



THE PRINCIPLES OF TITHING

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Note: All the scriptures are quoted from the NIV Bible

One of the fundamental responsibilities of a believer is to give tithes to his or her local church. Tithing means offering one-tenth of our income to the house of God. The concept of tithing instructs us to participate in the ministry of giving back to God what God has blessed us with. It is also an expression of thanksgiving to God for his abundant blessings in our households. The practice of tithing was in vogue even before the institution of Mosaic law. This is a financial order of God that came into existence during the Old Testament period and has continued to the present time. In the New Testament, Jesus reiterated the importance of giving tithes in Matthew 23:23 and in Luke 11:42.

Hebrew 7:22 says, "Jesus has become the guarantee of a better covenant." Since Jesus Himself stands as a surety of the New Covenant, we become more responsible in adhering to the principles of the New Covenant. We live

in a better covenant, consequently, our tithing should exceed the standard of the Old Covenant. During the early apostolic age, which is the first century A.D., people sold everything and laid it at the feet of the apostles (Acts 4:36-37). "They shared everything they had" (Acts 4:32). "There were no needy persons among them. For from time to time those who owned lands or houses sold them, brought the money from the sales and put it at the apostles' feet and it was distributed to anyone as he had need" (Acts 4:34-35).

First, we will turn to the Old Testament to understand how this system evolved. In Genesis 14:20, "Abram gave him (Melchizedek, king of Salem) a tenth of everything." This is further reiterated in Hebrews 7:1, "This Melchizedek was the king of Salem and priest of God Most High. He met Abraham returning from the defeat of the kings and blessed him, and Abraham gave him a tenth of everything." There are three main questions to consider.

1. What were the things the Hebrews required to tithe?

The Mosaic law legislated that a tithe from everything from the land, whether grain from the soil or fruit from the trees, belonged to the Lord; it was holy to the Lord. The entire tithe of the herd and flock belonged to the Lord. The manner of tithing livestock was as follows; the owner counted the animals as they passed out to pasture, and every tenth animal that passed under the **shepherd's rod** would be holy to the Lord. In this way, there was no possibility of selecting inferior animals for the tithing of the flocks and herds (Leviticus. 27:31,33).

2. To whom were the tithes paid?

They were to be given to the Levites (Numbers 18:21,24). The Levites, because of their nature and status and functions in the community, had no means of income, livelihood or inheritance. To ensure their support, and in return for their service which they served in the "*Tent of Meeting*," they were to receive "*the tithes of the people of Israel*." The Levites had to give a tenth of the tithes as the Lord's offering; the best and holiest part (Numbers 18:26,29,31)

3. Where were the Hebrews to offer their tithes?

They were to bring them to "*the place which the Lord your God will choose out of all your tribes, to put his Name there*" (Deuteronomy 12:5-6,17-18, i.e. Jerusalem). At the present time, the place where we bring our tithes and offerings is our local assembly.

The Oath Of Jacob

Then Jacob made a vow, saying, "*If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father's house, then the Lord will be my God and this stone that I have set up as a pillar will be God's house, and of all that you give me I will give you a tenth*" (Genesis 28:20-22). Jacob decided to give a tenth of all that God would give him. No one commanded him to do so, but his own thankful heart inspired by the Spirit of God decided to make that commitment.

Method Of Tithing

"*No one is to appear before God empty handed*" (Exodus 23:15). "Empty handed" indicates one's unthankful heart towards God. It also shows one's lackadaisical approach towards God. It was required that all males must go to Jerusalem thrice a year to worship God (Deuteronomy 16:16). God doesn't want our resources, but this commandment is to make people aware of the fact that God gave everything to us and we should not go into the presence of God with empty hands. It also reinforces the fact that we should be prepared with a willing spirit to give and worship God.

"*Bring the best of the first fruits of your soil to the house of the Lord your God*" (Exodus 23:19). Moses commanded the Israelites to bring the best of the first fruits because it was primarily an agrarian economy. It implies that in the modern industrial economy, giving tithes must become the first priority in the order of our business. Before we allocate our income for paying bills, we must separate the tithes during each pay cycle.

