

English Transcript

Biblical Principles for Giving

Lesson 3: The OT Tithe - A Tutor for NT Giving

Welcome back to Biblical Principles for Giving as we continue with Lesson 3. We have already established two foundational principles for giving in the first two lessons.

In Lesson 1 we presented the principle of having an eternal perspective. As a follower of Christ, we must use material possessions, and for that matter, all our lives, to do God's work in this world with an eye on eternity.

In Lesson 2 we were reminded that we are managers and not owners. God owns it all! We are stewards of all that God has given. And we are called to be faithful with our time, treasures, abilities, relationships, and even the Word of God, in our efforts to advance the kingdom for God's glory. We long to hear from our Lord, "Well done, good and faithful servant."

In this lesson we will present one more foundational building block before turning to our study of 2 Corinthians chapters 8 and 9 in Lesson 4.

We will start with an Old Testament passage from the book of Malachi. Before we read the passage, it will be helpful to be reminded of the context of Malachi. Zerubbabel, Ezra, and Nehemiah had led the exiles back from the seventy-year exile in Babylon into the land that was promised to Abraham 1,500 years earlier. The second temple and the wall around Jerusalem had been rebuilt. The city of Jerusalem was re-populated. The priesthood was restored. Nehemiah had addressed several civil and ceremonial errors among the people.

Malachi was writing during a time when the Levitical priesthood was serving in the temple. He was writing to address the Israelites' disobedience with tithing, part of the rules God gave the Jews under the theocracy. God commanded the following in Leviticus 27:30 and 32, *"A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord ... Every tithe of the herd and flock—every tenth animal that passes under the shepherd's rod—will be holy to the Lord."*

Far from enriching select individuals, the tithe, or ten percent of what God had produced through the land, was to support the Levites, who had no inheritance in the land. It also supports the sacrificial system in the Temple and provided for widows, foreigners, and orphans.

In response to their disobedience, God was judging the nation with less rain and smaller harvests, as described during the time of Haggai. Also, in Nehemiah's time when the tithe was withheld, the Levites fled from their temple responsibilities and went into the fields to provide for their families (Nehemiah 13:10-14). This provides the context for one of the most often quoted and misapplied passages in Scripture to support different views related to giving within the church.

Let us first read Malachi 3:8-10

“Will a mere mortal rob God? Yet you rob me.

“But you ask, ‘How are we robbing you?’

“In tithes and offerings. You are under a curse—your whole nation—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 there will not be room enough to store it.

What might it mean to rob God? The idea of robbing God seems inconceivable. At first, Israel denied the charge. So hardened and cold had the nation grown that they were blind to the fact that they had abandoned their first love for the Lord. God then specifically explained that the people of Israel were robbing Him by bringing only part of their tithes and offerings to the temple. In their tightfisted, self-centered state, they were cheating God, failing to bring Him the whole tithe and the required offerings to the temple.

The command to *“bring your tithes to the storehouse”* was a call for Israelites to repent of their sinful neglect and replenish the temple so that the Levites and others who relied on tithing could benefit. The “storehouse” was a literal place in the temple where grains were stored. Due to their disobedience in this matter, God had judged the people as warned in Deuteronomy 28. In the book of Malachi, God promises to bless them once again if they would repent and obey.

The concern though for our day, is when we use this passage to pressure people in the Church to legalistically follow the Old Testament command of the tithe.

I have heard pastors use this passage to pressure and make people feel guilty about their giving levels. Some have said that the reason people were facing challenges and suffering in their lives was because they were not giving their required ten percent to the church. But if they would only give their full tithe, like in Malachi 3, God would surely bless them abundantly.

Let us be clear, we are commanded as believers to give generously. There is no doubt about it. This principle includes supporting those in need, funding local pastors and Christian missions, and looking out for the less privileged. This passage from Malachi chapter 3 supports this broad principle of Christian giving in that it reminds us of obedience, God’s faithfulness, proper stewardship, and supporting the Christian church with our resources.

I do believe that there is much we can learn from the Old Testament practice of tithing. Ten percent is a good place to begin giving based on the tithing principle. How we teach about giving though, based on the principles revealed in the New Testament, is what I would like to discuss in this lesson.

