

Tithing 101

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Take your Bibles and go to Malachi, Malachi 3, and that's the very last book of the Old Testament right before Matthew. We are stirring ourselves anew, as Peter would say, about some things we already pretty much know but in talking with some of the brethren, as a matter of fact, God stirred my heart about these messages during my study break, and then talking with some of the brethren recently, I realized afresh that the concept of the tithe or tithing is greatly misunderstood in the church today and I want to speak on that this morning. Don't get all bound up and tightened up because it's just not a burdensome truth. We're going to look at it together. Let's look at this Old Testament text and then we'll go to Matthew 23 and see where it is mentioned in the New Testament.

Malachi 3, look at verse 8. Malachi 3:8,

8 "Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed You?' In tithes and offerings. 9 You are cursed with a curse, for you are robbing Me, the whole nation of you! 10 Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this," says the LORD of hosts, "if I will not open for you the windows of heaven and pour out for you a blessing until it overflows.

Now Matthew 23:23. Jesus is speaking to the scribes and Pharisees doing what he did very often, publicly refuting and rebuking them and actually shaming them. Matthew 23:23,

23 "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others."

Our Lord giving an affirmation that tithing was good. Don't forget to make sure your heart is right, that there is justice and mercy from your heart, but don't neglect the tithe either.

I call this Tithing 101. I. Tithing is not a binding law. It is not a binding law. Paul talking to the Corinthians trying to help them understand that we are completely absolved from the law as far as having a right standing before God, said this, 1 Corinthians 6:12, Paul

says, "All things are lawful for me, but not all things are profitable. All things are lawful for me, but I will not be mastered by anything." Again in 1 Corinthians 10:23, "All things are lawful, but not all things are profitable. All things are lawful, but not all things edify." So Paul is saying to the Corinthians, as far as gaining righteousness before a holy God, there is no amount of law that you can obey that is going to affect that. You can spend your entire life and never violate the law that says, "Thou shalt not steal. Thou shalt not covet. Thou shalt not commit adultery," but however many laws from the Scriptures you can put on in your life and keep them, it's not going to help you one iota in your standing before God. And conversely, if you're trusting in Jesus Christ and you break one of God's laws, even a grievous law, even one that has scandalous sin, it cannot keep you from your standing of righteousness before a holy God. It's not law, that's what he's saying. It's not law at all.

Now, the tithe was taught and given under the Old Testament law and as a part of the law, like these other truths and like these other commandments, it has no binding authority over whether or not we have a right standing with God. It just doesn't have any binding authority. Is that clear enough?

II. However studying the whole balance of Scripture, we find that the tithe is a great guide for Christian giving. It is a guide. I think it's somewhat like Paul said about the law being a tutor that leads us to Christ. Tithing is an old old statute that serves as sort of a counselor, a chaperone, a tutor, a guide, to help us in faithful Christian discipleship and stewardship. It's a good guide for Christian living.

Now, first of all, subpoint A: we know the tithe is a perpetual statute for God's people. It is a perpetual statute for God's people. We see this because, 1: it was given before the law. I should say it was a preperpetual statute in the people of God's life before the law was even given. Before the law was given through Moses, Abraham in Genesis 14:20 gave a tithe to Melchizedek. Now, Melchizedek is that mysterious priest/king who was a type of Christ. I believe he was more than that, I believe he was a pre-Incarnate appearance of Christ. And Abraham worshiped Melchizedek and he gave him, the Bible says, a tithe of all, stating that this was in his heart already that we know that when we worship and honor God, a part of that is to return to God a tithe, 10 percent. Genesis 28:22, Jacob at Bethel says, "This stone, which I have set up as a pillar, will be God's house, and of all that You give me I will surely give a tenth." Again, before the law was given, Jacob, Abraham, practiced returning that tithe, that 10 percent of whatever increase God had given them.

Now, archaeologists, anthropologists, ancient historians tell us that every civilized or that can be debatable whether you want to call them civilized, but in the context of antiquity, all civilized peoples practiced bringing a tithe to their gods, specifically the Egyptians did, the Chaldeans did, the Assyrians did, the ancient Chinese, the ancient Greeks, the ancient Romans, the ancient Arabians. They all practiced bringing 10 percent in worship of their god.