In Deuteronomy 12:4-6 we read, "*You must not worship the Lord your God in their (Gentiles) way. But you are to seek the place the Lord your God will choose from among all your tribes to put his Name there for his dwelling. To that place you must go; there bring your burnt offerings and sacrifices, your tithes and special gifts, what you have vowed to give and your freewill offerings, and the firstborn of your herds and flocks.*"

Moses draws a distinction between the Israelites and the Gentiles. Israelites were not to follow the way of the Gentiles. The Gentiles led a morally degraded life and misled the people of God. They had no experience with a living God. Their ways of worship and manner of giving were completely unacceptable to God. "*They will be a snare among you*" (Exodus 34:12). "*Be careful not to make a treaty with those who live in the land; for when they prostitute themselves to their gods and sacrifice to them, they will invite you and you will eat their sacrifices. And when you choose some of their daughters as wives for your sons and those daughters prostitute themselves to their gods, they will lead your sons to do the same*" (Exodus 34:15-16). "*Therefore come out from them and be separate, says the Lord*" (2 Corinthians 6:17). Moses repeatedly admonishes the Israelites not to make any compromises or accommodations with the Gentiles. "*I see a people who live apart and do not consider themselves one of the nations*" (Numbers 23:9). The people of God have an order and distinctiveness in everything. In this context, they go to a definite place of worship and offer tithes in that place. We don't keep changing the place of worship and also don't keep fluctuating where to pay our tithes and offerings. This is a reminder for our consistent dedication and faithfulness to our local assembly.

Administration

Deuteronomy 26:12, "*When you have finished setting aside a tenth of all your produce in the third year, the year of the tithe, you shall give it to the Levite, the alien, the fatherless and the widow, so that they may eat in your towns and be satisfied.*"

According to the needs of the situation, these funds (tithes and offerings) were to be administered. In one of the instances, in the New Testament period, the Grecian

widows were being overlooked in the daily distribution of food. The apostles appointed seven men who were full of the Spirit and wisdom to take care of the widows (Acts 6:1-4). The Apostle Paul also encouraged the ministry of giving to the poor in Jerusalem (Galatians 2:10). James 1:27 says, *“Religion that God our Father accepts as pure and faultless is this: to look after orphans and widows in their distress and to keep oneself from being polluted by the world.”* Jesus spoke in Matthew’s gospel of caring for the hungry, thirsty, stranger, and sick and visiting those in prison. *“He will reply, ‘I tell you the truth, whatever you did not do for one of the least of these, you did not do it for me’”* (Matthew 25:45). 2 Corinthians 8:1-4, *“And now, brothers, we want you to know about the grace that God has given the Macedonian churches. Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave us much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing this service to the saints.”* The Apostle Paul commends the Macedonian churches for their contributions which they gave out of their poverty. Philippians 4:14-16, *“Yet it was good of you to share in my troubles. Moreover, as you Philippians know, in the early days of your acquaintance with the gospel, when I set out from Macedonia, not one church shared with me in the matter of giving and receiving except you only; for even when I was in Thessalonica, you sent me aid again and again when I was in need.”* The Church at Philippi was known for the ministry of giving.

Tithe Is A Sacred Portion

Deuteronomy 26:13, *“I have removed the sacred portion from my house and given to the Levite, the alien, the fatherless, and the widow according to all you commanded.”* The tithe is a holy portion of your income. That portion belongs to God. Why is it sacred or holy? It is sacred because you are separating or setting apart a holy portion that belongs to God. Let’s remind ourselves that tithes are not given to a person but to the extension of the kingdom of God. When you offer your tithes as a sacred portion of your income, God not only blesses your household but also your whole income. Jesus explained a parable about the poor widow casting her two very small copper coins or mites into the temple treasury in the following words, *“‘I tell you the truth,’ he said, ‘this poor widow has put in more than all others’”* (Luke 21:1-4). She gave all that she had while the rich gave out of their abundance. I think that it was a priceless possession of the widow and she put that in as a sacred offering to God. It was a very small amount, but she gave it all. Two things determine her offering. First, she offered it in **the spirit of giving**. It was not a display

of her wealth or prestige. She gave it from her heart sincerely. Secondly, there is a **sacrifice involved**. Jesus knew of her willing sacrifice to give away everything she had. She did not hesitate to give that money, nor did she reason about the possible consequences before offering all that she had. Her two coins would not have added any big surplus in the treasury.

