

Will a man rob God?

What the Bible really says about tithing and giving

Study Guide

These notes are designed for personal or group study.

Introduction

Consider the following questions:

- Does the Bible command tithing – that is, giving 10 percent of our income to God?
- If we don't tithe ... are we robbing God?
- Doesn't the Old Testament teach *tithing*, while the New Testament teaches *giving*?
- Isn't the whole issue one of law vs. grace?

These are important questions, and every sincere Christian wants to get the answers right. We all agree the Bible is our authority – and the last word on this issue. So let's look at what the Old and New Testaments have to say.

Watch the video: "Will a man rob God?" (9 minutes)

Old Testament passages on tithing and giving

Note the commands under the Mosaic Law, which required Israelites to give tithes totaling more than 22 percent of their income each year – usually in the form of crops or animals:

Levitical tithe. Supported those who offered daily sacrifices on behalf of the people (Lev. 27:30-33; Num. 18:21).

Festival tithe. The Israelites were to bring food for themselves and the Levites on special feast days (Deut. 14:22-27).

Welfare tithe. This was offered every third year for the Levite, foreigner, orphan, and widow (Deut. 14:28-29).

These tithes might be likened to taxes that funded Israel's national budget.

In addition, there were **freewill offerings** in which people gave whatever was in their hearts to give (Ex. 25:2-7; 1 Chron. 29:6-9).

A broader perspective

Stepping back to a broader perspective, Abraham and Jacob offered tithes prior to the giving of the law – Abraham, in a voluntary act, sharing the spoils of war; and Jacob, in a faithless effort to guarantee much of what God already had promised him. (See Genesis chapters 14 and 28.)

The prophets, too, wrote about tithing as they called Israel back to faithfulness. For example, Malachi delivered God's charge to the Israelites to bring their full 10 percent into the storehouse so the Levites' work of leading corporate worship could continue. By withholding what God required, the Israelites robbed God and missed out on His blessings. (See Malachi chapter 3.)

When all of these passages are studied carefully, it is clear that God commanded His people under the Old Covenant to tithe. But it is equally clear that the requirements of Israelites under the law do not automatically carry forward as commands for Christians under grace. (See Rom. 6:14; 7:4; 7:6; 2 Cor. 3:7-11; Gal. 5:18; Col. 2:13-15; Heb. 8:13; 10:8-10.)

Think about it: If we impose the Old Testament model on the church, each of us would be required to give upwards of 22 percent of our income to the church each year, with goodwill offerings over and above that.

Plus, we would still have to obey Christ's command to render unto Caesar ... and as you well know, taxes typically take another 20 to 30 percent of our income.

New Testament passages on tithing and giving

Does the New Testament teach tithing? Search as you might, you will not find a single verse in the New Testament that states, "Thou shalt tithe," although proponents point to a few passages that we should address.

In Matthew and Luke (Matt. 23:23; Luke 11:42), Jesus commends the scribes and Pharisees – who are under the Old Covenant – for tithing, but He condemns their wrong attitudes and motives. No command here for the church.

In Luke 18 (Luke 18:9-14), Jesus commends a tax collector for his humility in the temple, while implying that a Pharisee who boasts publicly about his tithing already has received his reward. Nothing here for Christians, either.

Finally, the writer of Hebrews (Hebrews chapter 7) argues that Melchizedek's priesthood is superior to the Levitical priesthood and, by extension, Jesus' priesthood is greater than all. That fact that Abraham paid tithes one time to Melchizedek cannot be used to support the idea that the New Testament requires church members to tithe.

A careful study of the New Testament, however, shows that first-century believers probably gave more than 10 percent – not because they were commanded to do so, but because they wanted to do so. (See Luke 19:8; Acts 2:44-45; 4:34-37; 2 Cor. 8:1-5.)

How the New Testament says we should give

The New Testament writers instructed believers to give in a number of ways:

1. Locally. Paul instructs the believers at Corinth the same way he instructed the churches of Galatia – to set in store a collection for safe keeping (1 Cor. 16:1-4). While this offering is to help the saints in Jerusalem, it is given through the church in Corinth.

- The benefit of giving locally is that it shows you are committed to what God is doing through the local church.

2. Consistently. Paul exhorts the Corinthian believers to take up a weekly collection for their brothers and sisters in Jerusalem (1 Cor. 16:2).

- The benefits of consistent giving are personal self-discipline and church budgeting.

3. Proportionately. Paul says each one should give as he or she has prospered (1 Cor. 16:2), suggesting a percentage, so that as a person's income grows, so does his or her giving. We also should give in proportion to need.

- The benefit of proportionate giving is that everyone can be involved.

4. Sacrificially. Jesus praises the poor widow who gave two small coins, a fraction of the amount deposited that same day by men of more comfortable means (Luke 21:1-4). Paul tells the church at Corinth that the Macedonians have given to the saints in Jerusalem out of their deep poverty (2 Cor. 8:2).

- The benefits of sacrificial giving are seeing God as the owner of all; humility; and the blessing of others.

5. Liberally. Jesus says and Paul writes that we reap in proportion to what we sow (Luke 6:38; 2 Cor. 9:6). This is not the prosperity gospel; it is God's promise to meet our needs and multiply our gifts in His kingdom work. God has a way of honoring good stewardship in many areas of our lives.

- The benefit of liberal giving is knowing that we can't out give God.

6. Cheerfully. Too often, we write checks or make our gifts online to the local church with the same enthusiasm we pay our utility bills. Paul wrote that God loves those who give cheerfully – literally, in a hilarious spirit (2 Cor. 9:7). Believers in Macedonia and Achaia were pleased to contribute to the saints in Jerusalem (Rom. 15:26-27).

- The benefits of cheerful giving are a proper attitude and a truly unique response to the blessings of God.

A cause for concern?

But if we don't require Christians to give a legalistic amount, how will we raise enough money to support our pastor, pay our church's bills, and fund worldwide missions?

Think about it this way: Making a tithe – or any fixed amount of giving – mandatory may in fact cap what God wants to do through us. Do you remember in the Book of Exodus, when God decided to fund the tabernacle through freewill offerings? The people responded by giving so much, Moses had to tell them to stop.

When the people of God catch a vision of God, you won't be able to stop them from giving to the work of God.

After all, everything we have belongs to Him. The idea of New Testament tithing is not a legalistic requirement but a principle. The degree to which we give sacrificially and joyfully proves the degree to which our hearts are surrendered to the One who gave Himself for us.

Does the New Testament command us to give a legalistic amount? No. But the principles of stewardship Jesus and the apostles set forth show that when we give locally, consistently, proportionately, sacrificially, liberally, and cheerfully, we are fulfilling scripture's highest commands: to love God and love others.

Questions for further discussion

What important principles of stewardship does the Old Testament establish that apply to Christians today?

Why do you think God required Israelites under the law to pay tithes totaling 22 percent or more of their annual income?

Even though the New Testament stresses giving rather than tithing, do you think a tithe is the minimum a Christian should give back to the Lord? Why or why not?

What do you see as the fundamental differences between Israel under the law and the church under grace? What are the key similarities? How should these similarities and differences impact our approach to stewardship today, if at all?

In your opinion, should most Christian giving stay within the local church? Why or why not?

Southern Baptists honor the biblical principles of the priesthood of the believer, the autonomy of the local church, and voluntary cooperation for the advancement of God's kingdom. How are these principles carried out practically through the Cooperative Program and various missions offerings? (Go to MoBaptist.org/cp to learn more.)

What are some specific actions your church can take to better equip Christians to be faithful stewards?