

## Tithing – Ten Questions Briefly Answered

by Rev. Tom Aicken

(1) Is tithing commanded anywhere in Holy Scripture? Yes, we find it commanded repeatedly throughout the Old Testament, and most notably in Malachi 3:8-10 where we also find a promise of abundant blessing to be bestowed on those who obey this command.

(2) Is tithing still an obligation for believers in New Testament times as it was for believers in the Old Testament? Yes, and there are good reasons for coming to such a conclusion:

a. There is nothing in the New Testament to indicate that this obligation has ever been rescinded. Colossians 2:14 is about wiping out the handwriting of ceremonial laws, which laws were intended as a shadow of the cross and were thus no longer needed or served any purpose after Calvary; let it be noted that this text is not about wiping out tithing which was for an altogether different purpose. One of the classic rules for biblical interpretation is that, if no later changes to earlier commands are stated, the last pronouncement on the subject continues to stand.

b. There are those who tell us that the command to keep the sabbath day is nowhere mentioned in the New Testament. Oh, but it is mentioned. Hebrews 4 speaks repeatedly of “rest”, yet the Greek text of the ninth verse tells us that there remains, not simply a “rest” but a “sabbath-keeping” for the people of God. There it is. In the same way, there are people who tell us that the command to tithe is nowhere mentioned in the New Testament. Look closely, however, at 1 Corinthians 16:2, where Paul echoes the language of Malachi 3 as he writes about the believer laying something aside and storing up as he may prosper – in other words, putting out in proportion to what he has received – and what proportion could that possibly be if it is not the tithe or 10% of his income? If tithing is not to be continued under the new covenant, why does Paul not take advantage of this opportunity to tell us that instead of implying that it does continue? It is so easy for us today to dismiss these small clues written into the Bible, but it is unlikely that first century Christians would have done so.

c. Another point to consider may be drawn from practical inference. The tithe, under the old covenant, was for the ongoing work and ministry of the Church. It was used to support the Levites and priests in their daily ministrations (Nehemiah 10:37), and, as the work of the Church still continues today, should it not be used to support pastors and missionaries in their ongoing duties now (1 Timothy 5:17,18)?

(3) If, though, tithing is a continuing obligation of believers in our own day, why is there so little direct reference to it under the new covenant? That is a good question, but what we know of the historical development of religious life in Israel points to how tithing was widely accepted and commonly practised in Jesus' day. Clearly, the message of Malachi 3 struck a chord and was remembered centuries later, and hence little needed to be written about it in later times. Nevertheless, as I say, the language of 1 Corinthians 16:2 is reminiscent of Malachi 3 and should be understood in the light of it.

See Micah 6:8 and Malachi 3:8-10. Compare these verses to Matthew 23:23, 24, and it becomes painfully clear that fallen men (including too many professing believers) prefer the external, visible duties over the internal and often invisible operations of the heart. This should challenge us all to stop and think. Do we also place such emphasis on the external, on what other people see of us in order to impress them? Do we, like the Pharisees of old, neglect the weightier matters of what God commands by focusing too much on what we find to be so much easier and self-serving?

(4) What is the difference between the tithe and a freewill offering? There is an important difference between them, a difference which is too often disregarded. The tithe, on the one hand, is a *debt to be paid* (Leviticus 27:30; Matthew 23:23); it is not an offering at all, therefore, and should not be thought of as such. The tithe is the Lord's money, notice, and, like any debt, it is to be paid as soon as one might reasonably do so.

Think of it this way: When a sinner first comes to Christ, what does he do? He gives all his time to the Lord. The Lord, in turn, gives him back six days out of every week to be used in wise stewardship, but retains one day for Himself, namely, the Lord's Day. Similarly, this now regenerate soul gives all his money to the Lord as well. And, yes, the Lord gives him back 90% of that money to be used

in wise stewardship, but retains 10% of it for Himself, what has come to be called the tithe. It is the same principle.

A freewill offering, on the other hand – as indeed the name implies – is a *gift voluntarily given* to help meet present needs and often very exceptional causes (Exodus 36:3-7). It does not consist of a minimum amount (though not to give anything is said to be robbing the Lord, Malachi 3:8), nor does it suggest a maximum amount (though it should never be more than what we can reasonably give and still support our own household), but should always be what we are able to give, comfortably, as an expression of our gratitude to the Lord.

That is how the Scriptures set forth the tithe apart from any offering. As I say, and this is a point worth repeating, the tithe should not be regarded as a gift along with freewill offerings, but as something that rightfully belongs to the Lord already, something that is owed to Him and is to be counted as an overdue debt until it is paid. Let us take it off the top of our paycheque, then, even as we would if we were holding someone else's money, before any purchases are made.