Now then the law comes under Moses and we see that now in the Jewish economy of the Old Testament, the old Jewish theocracy, the law commanded that they bring the tithe. Leviticus 27:30, "Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD'S; it is holy to the LORD." Now, the law wants to tell you that when you tithe you haven't given anything yet, you've just returned what God says has been marked out as mine already. That's the emphasis here under Old Testament law.

Now we come to the New Testament, Matthew 23:23. We've already read that where Jesus rebukes the scribes and the Pharisees because they were very careful to tithe even the tiniest herbs from their gardens but at the same time their hearts were not in love with God and God's truth and God's love and God's mercy. And Jesus said, "You should have done both of these." Nothing wrong with tithing. I think the implication is tithing is a good New Testament principle to look to but tithing – listen, church – tithing means nothing if your heart doesn't love Christ. You can give 20 percent and be wrong in your giving. You can give 30 percent and be wrong in your giving. The giving must come from a heart that loves Christ and loves Christ's church. But we do see very clearly, I don't know how anybody can negate the reality that Jesus in that setting affirmed that the tithe was at least a good guide for Christian giving.

Also, the tithe was practiced in the early church. As chronology develops and we call this progressive revelation, we go through the Gospels and we go to the epistles as the Gospel leaves Jerusalem proper and begins to be preached in all of these Gentile cities, people are converted, churches are beginning to be established, and Paul writes to the church at Corinth, for example, in 1 Corinthians 9:13 and 14, he said, "Do you not know that those who perform sacred services," now he's talking about the Old Testament priest, "eat the food of the temple, and those who attend regularly to the altar have their share from the altar? So also the Lord directed those who proclaim the gospel," now that's New Testament dispensation, "to get their living from the gospel." He said, "You know how in the Old Testament dispensation God ordained that the Levitical priest would be supported by the people bringing their tithes the storehouse," Malachi 3:10, the temple treasury, "and then the priest would live off of that." He said, "Likewise, the New Testament pastors should receive their support from the same means." He doesn't mention tithing but every Jew knew exactly what he was talking about.

You see, sometimes there are truths that are so obvious to the biblical writer he doesn't take the time to explain and defend them. I think the plurality of elders in the local church is one of those things. The Jews had from time immemorial practiced a plurality of leadership, the Sanhedrin. There was a high priest, there was a leader among the equals, but it was a plurality of leadership. So there is no reason for the New Testament writers to explain why there needed to be a plurality of elders in local churches, it was just understood among God's people. The Old Testament statute was brought over into the New Testament dispensation. It changed a lot but it was brought over. I think that's true about tithing, not a binding law but a good guide for how Christians are to approach their giving.

Now I'm not here but Father Augustine, who was very Reformed, taught the sovereignty of God, and esteemed by those of us who believe the doctrines of grace, said this, "Tithes are required as a matter of debt and he who has been unwilling to give them has been guilty of robbery. Whosoever, therefore, desires to secure a reward for himself, let him render tithes and out of the nine parts let him seek to give alms." So Father Augustine was quite strong on the specific of bringing the tithe. That's not exactly where I am but I just wanted you to know that venerated and honored men of God from the past have taught this very strongly as a pattern for church life.

So it is a perpetual statute. We started before the law. We saw it commended under the law. We saw Jesus, he used the tithe as an example, at least he affirmed it. We see Paul in the Corinthian church saying, "The same way the priest was supported in the New Testament Gospel, preachers ought to be supported." That included tithing. Then we see New Testament church fathers, or rather early church fathers, implementing this practice.

Now, 2 or B in our outline: not only is it a perpetual statute, it's just a good starting place. It's a good starting place. Now, under the Levitical law, now we are not under the law, I remind you of that, but we can learn from it, but under the Levitical law, the Bible said Leviticus 27:30, the tithe is the Lord's, and that's the way I was taught and I'm glad I was, that when you bring the tithe, you're not giving anything, you are returning God's stuff back to him. It's the Lord's. Now, you may not do that in your household, I'm not telling you you should, but it was good for Jeff Noblit. It was a good starting place. It was taught to me that you don't need to pray to discern if it is God's will to tithe, you're supposed to tithe.

