

BRIARWOOD PRESBYTERIAN CHURCH

*What
is the
Tithe?*

EVERY MEMBER COMMITMENT

A PRIMER ON GIVING

As one reads through the Bible, it is not hard to notice the importance given to the topic of wealth. The Old and New Testaments devote 40 verses to the discussion of baptism, 275 verses to prayer, 350 verses to faith, 650 verses to love, and 2,350 verses to finances and the use of wealth. This emphasis shows us how important God regards the challenge we face in wisely managing what we own. The following discussions of key passages from the Bible will give you a sample of what He has to say about our money and possessions.

Dr. Mark Cushman

“HOW MUCH STUFF IS ENOUGH?”

ECCLESIASTES 5:10–20

By most any measure, the United States is the wealthiest world power that has ever existed. If accumulating wealth made people happy, then Americans should be the happiest people in the world. Yet, we are not. Statistics bear out the fact that our nation is filled with people who are discontent, sad, lonely and despairing in every socio-economic level, especially among the wealthy. What's the problem?

The author of Ecclesiastes, who many think was King Solomon, knew about the blessings and pitfalls of great affluence. He was an exceedingly powerful and wealthy leader, but he was also very wise. Rather than boasting about the benefits of being rich, Solomon warns that increasing one's wealth can lead to dissatisfaction. In 5:10 he writes,

“He who loves money will not be satisfied with money, nor he who loves wealth with his income; this also is vanity. When goods increase, they increase who eat them, and what advantage has their owner but to see them with his eyes?”

We might ask, “Is this really true?” Looking around in our culture certainly supports what he says. Ask people or read about those who win lotteries or inherit large sums of money. Often, they will say that the sudden increase in wealth wrecked their lives. They learn that great wealth attracts great attention— from the government, friends and merchants who want to share what they have.

Ecclesiastes teaches us that while wealth itself is God-given and not sinful, it also says that the care and love of wealth can cause “hurt” (5:13) and exact a high price in terms of sleeplessness, anxiety, anger and even sickness. Do you see evidence of that in your family and among your friends? The good news (and theme of Ecclesiastes) is that God not only gives wealth, but also He gives the ability to enjoy it (vs. 20, see also 2:24–25). All the wealth in the world will not bring satisfaction unless God, by His grace, grants it. Therefore, our chief aim in life must never be to accumulate possessions or seek satisfaction from wealth. Rather, we are called to draw close to God and know Him through Jesus Christ. That relationship is the true source of satisfaction. Where is your priority? How much stuff is enough? The answer is found in what Jesus said,

“...seek first the kingdom of God and his righteousness, and all these things will be added to you”
(Matthew 6:33).

“WHY SHOULD I CONSIDER GIVING?”

MATTHEW 6:19–24

Times of economic downturn can be especially dangerous for Christians. Why? Like everyone we feel uncertainty about the economy, and therefore, also are tempted to abandon our normal habit of giving in order to hang onto our wealth in the event of problems. Of course, planning for the future and investing wisely for when one is unable to work are biblical principles. “*Consider the ant,*” Solomon says (Proverbs 6:6–8). However, Jesus warns us not to find security in the accumulation of wealth or to store up more than what we need for a reasonable future. Why?

First, wealth will be lost and left behind (6:19–21). Loss may come prematurely because thieves steal, businesses fail, and economies decline. But regardless, loss will be inevitable. Cars will break down, houses will deteriorate, clothes will wear out. Eventually, we will die. After financial tycoon John D. Rockefeller died, a reporter asked his accountant, “How much money did John D. leave?” His now classic reply was, “He left all of it.”

Second, wealth will steal your heart (6:21). Jesus knew that our heart is the center of our thoughts and desires and is easily distracted by wealth. Money and possessions can act like magnets to draw us away from vital worship and faithful service. The abundance of possessions easily becomes the abundance of distractions.

Third, wealth will steal your eye (6: 22–23). For Jesus the “eye” of the mind is the entry point for information by which

we make decisions. Wealth can blur our “vision,” that is, our thinking and our priorities. It can cause us to confuse wants and needs. It can cause us to define the value of our life strictly in terms of our possessions. That’s sad!

Jesus knows that we don’t “multi-task” very well (6:24). We find it difficult to serve Him faithfully and to answer the demands of our material possessions. The solution? Commit ourselves today to do the following three things....

1. Put all our wealth in God’s hands. It came from Him in the first place.
2. Spend wisely, always keeping His priorities in view.
3. Give generously to God’s work with relentless regularity, regardless of economic conditions. By doing so, we invest in the eternal rather than the temporal.

Regarding wealth, Randy Alcorn suggests, *“You can’t take it with you, but you can send it on ahead.”*

“HOW DO I GIVE?”

MATTHEW 6:1-4

When Jesus lived, He was surrounded by people who loved the attention and prestige that came from public offerings. Apparently in his day, announcements were made (and trumpets blown) to honor those who gave to the poor. For Jesus the problem was not that acts of righteousness were made public. In Matthew 5:16, He had said,

“...let your light shine before others, so that they may see your good works and give glory to your Father who is in heaven.”

