

Understanding Tithes And Offerings

OLD TESTAMENT

The First and the Best

All giving is meant to be a joyful response to the gracious provision and love of God. We first read about offering in the Old Testament story of Cain and Abel (Genesis 4). The motivation to give isn't a result of a command from God, but an existing impulse between the two boys. Both feel like they owe God something. But only one chooses to give God the first and best he has to offer.

It isn't until Leviticus 27:30–33 and Numbers 18 that we get a clear sense of how tithing, which means tenth, should work. People willingly give God their first fruits – the first and the best of their labor's fruit.

Tithing and this idea of first and best are connected. In ancient Israel, the economic exchange was livestock and birds and grain. Modern economies operate with money; present-day Christians don't choose the best cattle or bread to tithe. But the principle translates easily – the first 10% of a paycheck represents our first fruits.

We can see the opposite of giving the first and best in the book of Malachi, which is about Israel not tithing the way it should. It reveals the temptation to give God mediocre fruit (Malachi 1:6–9) and to turn what should be a grateful response (Malachi 2:5, 2 Corinthians 9:6–8) into an empty ritual (Malachi 1:12–13). God knows our hearts and minds when it comes to giving, and that failing to tithe is the equivalent of *robbing* the gracious God who has blessed us with so much (Malachi 3:8).

A 10% Tithe is the Baseline

Our tithe should be our first and best 10%, before taxes or any other bills. We are to tithe first and trust that the Lord will meet our needs. In other words, as a baseline, we should count 90% of our gross incomes and plan our lives accordingly. If this hasn't been a habit for you, considering coming up with a plan that allows you to build up to this.

The tithe is for the ministry of the church. God's complaint in Malachi 3:10 is that the people are not bringing the "full tithe into the storehouse, so that there may be food in my house."

In ancient Israel the tithe went to support the Levites, who took care of running the temple. In addition to paying their salaries and temple costs, they also used the tithe to care for the poor and marginalized. That has always been part of the ministry of God's people. When tithes went unpaid, the Levites and priests couldn't continue working in the temple (in Nehemiah 13:10–13, Nehemiah corrected the people for their neglect in tithing and for forsaking "the house of

God,” and he had them start giving the full tithe again). And when tithes went unpaid, widows and orphans and the homeless suffered – not to mention the priests and leaders.

NEW TESTAMENT

Taking the Old Testament idea of tithing, the book of Acts offers us a similar model of giving to the local church. Money that comes into the church is under the stewardship of elders and pastors.

We see this in Acts 2:42–47. Christians tithe so that the church might:

- provide for members who are in need
- take care of the leaders who take care of the members
- provide for the work of God’s Kingdom, which must always include helping the poor and marginalized

The local church is the hope of the world, says Bill Hybels. Even with all its flaws and failures, the church is the bride of Christ, His beloved, and the body through whom He has chosen to advance the mission of His Kingdom.

Fewer Tithes = Less Ministry. A Full Tithe = More Ministry.

Historically, Christian tithing enabled churches to create hospitals, schools, universities, and food banks. Tithing allowed churches to support missionaries, provide homes for the elderly, and build ministries that stretched the arms of God’s people far and wide.

The Spring gives tithes and offerings from the tithes you give. Currently, we give away 12%, and we dream of a day we can increase that dramatically. As more people at the Spring tithe, we can give more generously to local and global ministries. We can help more individuals in need – both members and non-members – which we do on a regular basis. And we will have more resources to support our staff and fund a facility in which to serve and worship.

Are there people who are unable to tithe?

Yes. Even in America, there are those who urgently need the support of the church and who struggle to contribute financially.

Avoiding Legalism

We can assume that Jesus and His disciples gave tithes and offerings. As faithful Jews, they would have been raised to do so.

That said, Jesus was not a legalist, and He often challenged people who were (Mark 2:27).

We can also assume that tithing “because we have to” goes against the spirit in which Jesus taught. He praised the poor widow who gave everything she had (Luke 21:1–4), but He didn’t require us to give everything we have.

At the same time, we should be wary of a reverse legalism that makes 10% the maximum of our giving rather than the minimum.

Giving Beyond the Tithe with Offerings

In addition to the tithe, God’s people give offerings.

In the Old Testament, offerings were set apart for the priests. But there were also voluntary gifts above and beyond the tithe (Exodus 25:2–7). This continues in the New Testament (2 Corinthians 9).

As Americans we are not poor but are among the world’s rich. As faithful disciples, we need to ask ourselves, “How much is enough for me and my family to live on, and how much can we challenge ourselves to give away? How can we enter into the joy of giving in the same way the Lord enjoys giving abundantly to us?” Our giving is meant to be a joyful response to a God who is generous (2 Corinthians 9:7). For many American Christians, that will mean giving offerings that go above and beyond our tithes.

This is where giving to other ministries and organizations comes into play. With doing our part to fully support the ministry of the church, we give to other ministries as God leads and calls us. We look to “seek and save the lost” just as Jesus did (Luke 19:10); to “remember the poor” (Galatians 2:10) and also the widow, the orphan, and the oppressed – the most needy and marginalized. This remembering isn’t merely an intellectual exercise (Hebrews 13:3); it’s a call to *do something* about their situation.

The Goal is Generosity

In the New Testament, the goal is always that giving would be joyful, sacrificial, and generous. Because God is joyful, sacrificial, and generous, we who follow Him and are filled with His Spirit become like Him.

Both joy and generosity are named among the fruit of the Spirit (Galatians 5:22). God also demonstrates sacrifice by giving up His own Son Jesus, who in turn gave Himself up willingly for us.

We too are called to live generously sacrificial lives. Our desire is to be like Him. After all, we are “being transformed into the same image from one degree of glory to another; for this comes from the Lord, the Spirit” (2 Corinthians 3:18).

Early Christians were outrageously generous. They even sold their possessions to meet the needs of the church (Acts 2:42–47). In Luke 18:18–25 Jesus tells a rich man, “Sell everything you have and give to the poor, and you will have treasure in heaven. Then come, follow me.” This is typical of Jesus and the church in the New Testament.

Living Generous Lives

Following God is a radical call when it comes to our whole lives, and possessions are no exception. No longer are we asked for merely 10%; now we are asked for our whole lives (Romans 12:1). Tithing from a New Testament perspective is the *minimum* we are asked for. Generosity is the goal. (2 Corinthians 9:10–15).

The practice of tithing teaches us how to keep God first in our lives, and it helps us practice living as unselfish people. And people who are unselfish make better friends, relatives, husbands, wives, employees, employers, neighbors, and citizens.

Living generously sets us free to enter into the joy of sacrificial giving. Join us in bringing the full tithe into God’s house. It will change your life.

“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 there will not be room enough to store it.” (Malachi 3:10)