You see, tithing demonstrates obedience but tithing is just the starting point. Tithing is just to break us into giving because what God wants us to do, he wants us to get to where we are voluntarily joyously giving. Not worried about the structures of cold and sterile law, but from our hearts giving to the Lord.

In Exodus 36, we have the example of Moses pleading with the people to bring in their offerings and they brought in so much he had to tell them, "Hey, we don't need any more. You can just hold off for a while." Well, I've never had that problem. I don't know of any pastors that have. But the point is they didn't worry about, "Well, what does the law say? How can I figure this out? Let me make sure I get right up here to the line. I don't want to go over it at all but certainly get to the line." No, that's not the spirit. That's why I'm telling you it's not a binding statute, it's not a binding law, it's just a good starting place.

I believe it is God's plan to train us with tithing so that we might continue in sanctification – listen now – until we reach the joy of giving. Did you get that? God trains us with tithing until the Spirit through the word works on our hearts to where there is joy in our giving. If you've got a seven-year-old boy, a pretty sharp boy, and he says, "Daddy, why do we go to church? How often are we supposed to go to church?" That daddy is going to say, "Well, son, we are not under the law. We can go to church anytime you want to. You can go to church if you feel like it. You're free. You're not under the law." No daddy is going to do that. No daddy is going to do that. Well, the Bible doesn't say

there is a certain amount of times. We're challenging each other, not legalistically, we're challenging each other to try not to miss over eight times, but do you know what you're doing, though? You are bringing that child to church, he's going to his small group, he sits under the preaching of the word because one day you hope instead of doing it out of obligation to obey his parents, he loves God and he wants to do it.

That's what the tithe is. It gets you started and I believe that's why it's not a requirement in law but it's a guide to help us to get to the joy of giving. Brothers and sisters in Christ, from the New Testament, the Old Testament, and all of church history, you will never find a church blessed of God, Spirit filled and honored or recommended in any way that was a stingy church. There is just something about Gospel grace that combats against the stingy spirit. Well, when you put training wheels, for example, on a child's bicycle, the child doesn't just focus on the training wheels, he wants to learn to ride so he can enjoy that joy of riding. Well, the tithe is the training wheels. It's just a good starting place.

Number 3 or C in our outline why it's a good guide for Christian giving: it's a good spiritual discipline. It's a good spiritual discipline. I have failed in this but not completely and I have challenged you here before, that I think it's very important when you bring your tithe to the Lord's work and hopefully in joy you do more than a tithe, I do that and have from the beginning and I hope you have joy in doing that, but as you write out that check or bring your tithe, make it the first thing you do. Don't do it at the end. Don't do it at the middle of paying your bills. Make it the first thing you do because God intended it to be a reminder that God has first place in our lives. That's why the Bible makes it so clear. Exodus 34:26, "You shall bring the very first of the first fruits of your soil into the house of the LORD your God." Why the first? Because it was a spiritual discipline for Israel to remind their old, cold, stubborn, carnal hearts God is first place in our lives. We need that spiritual discipline too. You are not yet purified or horrified so it's a good spiritual discipline.

Numbers 18:12, "All the best of the fresh oil and all the best of the fresh wine and of the grain, the first fruits of those which they give to the LORD, I give them to you." So he says not just the first but the first and the best. You can have 100 acres of crops come in, don't just take a 10, you take the first and the best of the 100. Why? It's a spiritual discipline to help me remember God is first. Then he says, "I give them to you," in the last part of that verse and that means the priest in the temple. They lived off the tithes that will brought in.

So it reminds us God is first place. Secondly, it reminds us that God owns 100 percent. We return the tithe to be reminded that it is all his and we are stewards of what he has given us, and it's a good spiritual discipline because, thirdly, it reminds us to trust the supplier and not the supply. Writing out that tithe check reminds you, "My trust is not in this job. My trust is not in this bank account. It's in the God who gave me this job. It's in the God who created me with the mind and the heart and the intelligence and the hands and the feet to perform this job." We need the spiritual discipline. Luke 6:38 reminds us, "Give, and it will be given to you...good measure--pressed down, shaken together, and running over. They will pour into your lap. For by your standard of measure it will be

measured to you in return." So there is a great promise here if we walk in this spiritual discipline.