The problem was that people gave simply to draw attention to themselves.

Here, Jesus makes an astonishing point. According to him, when people give in a way to be seen and applauded by others, they forfeit their privilege to receive praise and honor in heaven for the gift. His unique approach to giving challenges us to consider how we manage our own possessions in three ways.

First, we see Jesus’ *presumption*. He is skeptical of the human heart. He knows that man’s chief interest is self-interest. In his day this truth was illustrated by the religious leaders who, Jesus said, “...do all their deeds to be seen by others” (Matthew 23:5). Jesus wants us to be skeptical of our own hearts as well. He challenges us to guard against looking for the praise of others when we give.

Second, we see Jesus’ *priority*. In his ministry, he is obsessed with pleasing and honoring God. In John 4:34, Jesus says,

“My food is to do the will of him who sent me and to accomplish his work.”

Jesus knew that in the long run when we have all passed into eternity, all of our material wealth and possessions will be left behind and no human opinion of us will matter. In that place, only what God thinks will be important.

Third, we see Jesus’ point. He warns us about our motives. For Him nothing is wrong with doing acts of righteousness in public or sitting in honored seats when invited to do so. The issue is the condition of the heart. In fact, He would say that the same act, like giving an offering or preaching a sermon or even attending church – may be done righteously by one person and unrighteously by another. That is why He encourages us in a symbolic way with the metaphor, “When you give to the needy, do not let the left hand know what your right hand is doing.”

How do I guard my motives? When I give, Jesus would say, give freely, secretly, and then, forget it – without expecting any public applause in return, while joyfully placing my resources in the Hands of my Savior to extend His Kingdom with praise and worship. We keep our eyes on Christ, remembering these words from martyred missionary Jim Elliott: *“Only one life, it will soon be past. Only what’s done for Christ will last.”*

“HOW OFTEN DO I GIVE?”

1 CORINTHIANS 16:1–4

After the tragedy of 9/11/01, many people returned to church. Barna Research estimates that on the Sunday following the attack half of the adults in America attended a religious service. By November attendance was dropping. Within a year it was back to its normal level. Clearly, though, the tragedy had an impact and at least for a while, gave Americans a “taste of eternity.” In 1 Corinthians 15:50–56 Paul gives a “taste of eternity” by describing the mystery and victory of Jesus over death. Then, interestingly, he does not close his letter. Rather, he turns to a crucial, but less thrilling subject – collecting of offerings. For Paul, the need was great. Christians, especially in Jerusalem, were experiencing hardship because of famine (Acts 11:28) and persecution. Here, while his readers are thinking about eternity, Paul wants them to consider their obligation to give.

Paul encourages the Corinthian Christians to give wisely with three lessons in one verse:

First, he speaks of the *pattern* of giving (“On the first day of every week”). He teaches that giving should be done regularly as income is received. Apparently, he knew that waiting to give one big gift periodically is not wise. Our government knows this fact. It doesn’t let us save up and pay our taxes in one lump sum. Rather, it withholds taxes from most paychecks “as income is received,” because this approach is the most reliable.

Second, Paul speaks of the *people* who are giving (“...each of you”). He exempts no one who has an income. Why? He knew what God said through the prophet Jeremiah:

“It is I who by my great power and my outstretched arm have made the earth, with the men and animals that are on the earth, and I give it to whomever it seems right to me” (27:5).

Paul wanted to emphasize that we are not owners but stewards of what God has given us. He agreed with Peter:

“As each has received a gift, use it to serve one another, as good stewards of God’s varied grace...” (1 Peter 4:10).

They would say that if we received anything from God, then we must give.

Third, Paul speaks of a *plan of giving* (“as he may prosper”). A plan? Yes, he insists that giving not be done randomly but by design. In 2 Corinthians 8:3, he praises those who give *“according to their means.”* Why? He wants their giving be both proportional and predictable. Those who receive much are called to give much. They are called to build into their lives a habit of regular giving. This way, in his day, when he visits them he will not have to nag them with emotional appeals. That’s not bad counsel for us either!

“HOW MUCH SHOULD I GIVE?”

MALACHI 3:6–12

The *Book of Malachi* is about stewardship. It was delivered to God’s beloved people (1:2) who had been disobedient in their behavior and negligent in their worship. The prophet Malachi calls them back to God. He challenges them to renew their worship (chapter 1) and renovate behavior (chapter 2). He also insists that they change the way they handle their money and possessions.

Interestingly, Malachi motivates his listeners by emphasizing the character of God. His followers live in a world that changes and is unreliable. However, they serve a God who never changes. Following him, he writes, is not like shooting at a moving target. He is reliable and trustworthy. He has created all things and owns all things. Faithfulness to Him therefore, includes honoring this ownership. That is done through giving of their tithes.

What is the tithe?

Tithe literally means “a tenth” or a “tenth part.” The concept was familiar to people throughout the Middle East. Normally, it referred to a 10% tax levied upon subjects under protection of a king. Evidence of it has been found in ancient Babylon and Egypt.

