

Sermon 34, Tithing, Hebrews 7:1-10

Proposition: Abraham's tithing to Melchizedek is an example to us of how to honor and worship Jesus Christ.

- I. Abraham Gave a Tenth to Melchizedek, v. 2
- II. Levi Virtually Tithed, v. 9
- III. The Levites Were Legally Required to Receive a Tenth, v. 5
 - A. Ten Percent for the Levites, Num. 18:21, 24
 - B. Ten Percent to Celebration, Deut. 14:22-27
 - C. Three and one-third percent for the Poor, Deut. 14:28, 29
- IV. The Application for Us
 - A. The Lord Commands One-Seventh of your time
 - B. The Lord Suggests a Tenth as an Appropriate Donation
 - C. Giving Generously to God Is a Fitting Act of Worship

Introduction

Dearly beloved congregation of our Lord Jesus Christ, I come this morning to every church member's favorite sermon — the annual sermon on tithing. OK, so I don't actually preach on tithing every year. I try to avoid talking about giving, actually, because I know you all are generous and I am in awe of your generosity. But when the text cries out for me to address tithing, as it does today, then I think we need to talk about it. Briefly, the question we will deal with this morning is "Do I have to tithe?" The answer is no, but also yes. What I want to tell you this morning is that Abraham's tithing to Melchizedek is an example for us of how to honor and worship Jesus Christ. Is giving a tenth the only way to do that? No. But is giving a tenth a great way to do that? Yes.

I. Abraham Gave a Tenth to Melchizedek, v. 2

Our passage says that Abraham gave a tenth to Melchizedek. As we talked about last time, Abraham had gathered the booty from 9 kings. He took a tenth off the top, let his friends Aner, Eschol, and Mamre who had fought at his side take their share, and allowed the king of Sodom to distribute the rest because he was one of the original people who had been raided. Notice, then, that Abraham took his windfall gains and gave a portion of them to the Lord.

II. Levi Virtually Tithed, v. 9

Not just Abraham, the most distinguished of all the patriarchs, but also Levi sets us an example in our passage this morning. He paid tithes — not actually, perhaps, but certainly virtually. Children, if you have no income, you can claim that promise this morning. You may not be able to contribute money to the church. But if your parents are giving, you are virtually giving as well. Take comfort in that, and know that God is truly pleased with you because of your parents' faithfulness. Parents, don't hound your children to do things that are beyond their abilities.

Instead, recognize that your service is credited to them in a certain sense, when you and they alike walk in covenant with each other and with God.

III. The Levites Were Legally Required to Receive a Tenth, v. 5

The Hebrew writer then adds that the Levitical priests were required to collect a tenth from the people. As with many other things in Scripture, the giving of a tenth was explicitly mandated and described at length under the Mosaic economy.

A. Ten Percent for the Levites, Num. 18:21, 24

The first tithe in the OT was to support the landless Levites. The Levites were not expected to farm and support themselves, because God had not given them any land on which to do so. Rather, the rest of Israel was to give to the Levites a tenth of their produce. Now, this means that the Levites were well taken care of. If they are a twelfth of Israel but receive a tenth of the income, they are living in an upper income bracket. The Lord believed that it was important for the Levites to be able to live in an appropriate style.

Just to share an anecdote about myself, or really about my parents here — when I started seminary, I was driving a seventeen-year-old Nissan Sentra with peeling paint and a leaky trunk. I liked that car a lot because it got 42 miles per gallon. It had little power, but it had enough to get me around town and up and down the East Coast. But a year into my seminary studies, my parents bought me the car I have now — a 2013 Chevy Impala, a full-size sedan, with unblemished paint and a way more powerful engine. It also gets only 26 MPG.

When I asked them why — after thanking them, of course — my father told me that the Impala was a much more appropriate car for a minister to drive. He did not want me bringing shame to the name of Christ by rolling around in a clunker.

The Lord wanted spiritual services, especially priestly work, to be a priority for Israel. That's why He dedicated 10% of the income of 92% of Israel to the providing for the Levites to do their work. He thought their work was important, and He wanted Israel to sustain that work in a respectable and well-funded style.

Of course, that funding is not extremely generous. Ten percent of 91.5% is 9.15% of the income going to 8.5% of the population, which means that the Levites are only making seven percent more than the average Israelite. The median household income here is \$83,480. That would make the average Levite's income here \$89,324.

B. Ten Percent to Celebration, Deut. 14:22-27

However, the OT also speaks of a second tithe, one you may not have heard of recently. Let me read the passage.

Here God literally tells Israel to spend a tenth of their annual income on a trip to Jerusalem that is simply a great family vacation. He does not tie it to the three pilgrimage feasts (though those would be a great opportunity to do this); He simply says "Go to Jerusalem and spend a tenth of your annual income celebrating my goodness." Wow! This is the Lord's generosity. The average household income in Gillette is \$83,000. Imagine, then, taking \$8.3k and spending it on one really amazing family vacation where you eat and drink and enjoy God's provision for your household. That's what Deuteronomy says to do. It's so funny, isn't it? All the

ministries and preachers who claim that the first tithe I mentioned is still binding don't ever say anything about this tithe. We know for sure that this tithe no longer applies because there is no longer a particular city in which God's name dwells; you are no closer to Him in Jerusalem than you are in Gillette.