D in our outline: it goes to the local church. That's why the tithe is a good guide because from time immemorial the tithe was just never given indiscriminately to different things or it was never given to some designated fund at the church, the tithe was always given, Old Testament or New, to the center treasury, the collective treasury and distributed from there. Jesus affirmed this when he was sitting there at the temple and a poor widow came up, the Bible says at least in two of the Gospels this story is recorded, and she gives two mites, or the widow's mite, it was equivalent to two cents. When she put that in, Jesus said to his disciples, "She has put in more than everyone else." But the point of the story at this point is he was affirming that, yes, it was right for her to bring it to the temple treasury. And we know that when the Pharisees brought their tithes, Jesus rebuked them for having a bad heart but he affirmed them bringing those tithes to the temple treasury. Paul received gifts from the local church at Philippi but he received it not from individuals in the church but the church collectively put it together and then gave it to Paul. To the Gentile churches, primarily the church at Corinth, Paul exhorted the whole church, "Bring your monies. Pool them together and then give them to me."

Now, I have been here and often we find the case that a spirit of independence and pride rises up in us and we want to support what we want to support with the tithe. Well, what you want to do with your other monies, praise the Lord, seek the Lord and do that, but I believe it's a good guide that the tithe as was practiced in the Old Testament go undesignated to the treasury of the local church. Clearly this was the practice of the Old Testament saints and there is no New Testament example of giving to support ministry other than the collective treasury of the local church. For example, in Acts 4 when the church was just getting started in verse 35, the people were coming and giving their gifts and they would lay them at the apostles' feet, then they would be distributed from there.

Now, there are a lot of reasons I think for this and I don't have time to go into all of those, but one of the primary reasons is that when you support something, you are accountable to God for what that ministry is doing and you want the filter and the oversight of God called elders guiding the distribution of those funds. You don't want to handle that responsibility all on your own. I think that's part of the reason we give it together.

Now, Hebrews 7:5 reminds us, well, let me just read it, "And those indeed of the sons of Levi who receive the priest's office have commandment in the Law to collect a tenth from the people, that is, from their brethren, although these are descended from Abraham." So here we have the tithe, again given by Jews in the Old Testament to support who? To support the local congregation, the priests in the temple. Then in 1 Corinthians 9:13 and 14, again, the Apostle Paul makes the parallel between the Old Testament bringing of tithes supporting the priests, now in the New Testament Gospel churches, the bringing in of the tithes and offering to support the Gospel minister.

So it's not a binding law but for many many reasons, it is a good guide for Christian giving. III. We must be careful disregarding the Old Testament blessings and cursings or

curses connected to tithing. Be careful carte blanche saying, "Well, that's under the old covenant. That's under the old law so I don't even think has any application to us at all." Well, let me remind you what Paul told the Corinthians, especially in view of blessings and cursings. Paul told the Corinthians in 1 Corinthians 10:5 and 6, speaking of the Jews and God's dealing with them in the past, "Nevertheless, with most of them God was not well-pleased; for they were laid low in the wilderness. Now these things happened as examples for us, so that we would not crave evil things," and he goes on. So his point is God had statutes and policies for how he dealt with ancient Israel and particularly when she was disobedient, and these things are examples to us in the church age. So let's remind ourselves again of the blessings and curses God under the law, the Old Testament, gave us.

Malachi 3:8-10, "Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed You?' In tithes and offerings. You are cursed with a curse, for you are robbing Me, the whole nation of you! Bring the whole tithe into the storehouse, and see if I will not open for you the windows of heaven and pour out for you a blessing until it overflows." So God says, "I'm challenging you." Now, Old Testament law, yes. Old covenant, yes. But there are parallel truths. Look, you don't throw out everything that's under the law when you get to the new covenant. What God does is he purifies and perfects the principle and he brings it over. There is something to a Christian child of God in the New Testament era who out of joy in his heart gives generously to the Lord's work and the blessings of God on his life. There is something to that. Don't categorically disregard the Old Testament blessings and curses connected to tithing.