In the Old Testament God mandated three basic tithes. The first funded the tabernacle, the second was edible and consumed by worshippers in worship and the third was given to the poor. As a practice, giving of tithes began with Abraham (Genesis 14), continued with Jacob (Genesis 28), was confirmed by

Moses (Numbers 18) and seen again in the days of Hezekiah (2 Chronicles 31) and Nehemiah (10:38). Here, Malachi says that neglecting the tithe was considered to be robbing God (8-9). So important was the tithe from God's perspective one might say that our giving doesn't really start until after God has received the first tenth.

Some might ask, "Isn't the tithe just an Old Testament idea? Aren't we a New Testament Church?" In the Bible we discover that some things change from the Old Testament to the New Testament. The Westminster Confession of Faith reminds us that the "covenant of grace" is *administered* differently in the Old Testament than the New Testament. However, Paul is clear to Timothy in 2 Timothy 3:14-17:

"But as for you, continue in what you have learned and have firmly believed, knowing from whom you learned it and how from childhood you have been acquainted with the sacred writings, which are able to make you wise for salvation through faith in Christ Jesus. All Scripture is breathed out by God and profitable for teaching, for reproof, for correction, and for training in righteousness, that the man of God may be competent, equipped for every good work."

For Paul "all Scripture" was the Old Testament. From verses like this we infer that what is taught by God in the Old Testament is applicable in the New Testament unless New Testament statements or doctrine abrogate it. For example, according to the Book of Hebrews ceremonial laws in the Old Testament (sacrificing animals, washing for ritual cleanness) have been fulfilled in Christ and do not need to be practiced. Likewise, national laws relating to Israel as a nation (stoning idolaters, leaving edges of a field un-harvested for poor) don't carry authority for Gentiles (like us) living among the nations. On the other hand, commandments like those found in the Ten

Commandments (or moral law) continue to convict of sin and drives us to Christ. Jesus emphasizes in Matthew 5:21-22:

“You have heard that it was said to those of old, ‘You shall not murder’ But I say to you that everyone who is angry with his brother will be liable to judgment....”

Here, Jesus is not replacing the one of the Ten Commandments, He is explaining its full implications that have always been true. So with the principle of the tithe. It transcends the whole Old Testament and is commended by Jesus in the New Testament. He challenges the religious leaders in Luke 11:42:

“Woe to you Pharisees! For you tithe mint and rue and every herb, and neglect justice and the love of God. These you ought to have done, without neglecting the others.”

The tithe is foundational for every believer’s giving. It belongs to God and should be the starting point to more generous giving. Jesus told a rich ruler (Luke 18:22) to sell all his possessions and give to the poor to “have treasure in heaven.” After hearing Jesus teach (Luke 19), Zacchaeus gave 50% of his possessions to those he taxed. Randy Alcorn asks: “God, do You really expect less of me – who has your Holy Spirit within and lives in the wealthiest society in human history – than you demanded of the poorest Israelite?” (*The Treasure Principle*, 61)

In the end, the beauty of the tithe is that it is *equitable* (He who has little, gives little. He who has more gives more), it is *regular*, and it is a *blessing*. Jesus promises in Luke 6:38:

“Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you.”

“HOW DO I KEEP ON GIVING?”

2 CORINTHIANS 9:6–12

The most biblically compelling reason to give often is not properly emphasized in the church. Sometimes churches encourage giving by focusing on the need of the recipient. (“The more you give, the more people will hear the gospel.”) Sometimes they focus on the benefits to the giver. (“The more you give, the more you will be blessed.”) Actually, both approaches have biblical merit. However, a third approach takes the best of these and focuses in the right place – the Source of our gifts.

In verse six, Paul starts logically with the principle of sowing and reaping which applies in our giving, our behavior (Proverbs 11:18, Galatians 6:7) and even in our financial wages (1 Corinthians 9:10-11). Here, however, Paul does not focus only on the human side of sowing and reaping. He seeks to amaze us by the character of our heavenly Father.

First, he speaks about *God’s pleasure* (9:7). Paul reminds us that God loves a cheerful giver. Imagine! God finds pleasure in the generosity of His children. Just as we are happy to see our own children share, so God loves to see us share. That’s when we show ourselves to be most like Him.

Second, he speaks about *God’s power* (9:8). Our gifts are insignificant when we compare them to God’s abundance. Yet, He is able to take the limited resources of his people and make all grace abound in us. Ultimately, He causes us to abound in every good work. This means that God can cause the impact of our gifts to reach far beyond what we can imagine. Such is

the case with the boy in John 6:9 whose meager gifts to Jesus of loaves and fish were multiplied over and over and fed a large crowd.

Third, he speaks of God's provision (9:10–11). Generous giving makes us rich, but not necessarily in terms of material wealth. It is far grander than that. As we give, God often delights to multiply our resources so that we can be increasingly generous. That generosity blesses others. It also leads us to lasting wealth defined in terms of rich fellowship in the church, increasing righteousness in our lives with victory over sin, and ultimate confidence in the world that we are destined for the glories of heaven.

In the end our generosity is not about us. Rather, it overflows into “*many thanksgivings to God*” (9:12). His glory and his pleasure are the ultimate motives that compel us to continue to give as regularly and as generously as possible.



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