(5) Are we meant to tithe our gross income or net income? Though this is difficult to prove, one way or the other, everything in Scripture would seem to indicate that it should be a tithe of our gross income. Under the old covenant, there were several tithes (grain, cattle, etc.), which tithes added up to the equivalent of 10% of everything one had. Today, under the new covenant, and now with a less rural economy and thus with little need to make such divisions, the single tithe is reasonably considered 10% of one's overall income.

Let it be noted, however, that if we are sadly in debt to other people, and having temporarily to live off the freewill offerings of friends to support us, we need not count their gifts as part of our gross income. The Bible does support the principle that desperate circumstances call for exceptional measures (see Acts 4:32-35), and this is a point on which we ourselves need to be charitable of others.

(6) To whom shall we pay the tithe? Since the tithe is to support the work and ministry of the local church, both at home and abroad, it should be paid to the church directly. Freewill offerings, on the other hand, may be given to the church or to any God-honouring mission in need of such help. The fact that they are "freewill" expresses one's liberty, not only in the amounts which may be given but also in the choice of recipients on whom they may be bestowed.

At this point it is perhaps wise to add that the operating costs and ministry of one's church may call for much more than the simple tithe of every household. This is something which every believer should consider, and something, too, which the elders and deacons of the church should take into account when drawing up its annual budget.

(7) What is the wisdom behind the tithe? It shows that the Lord is a God of order, that He works through means as well as apart from them – that we, in turn, are responsible to Him in whom we live and move and have our being – and finally, that we who know and love the Lord, particularly, may be constantly reminded of all that we owe Him. As the Sabbath is to focus our attention on what the Lord has done – not on our work but on His finished work, and to be thankful for it – so let us in tithing focus on how He is the Giver of every good and perfect gift and on how we are, as His image-bearers, to commit ourselves wholly to Him.

(8) Are there any dangers associated with tithing, any pitfalls we must be careful to avoid? Yes, the greatest danger is the legalistic presumption that by means of paying the tithe we are earning the approval of God – making ourselves deserving of His favour, if you like – or, stating it most crassly, 'buying our way into heaven'. This is an easy trap to fall into, and we might quickly see how any unbeliever can be enticed into it. However, let the true Christian remember that salvation is by faith *apart* from works – not by faith *without* works, but by a living faith in Jesus Christ which produces the fruit of works, a faith which *works through love* (Galatians 5:6) – and that tithing therefore is but a demonstration of that faith and a means of expressing gratitude to God for all He has given us in His Son.

(9) Are there any other things that we ought to remember about tithes and offerings? Yes, there are three things we should keep regularly before us, and, if we do, they will help us to maintain these duties with heartfelt commitment:

- a. Let us do our work with the needs of others in mind (Ephesians 4:28). We are to love the Lord our God with all our heart, soul and strength, and that duty, as our Lord makes clear, includes loving our neighbour as ourselves (Mark 12:29-31), so let us watch out for others and be ready to help those who are poor and needy (Galatians 2:10).

b. Let us develop a cheerful and generous attitude (2 Corinthians 9:6,7). We have not really provided anything, whether the tithe or offering, if the heart is not in it and the will is not fully engaged.

c. Let us pay our tithes and give our offerings to the glory of God (1 Corinthians 10:31). The enjoyment of God does not come as a singular pursuit, but it is achieved rather by seeking to glorify God, by praising Him for who He is and thanking Him for everything He does.

(10) What encouragement can we give to a young Christian to begin tithing? The promise of Malachi 3:10 may be the most encouraging, the promise of a blessing so great that there is not room enough to receive it, but let us be aware that this promise is not restricted to material provisions; even better are the spiritual benefits of the Lord revealing to us His presence and power, His drawing us to a closer walk with Him, and our learning that we can do all things through Christ who strengthens us. (See Nehemiah 8:10; Isaiah 26:3; and Philippians 4:13.)

It is estimated that a very small percentage of church-attending North Americans actually tithe, and that the number drops even more wherever the pastor fails to declare the whole counsel of God. That is not surprising, surely, but is to be expected. Wherever the gospel is compromised there is a diminishing desire to hear it, and wherever it is completely silenced all spiritual vitality is dried up. How shall we pray for revival, for times of spiritual refreshing to come from the presence of the Lord, if we are not prepared to give generously of ourselves in other ways? We are called to pray that the Lord of the harvest will send out labourers into His harvest (Matthew 9: 37, 38), and, if we do, let us remember that they need also to be supported financially. There are different ways to hold the ropes for those who descend into the pit on our behalf.

I will conclude with a word of encouragement that someone once gave to me when I was recently converted and starting to be gainfully employed for the first time. He said, "I know that you don't make much money. I know that 10% seems a lot to set aside, but you will never miss it. In fact, the sooner you begin to tithe, the sooner you will learn how rewarding it is to do so, and, oh, what a privilege and blessing that is in itself!" What I very quickly learned from my own experience is that this is exactly right. I am grateful to this day for that encouraging advice. I want to pass it on to all who will receive it and act on it.