

## Introduction

- A. We commit...to contributing cheerfully and regularly for the ministry and expenses of the church, the relief of the poor, and the spread of the gospel to the world.
- B. Two Challenges to Overcome:
  - 1. **Greed and Selfishness in our Own Hearts**
  - 2. **Putting the two testaments together: Biblical Theology**

### *How Much Do I Give?*

- I. Hermeneutical Principles
  - A. The Hermeneutical Presupposition of the Traditional View  
*What the OT people of God did in the OC is normative for the NT people of God in the NC.*
  - B. But there are many things that the OC people of God were commanded to do that we no longer do
    - 1. Dietary laws
    - 2. Animal Sacrifices
    - 3. Clothing laws
  - C. So how do we as Christians figure out what is normative for us today?
    - 1. Two Questions
      - a. To which covenant is this command attached?
      - b. Am I a party to that covenant?
    - 2. A command from the OC can be normative in the NC if that command is affirmed or repeated in the NC
    - 3. Three Divisions of the Law
      - a. Civil
      - b. Ceremonial
      - c. MoralAll three are fulfilled in Christ for salvation. But for sanctification, that is, what continues as a holy guide for our normative obedience in the NC, the moral law continues. But that moral law is refracted through the person and work of Christ.
      - a. E.g., adultery is wrong but Jesus takes it to the next level of heart adultery as well.
      - b. One day in seven rest continues but it is changed in the NC. Seventh day to first day. Capital punishment for breaking the law is no longer applicable.
      - c. If the moral law is what continues in the NC, to which moral law does the tithe belong?
- II. Applying these Principles to Tithing in the OC
  - A. Abraham (Gen 14) and Jacob (Gen 28)
  - B. Mosaic Law (23% not 10%)
    - 1. Levitical Tithe, 10% (Numbers 18:20–24), for government
    - 2. Festival Tithe, 10% (Deut 12:17–19; 14:22–27; 26:10–16), for community

3. Charity [welfare] Tithe, possibly 3.3% (Deut 14:28–29), for needy
  4. Additional Offerings
    - i. Profit-sharing contributions  
Lev 19:9, 10—don't fully reap corners of field. Profit tax. Leave them unharvested for poor. Profit-sharing plan.
    - ii. Temple Shekel Tax--Neh 10:32, 33-1/3 of shekel temple tax for temple offerings and construction
    - iii. Exod -every seventh year, no planting and no income. Rest of the land every seven years.
  - C. Jesus confirms tithing in Matt 23:23, 24 but he was still living under the Mosaic Law so it is hard to make this a normative law for the NT people of God.
  - D. **Conclusion:**  
In theocracy, tithes and taxes were essentially the same thing.
- III. NT Giving Principles (2 Cor 8 and 9; 1 Cor 16; 1 Cor 9:6–14)
- A. New Testament Teaching on Giving  
Once Jesus ascends and the church commences in Acts 2, we are now under a new administration in the New Covenant.
    1. So we are not under law but under grace (Rom 6:14).
    2. For Christ is the end of the law for righteousness to everyone who believes. (Rom. 10:4)
    3. Furthermore, Paul says many things that do not square with ten percent. He says, each one is to give as he has purposed in his heart in 2 Cor 8 and 9. Now, here Paul had a perfect opportunity to tell the Corinthians to give ten percent but he didn't. Instead, he tells them to determine in their heart what they are to give. This sounds like a free-will offering.
    4. Now is there anything in the OC that is similar to this? Yes. The free will offerings mentioned in the OC that were separate from the prescribed and required tithe.
      - A. Freewill Offering (Exod 25:2; 35:5; 35:21-22)
  - B. NT Principles on Giving
    1. **Giving is initiated by God's grace** (2 Cor 8:7–9)
    2. **Giving is motivated not by a command but by love** (2 Cor 8:8)
    3. **Giving transcends difficult circumstances, i.e., it is sacrificial** (2 Cor 8:2)
    4. **Giving proceeds from joy** (2 Cor 8:2)
    5. **Giving is not hindered by poverty** (2 Cor 8:2)
    6. **Giving is liberal** (2 Cor 8:2)
    7. **Giving is proportionate** (2 Cor 8:3)
    8. **Giving is according to what a person determines in their hearts** (2 Cor 9:7–9)
    9. **Giving supports the ministries of the church** (Matt 10:10; Luke 10:7; I Cor 9; Gal 6:6; 1 Tim 5:17)
    10. **Giving is regular, on the Lord's Day** (1 Cor 16:1, 2)

Practical Consideration:

- A. Why free-will giving is freedom: The 10% rut