Here is the “Principle to Live by” for this lesson: Overflowing from the riches of God’s grace through the person and work of the Lord Jesus, we must be continually growing as generous followers of Jesus.

Let us start by first understanding what the Old Testament teaches about the tithe.

- **Why Tithe?**

One of the primary reasons to tithe was to worship God and demonstrate full trust and dependence on Him.

Deuteronomy 14:22–23, says: *“You shall eat the tithe of your grain, new wine, and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place He will choose... so that you may learn to fear the LORD your God always”*.

Here, the word “fear” means reverence, awe, respect, and willing submission to God.

A second reason to tithe was because it was commanded by God for Israel.

Tithing is mentioned 18 times in the Law, as the people were to share their produce and livestock to support the Levites, the caretakers of the tabernacle. This same system of tithing would later be applied to the temple (2 Chronicles 31:5).

The Israelites were commanded to give ten percent, and many believe as much as 23 percent, of their annual income to support the Levites, to fund temple celebrations such as Passover, and to help the poor.

These commands may have included two annual tithes and a third tithe every third year. The giving was a legal requirement in Israel’s theocracy. The Scriptures that explain these purposes are provided below.

Support for the Levites

Leviticus 27:30

“Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the Lord's; it is holy to the Lord.”

Numbers: 18:21-24

“To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their service in the tent of meeting, so that the people of Israel do not come near the tent of meeting, lest they bear sin and die. But the Levites shall do the service of the tent of meeting, and they shall bear their iniquity. It shall be a perpetual statute throughout your generations, and among the people of Israel they shall have no inheritance. For the tithe of the people of Israel, which they present as a contribution to the Lord, I have given to the Levites for an inheritance. Therefore, I have said of them that they shall have no inheritance among the people of Israel.”

Fund the annual feasts and celebrations at the tabernacle and temple

Deuteronomy 12:10-11

“But when you go over the Jordan and live in the land that the Lord your God is giving you to inherit, and when he gives you rest from all your enemies around, so that you live in safety, then to the place that the Lord your God will choose, to make his name dwell there, there you shall bring all that I command you: your burnt offerings and your sacrifices, your tithes and the contribution that you present, and all your finest vow offerings that you vow to the Lord.”

Help the poor, widow, orphan, and alien

Deuteronomy 14:28-29

“At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. And the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the Lord your God may bless you in all the work of your hands that you do.”

Deuteronomy 26 :12

“When you have finished paying all the tithe of your produce in the third year, which is the year of tithing, giving it to the Levite, the sojourner, the fatherless, and the widow, so that they may eat within your towns and be filled.”

- Tithing or giving one tenth was a customary practice across many religions and cultures in that day.
- Because this was an agrarian culture, the Israelites were commanded to give one tenth of all their produce, seed, and livestock. This usually did not include money.
- As mentioned above, the tithe was to support the priests and Levites who had no inheritance and could not own land. The tithe was to support the temple worship and the various annual festivals and sacrifices. The tithe was also to support the poor, widows, orphans, and aliens in the land.
- Theologians are divided on whether the tithe was just ten percent or whether there were multiple tithes each year for the Levites and the feasts and then every third year for the poor in the land.
- The Scriptures do not provide much detail regarding the logistics of how the tithe was collected.
- Tithes and Offerings in the Old Testament were intended to represent the entire produce of the land. The giving of the tithe to the Lord was a practical confession that the whole land and all possessions in general belonged to Him and that it was He alone who had given these to the Israelites to manage and enjoy.

- Jesus rebuked the religious leaders of His day, saying, “But woe to you Pharisees! For you tithe the mint and rue and every herb, and neglect justice and the love of God. These you ought to have done, without neglecting the others” (Luke 11:42). These Pharisees obeyed the Law of Moses in that they tithed scrupulously yet did not genuinely love God. They were challenged to do both.
- On top of their required giving, God also directed the Israelites to give “freewill” offerings in proportion to the blessings the Lord had given them. It is this directive that is most like the New Testament type of giving.