Still, don't miss what this tithe tells us about the character of God. He asks you to spend every bit as much on celebrating with your family as He does on sustaining ministry work. He does not ask that you give to the church while telling your children "Oh, we can't afford bacon, ice cream, steak, and treats in general." Put another way, God calls you to support ministry at the same rate at which you support your family's enjoyment and treats.

Is that how you think of tithing? Abraham didn't give to Melchizedek because he felt guilty, but because he felt triumphant. He had just beaten 9 kings, and to celebrate, he handed a big chunk of the profits to his local priest.

Is that how you celebrate a sudden windfall? "Hooray! I can give to the church now." It's not a bad idea, brothers and sisters. How much do you love your church? How much do you love your family? The Lord doesn't ask you to put those in competition with each other. He simply asks that to the extent you celebrate giving to one, you celebrate giving to the other too.

C. Three and one-third percent for the Poor, Deut. 14:28, 29

The final tithe is only taken every three years; put another way, it is 3.34% annually, or 10% every three years. This tithe is a bonus to the Levite, and to the poor — the alien, orphan, and widow. Thus, again, to put in a modern context, for an average Gillette family making \$83k, you should be giving about \$2800/year to charitable efforts. How do you give to the poor? Our church does not give to the poor, by and large. This is a separate gift that you should administer yourself, to the charity or poor person of your choice. If you ask me after the service, I can tell you about the non-profit organizations my family supports. We try to choose those who serve a poor clientele and whose staff is on the lower part of the income ladder as well.

Well, in what respect are these commands binding on us? The presence of that second kind of tithe is, I think, a giveaway that these tithes as legally binding passed away with Israel's loss of the land in AD 70. We don't have Levites and priests to support; God no longer specifies that we give 10% to worship, 10% to celebration, and 3.34% to the poor.

IV. The Application for Us

The NT does not mention tithes, except here and when Jesus tells the Pharisees that it was good for them to tithe, but they should have tithed and not neglected the weightier matters of the law. In other words, this is one of the less important matters of the law. That's part of why I don't preach on it often. I only mention it when it comes up in the text. My overall point here is that you need to give generously; that's what the NT says. I think a tenth is a good suggested threshold for generosity for most Christians. But that is not true across the board, and many of us likely need to give more than a tenth to truly be generous.

A. The Lord Commands One-Seventh of your time

At the same time, the first thing I want to point out when discussing tithing is what I hope is obvious. How many commandments are there about the specifics of worship? Only two — the

third and fourth. God puts in His list of Most Important Rules that He doesn't want to be worshiped by means of images, and also that we must give Him one whole day out of every seven days. In other words, the Sabbath is not optional or negotiable. There is absolutely not one word in the Ten Commandments about tithing. The way some pastors and ministries teach on it, you'd think it was the 11th commandment. But God never puts in the Ten Commandments "Make sure you give me a tenth, and I'm talking a tenth of your gross, not your net." There is not a word about it there. But there is a word about how He wants you to spend time with Him.

What's more important to God? Time or money?

What's more important to you? Time or money?

Honestly, brothers and sisters, if the Sabbath galls you and you don't care to spend one-seventh of your time with God, I can safely say that He doesn't care for your cash. He says many times in the prophets how much He hates when people try to give money and sacrifices to make up for their rotten, wicked hearts.

But the opposite is true as well. If you're tithing to buy God off, God damn you. But if you're tithing because you really do want to honor Him and be with Him, but your old habits and weaknesses keep tripping you up on the Sabbath day, then God bless you! The point is obvious: God commands you to give Him a specific portion of your time, but when it comes to money, only asks that you be generous. Don't be a crusader for the tithe; be a crusader for the Sabbath.

B. The Lord Suggests a Tenth as an Appropriate Donation

That said, the Lord suggests a tenth as an appropriate donation. Throughout the Bible, from Abraham's time onward, this word "tenth" is used to refer to acts of worship through giving. I would caution you that if you are giving less than ten percent of your income, search your heart and your checkbook to see if you are making provision for the flesh. What is stopping you? I can understand having concerns about our church and how well we will use the money. But are you giving to other ministries whose mission you can fully get behind?

C. Giving Generously to God Is a Fitting Act of Worship

So let me close with this: Giving generously to God is a fitting act of worship. Abraham did it. Levi did it. Israel did it. And you and I should be doing it too.

I can't close with anything better than this paragraph from Doug Wilson's commentary on this text.

All the financial embarrassments which afflict the church of Christ can be traced back to this. We do not declare the supremacy of Christ in this fundamental way. We will lay *anything* at his feet conceptually — except for our hidden idol. Tithing is one of the few ways to really mortify the idol of consumerism and materialism that genuinely afflicts Christians in the West today. Talk about the Lordship of Jesus, the supremacy of Jesus, without honoring him with the firstfruits of your labor, is just that: talk. Abraham demonstrated the supremacy of Melchizedek, and he did not do this by asking

Melchizedek into his heart. He did not do it by developing a “personal relationship” with Melchizedek.¹

He did it by giving ten percent to Melchizedek. Having a personal relationship with Jesus is a good thing. But you don’t show that you really recognize who He is without giving Him the Sabbath He commands and the tithe He suggests.

This is not a burden; it is a joy. It is how God allows you to love your church, your pastor, and your Savior. Quality time is His biggest love language, but gifts and acts of service are right up there. Rejoice in that; give, and it will be given to you, a full measure, pressed down, shaken together, heaped up, and running over. Amen.

¹ Doug Wilson, *Christ and His Rivals: Hebrews Through New Eyes* (Monroe, Louisiana: Athanasius Press, 2008), 120.