Now, under Malachi 3, if that's all we had, hypothetically in a sense, maybe more real than we would like to realize, though, some of you perhaps have come to church today robbing God. Some of you will go home wearing clothes you bought with money robbed from God. Some of you are driving cars bought with money you robbed from God. Some of you are living in homes bought with money you robbed from God. Some of you this afternoon will watch televisions bought with money that was robbed from God. If the Malachi text is applicable, that's what Malachi is saying. Now, someone said tithing is not special, it just gets you up out of the level of thievery. Here is my exhortation: don't categorically disregard the blessing and curses of the old covenant because the New Testament does affirm, "give and it will be given to you, good measure, pressed down, running over, men will pour into your lap." You won't even be able to contain it all.

IV. New Testament tithing is love driven. We've talked about this a lot but let's develop it a little bit more. It is not law driven. It is not law driven. Nobody knows whether or not you tithe at Grace Life Church. You're off the hook. Well, maybe somebody on the accounting committee can figure it out but they have never told me. And God as my witness, I do not even know who is on the accounting committee other than Bill Newman. I honestly don't know. I don't care. I don't look at those things. But it is not a binding law, it's not a standard for church discipline here. Now, there would be good Christians brothers and sisters that we all respect and admire that would say I am compromising at this point; that it ought to be more of a standard. But I don't view it that way.

Mark 12:30 says we are to "love the Lord your God with all your heart, all your soul, all your mind, and all your strength." Love from the heart. 2 Corinthians 5:17 says, "Therefore if anyone is in Christ, he is a new creature; the old things passed away; behold, new things have come." The newness that is in us is a new heart – now listen – a new heart that has the germ of loving God and wanting to honor God, and the sanctification process is where we grow to where we are not worried about a law, we are not worried about a percentage, we're just functioning out of love. Tithe just kind of gives us a guide. If I'm raising a child, I'm going to say, "Son, start with a tithe." Not under law. No discipline here. But start there and see if God doesn't work on your heart to where you love bringing the tithes and offering. But you've got to start somewhere. It's a good guide but love must drive it.

When we brought our firstborn home, actually it was Christmas day and right after the holidays we got a knock on our door. It was a lady from some sort of child welfare department. She said, "I want y'all to sit down," and she proceeded to outline everything the law, federal law, state law, local law, requires about parents taking care of their children: feeding them, giving them shelter, proper clothing, proper medication. She went through that all and she said, "If you don't keep this law and take care of your children, you will be punishable by the state." Now, that didn't happen. That didn't happen but if it did, do you know what I would say? You can take your law, I'll do 10 times more than your law, I love this baby. It's not about law, I love this baby. The law just gets me started if I don't know what I'm doing maybe, but in that case we all know what to do with a little baby, how to take care of one. I would be offended if you told me, "Here is what the law requires." What do you mean? I love my child.

I found this somewhere: on the walls of President Lyndon Johnson's White House office hung a framed letter written by General Sam Houston and it was written to Lyndon Johnson's great grandfather, George Baines. It was more than 100 years old at the time Johnson was in office. Baines, rather, led Houston to faith in Christ and General Houston was a changed man. He was no longer harsh and coarse and belligerent. He became peaceful and kind and gracious in spirit. And when General Houston was baptized which was an incredible event for all who knew him, he really changed, and after he was baptized, he said, "I want to pay half of our pastor's salary." He was a wealthy man. He said, "I just want to pay half the pastor's salary." They said, "General Houston, why would you want to do that?" He said, "Well, when I was baptized, my wallet was baptized too." He meant, "My heart changed about things. What I used to value has changed."

And here is where I like to tell you as your pastor you are not to give under coercion or under browbeating or under compulsion. The Bible says God loves a cheerful giver. But even those who love to cheerfully give have an old, fallen, stingy, flesh nature still in there, amen? And we need a little spiritual discipline help on it. And we don't receive it begrudgingly, we're glad for a little accountability and a little prodding, a little pricking with the goad. Now, I'm in my 37th year in pastoral ministry here, can I just be transparent and honest with you? When Pam and I write out our tithe and offering twice a month, we

get paid twice a month, I don't always want to do it. I don't always enjoy doing it but I need to do it. Then along the way God will deal with my heart and it becomes more of a joy again because there is a love germ for God and God's work that has been put in me, and that commitment to tithes and offerings gets me through the down time until the joy time comes back.