Tithe As Whole Portion

Malachi:3:8-10, *“‘Will a man rob God? Yet you rob me. But you ask, ‘How do we rob you?’ ‘In tithes and offerings. You are under a curse – The whole nation of you- because you are robbing me. Bring the **whole tithe** into the storehouse, that there may be food in my house. **Test me in this,**’ says the Lord Almighty, ‘and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it.’”*

It is intriguing to note that Malachi admonishes the nation of Israel to bring the **whole tithe** to the storehouse. The storehouse is our local assembly. In Acts, we read about a couple who paid with their lives for not being faithful to the apostolic teachings. Ananias and Sapphira sold a piece of property, and they agreed to keep a portion of the money for themselves. When the apostles questioned them, they were not truthful about the sale transaction because they did not obey the Spirit of God (Acts 5:1-7). Malachi also challenges the nation of Israel saying *“Test Me.”* I would like to insert a story that I read many years ago about the **blessings** of tithing. There was a young man who was seeking a job. He went to a church and requested that the pastor pray for him so that he may get a job. The pastor asked him whether he would tithe if he got a job. He agreed he would. In a few weeks, he got a small job, and he tithed faithfully. Then he got a promotion in his job, and he began to tithe on his increased salary. He became a top executive in the company, and his salary was huge. At that point, he asked the pastor whether he should have to tithe on the huge raise in his income. The pastor smiled and replied that then he would pray that his salary would not be that huge amount so that he could tithe without grudging. The story taught me that we should not allow our logic to disallow tithing and offering as God continues to bless us.

2 Chronicles 31:12, *“Then they faithfully brought in the contributions, tithes and dedicated gifts.”* This happened during the reign of Hezekiah who had restored the festivals of the Jews.

Tithe In The New Testament

Jesus emphasized the importance of tithes. In Matthew 23:23, *“Woe to you, teachers of the law and Pharisees,*

you hypocrites! You give a tenth of your spices- mint, dill, and cumin. But you have neglected the more important matters of law- justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former.” Also in Luke 11:42, Jesus underscores the fact that we should not neglect tithing as well as law, justice, mercy and faithfulness. While it is true that the New Testament sets no specific amount (as the tithe under the Mosaic regime), surely those who flourish under the “better covenant” (Hebrews 7:22) will want to go beyond the measure of the Old Testament. Since we live in the era of a better covenant, we are more obligated to give more than the tithe as good stewards of the New Covenant. Mosaic law commanded to do it as a rule, but the New Testament believers give gracefully and cheerfully.

When to collect tithes and offerings?

In the New Testament period, the Apostle Paul instructs us to collect the tithes and offerings on the first day of the week. 1 Corinthians 16:2, *“On the first day of every week, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come no collections will have to be made.”* 2 Corinthians 9:7, *“Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.”* It means that you give without any expectation of anything in return.

Additional References of Giving or Sharing to the Churches Universal

2 Corinthians 8:14, *“At the present time your plenty will supply what you need. Then there will be equality, as it is written: ‘He who gathered much did not have too much, and he who gathered little did not have too little.’”*

2 Corinthians 9:12-13, *“This service that you perform is not only supplying the needs of God’s people but is also overflowing in many expressions of thanks to God. Because of the service by which you have proved yourselves, men will praise God for the obedience that accompanies your confession of the gospel of Christ, and for your generosity in sharing with them and with everyone else.”*

Romans 12:8,13, *“If it is encouraging, let him encourage, if it is contributing to the needs of others, let him give generously”* (Verse 8). *“Share with God’s people who are in need”* (Verse 13).

Acts 11:29, *“The disciples, each according to his ability, decided to provide help for the brothers living in Judea. This they did, sending their gift to the elder by Barnabas and Saul.”*

Finally, it is the responsibility of the elders to teach the flock of God in fundamental principles of biblical giving. Titus was urged to complete the teaching on the act of grace and that they may excel in the grace of giving (2 Corinthians 8:1-7). We should not refrain from teaching this vital theme of giving which will help all of us to grow in the ministry of giving. Peter also exhorts the elders to be examples to the flock (1 Peter 5:3). †

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