God does not only command the faithful use of our resources; it is an undeniable indicator of our spiritual health. Materialism, selfishness, greed, hoarding, anxiety over finances – all these reveal that our trust lies not in God but in money. In the same way, generosity and faithfulness reveal that our trust is in God. So, there is much we can learn from the Old Testament system of tithing.

Is the Tithe a requirement in the New Testament?

Whether or not a Christian should give a predetermined percentage of their income to the church or other Christian ministry is the subject of debate within the Christian community.

As we recognize all that Jesus Christ has done for us, we will want to offer ourselves humbly and wholly to God as living sacrifices in worship to Him. Our giving should flow freely from hearts filled with gratitude, knowing that everything we have and everything we give already belongs to God. We own nothing.

How does Malachi 3:10 apply to Christians today? We must first consider the bridge between the Old Testament Jews and us. Christians are not under the same covenant as the Jews were, thanks to Jesus (Hebrews 8). We do not live under a theocracy, and the blessings for Christians are primarily spiritual rather than material (Ephesians 1:3). Moreover, tithing is rarely mentioned in the New Testament, and it is never commanded for the church. Jesus mentioned tithes while rebuking the Pharisees for neglecting justice and God’s love while diligently observing the tithe command. After Jesus’ work on the cross, Acts and the Epistles do not impose a compulsory ten percent tithing on Christians.

As followers of Jesus, we are commanded to give generously (Luke 6:38; 2 Corinthians 9:6–7; 1 Corinthians 16:2). This principle encompasses supporting local church leadership (1 Corinthians 9:13-14, 1 Timothy 5:17-18), funding the work of missions (Philippians 4:10-19), and helping those in need (2 Corinthians 8:1, 1 Timothy 5:3).

We look at the concept of the Old Testament tithe as a tutor to guide us in our giving as Christians under the New Covenant. Some Christians consider the ten percent figure from the Old Testament tithe as a “recommended minimum” for their giving.

Although the tithe is not obligatory for the Christian, the New Testament emphasizes the importance and benefits of freewill giving. We are to give as we are able. Sometimes that means giving more than ten percent; sometimes that may mean giving less. It depends on the ability of the Christian and the needs of the body of Christ. Every Christian should diligently pray and seek God's wisdom in the matter of giving. Whatever amount we give, it should be offered with pure motives, a cheerful heart, and an attitude of worship.

Ten percent is good place to begin discussions related to giving but no one should feel obligated or pressured to give at the level. We will see in the next lesson that the Bible provides much instruction for giving and we are never to give under compulsion but rather prayerfully, willingly, sacrificially, generously, and joyfully. The New Testament talks much about the importance and benefits of giving.

Our financial gifts should be given with pure motives and an attitude of worship to God and service to the body of Christ. Without question, giving based on the teaching of the New Testament is expected and should be considered a privilege of participating in the work of the kingdom. Because of God's gift of grace toward us, we can be generous no matter how much or how little we possess.

Here is a summary of a few principles for giving in New Testament that we will explore in the next lesson.

- Give in response to God's grace.
- Give in good times and tough times.
- Give voluntarily, never under compulsion.
- Give prayerfully.
- Give sacrificially.
- Give generously, without limits.
- Give cheerfully.
- Give in proportion to your income.
- Give in support of kingdom work.

What are some ways the Bible instructs us to share our possessions in support of God's work?

It is biblical for members of a local church give to support its leaders and missionaries.

- **The Levites**

Read and study Numbers 18 to see how Israel was commanded to give to support the priests and Levites who had no inheritance in the land. They led the spiritual activities in the tabernacle and later the temple. The priests and Levites were also commanded to give one tenth of all that they received from the Lord.

- **The Ministry of Jesus**

Many supported the work of Jesus and his disciples, including women.

Luke 8:1-3

Soon afterward he went on through cities and villages, proclaiming and bringing the good news of the kingdom of God. And the twelve were with him, and also some women who had been healed of evil spirits and infirmities: Mary, called Magdalene, from whom seven demons had gone out, and Joanna, the wife of Chuza, Herod's household manager, and Susanna, and many others, who provided for them out of their means.

Luke 10:1-8 (This passage refers to sending out the 72.)