We are love driven in our giving and love always exceeds the law. Remember the Sermon on the Mount where Jesus talked about the law? He said, "You know, under grace you don't just function whether or not you literally killed somebody, under grace we deal with the old hate that gets in our hearts first." He said, "You know, under the law thou shalt not commit adultery," but he said, "under grace we do more than that. Under grace we want to fight lust in the heart before it ever gets to actual adultery. If you lusted in your heart," he said, "you have committed adultery already. If you are sued by someone, they want your shirt, well, the law says give him your shirt but grace says, here, have my coat also." Under the law, a soldier in this era of the Roman government could require you to carry his pack a mile, Jesus said, "Don't just carry it a mile, carry it two miles because the law says a mile but you are a grace child. You want to do more than the law."

You see, when God made us new creatures in Christ Jesus, he didn't throw all the old out, he made the old new by purifying it and sanctifying it. The tithes is not thrown out, it is fulfilled, it is purified, it is now a glorious thing from my heart, not a drudgery to support my Lord's work. When you are converted, you know in the Corinthian church, they got converted and a lot of them thought to serve Christ they had to be single. A lot of them were seeking to end their marriages because they thought they could serve God better but Paul said, "Whoa, whoa, whoa, timeout! You don't throw everything away. No, you stay married, it's just a new marriage. Your heart has been purified and changed. It's a whole different kind of thing now. You don't throw it all out, it has just been purified."

When Jesus returns again, Revelation 21:5 says he says, "Behold, I am making all things new." One day finally everything – listen – everything will be fully purified. Everything will be completely purified and glorified but now you and I can we live down in this world and until that day of final purification, God has already started the purifying work in the hearts of his children and we are learning to love the right things and not love the wrong things.

So love is now through the process of progressive sanctification being perfected in our hearts to the degree that as we grow in Christ, we don't really even talk about tithing because tithing has been swallowed up by love. Are you hearing me, church? Are you getting this? Yes, it's a guide that may help us, it's helpful for the newer believers or maybe somebody who hasn't studied this much, but generally speaking as we are sanctified, we don't talk about these fine-tuned details, not because it's obsolete but because love swallows it up and overwhelms it and exceeds it.

Again, when the little widow was sitting out by the temple and she gave everything she had, the Bible says, to the temple treasury, Jesus is not saying that's the pattern for giving

for all time but he was pointing out that she gave everything she had to live on. And here's the point that I want you to understand: Jesus was saying her love for me and her love for her Lord and his work was greater than her fear of what would happen to her if she gave all of it away. Listen, lawgiving is always motivated by fear. Law keeping is always motivated by fear. I've got to do bing, bing, bing and I can't do bing, bing, bing, because I want to sneak into heaven. You are fearful. We are not children of fear. We are not children of law. We have been set free from the binding authority of the law. We have been set free from the cold and sterile regiment of law keeping. All of that has been swallowed up in love. Fear motivates law keeping, love motivates grace giving and that's what we are about, grace giving.

And if you're a child of God, a true child of God, and I believe this, you are not faithful in returning at least a tithe, I believe you are grieved about it. I believe you are troubled by it and that's good. Look, I love you. I'm your pastor. I love you. I'm not here to beat you up. That's not my goal. It was at one time, just being transparent, it was at one time about how much money we got in. For me anymore, that's not the issue, it's about your heart. I want you to do what you do with joy and love for Christ and the amount will take care of itself. Amen? And that's why unlike some of my dear friends and men you respect, I don't put up a harsh binding thing on the tithe. It's just a guide until love takes us further. In the Christian life, there are things that you have to be reminded of. Peter says there are things you know but we need to stir it up again and faithfulness in our stewardship is definitely one of those essential disciplines we need to stir afresh.

If you haven't been helped, I can tell you I may have 30 different sermons on giving or stewardship but I needed to study this afresh. It has reinvigorated me in my giving to the Lord's work. It has blessed me. I hope it has been a blessing to you.