And remain in the same house, eating and drinking what they provide, for the laborer deserves his wages.

- **The Apostle Paul**

The apostle Paul taught that it was appropriate for those who served in ministry to receive financial support. There were times when Paul chose not to receive support directly from those he was evangelizing so that nothing would hinder the reception of the gospel. In those cases, he was receiving support from believers in other areas. I have included a few passages below that support these points. Paul's letter to the Romans was essential a support raising letter as he planned to expand the mission field west toward Spain.

1 Corinthians 9:13-14

Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.

Acts 18:4-5

Every Sabbath he reasoned in the synagogue, trying to persuade Jews and Greeks. When Silas and Timothy came from Macedonia, Paul devoted himself exclusively to preaching, testifying to the Jews that Jesus was the Messiah.

Romans 15:23-28

But now that there is no more place for me to work in these regions, and since I have been longing for many years to visit you, I plan to do so when I go to Spain. I hope to see you while passing through and to have you assist me on my journey there, after I have enjoyed your company for a while.

- Other passages that reference support for Christian workers.

1 Timothy 5:17-18 (referring to Deuteronomy 25:4)

The elders who direct the affairs of the church well are worthy of double honor, especially those whose work is preaching and teaching. For Scripture says, "Do not muzzle an ox while it is treading out the grain," and "The worker deserves his wages."

3 John 5-8

Beloved, it is a faithful thing you do in all your efforts for these brothers, strangers as they are, who testified to your love before the church. You will do well to send them on their journey in a manner worthy of God. For they have gone out for the sake of the name, accepting nothing from the Gentiles. Therefore, we ought to support people like these, that we may be fellow workers for the truth.

It is biblical to give to support our family.

1 Timothy 5:8

But if anyone does not provide for his relatives, and especially for members of his household, he has denied the faith and is worse than an unbeliever.

1 Timothy 5:16

If any believing woman has relatives who are widows, let her care for them. Let the church not be burdened, so that it may care for those who are truly widows.

It is biblical to give to support needs within the church.

1 John 3:17-18

But if anyone has the world's goods and sees his brother in need, yet closes his heart against him, how does God's love abide in him? Little children, let us not love in word or talk but in deed and in truth.

James 2:15-16

¹⁵ If a brother or sister is poorly clothed and lacking in daily food, ¹⁶ and one of you says to them, "Go in peace, be warmed and filled," without giving them the things needed for the body, what good is that?

It is biblical to give to support the poor – saved and unsaved.

Matthew 5:42

Give to the one who begs from you, and do not refuse the one who would borrow from you.

Matthew 10:42

And whoever gives one of these little ones even a cup of cold water because he is a disciple, truly, I say to you, he will by no means lose his reward."

It is biblical to give to support the work of the kingdom locally and globally beyond our local church. (We will discuss this further in Lesson 4.)

Summary Thoughts

You can give without worshipping, but you cannot worship without giving – giving your praise, your love, your time, and your resources from a genuine heart of gratitude.

Jesus said in Matthew 15:8-9a,

"These people honor me with their lips, but their hearts are far from me. They worship me in vain; ..."

Obviously, God cares about our giving. He is concerned not simply that we give, but why we give.

What about you?

What is the condition of your heart when it comes to worshipping God with the first fruits of your life?

When you give, are you doing it out of obligation – a sense of duty – or from a heart overflowing with joy and gratitude for what God has given you?

When it comes to generous giving, what does it mean for you to give the first and best to God? What would this look like in your life?

Ask God to search your heart and help you to see what currently motivates your giving, or what keeps you from giving.

If giving in this way is new to you, ask God for the courage to take this step of faith.

If you are a mature giver, ask God to grow you to a new level of giving.

Ask Him to increase your spirit of generosity.

As we close this lesson, we have now constructed three foundational layers to our Biblical giving structure.

1. Maintain an eternal perspective.
2. God owns it all. We are managers not owners.
3. The Old Testament tithe is a tutor to help us develop greater trust and dependence on God as we respond with overflowing generosity to the grace of the gospel.

In Lesson 4, we will have an extended study through 2 Corinthians chapters 8 and 9 as we discover many biblical principles for grace-based giving in the New Testament.