

TITHING



What does the Bible say about tithing?
A presentation for the church

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Words implying the masculine gender includes the feminine and vice versa.



Foreword

Most pastors are likely to agree with me: it is difficult to talk about money. We do not want to be counted among the Prosperity Teachers, nor do we want to make money a central theme of the Gospel. The Bible neither promises all believers financial riches, nor is it a primary focus of the Word. Our passion and purpose is fulfilling the commission of Jesus Christ, and loving people. Leading people into the fullness of God, experiencing how people encounter the glory and power of Jesus to receive a transformed life is what moves us!

So let us turn to Jesus to see how he speaks about the topic of finances; with greater power and authority. If Jesus does that, then we too, without misgivings or reticence, may speak openly on the topic – finances in general and tithing specifically. When we learn to think as God does, we will be greatly blessed and be a blessing to others!

The following pages, will consider some biblical thoughts on the topic of finances, including the subject of tithing, and how it is significant for the believer. May this lead us to the freedom of heart to do that what God wants us to do, and thereby be lead into a deeper measure of blessing.

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A brief history of money

We know from history, that in earlier times, money was not the means of payment, but that it was customary for goods, in particular, natural products to be used as barter. This was valid for the time, when money and currencies were not yet established and in use. The thought of exchange, to give something in order to get something, is firmly established quite early in the Bible. For instance, God Himself exchanged the life of an animal to clothe Adam and Eve (Genesis 3:21). Even during the time of the reign of the Kings, many financial transactions were processed by means of material payments. King Solomon for example, paid King Hiram for his delivery of cedar logs and labourers, by means of entire towns (1. Kings 5 and 9). With regard to everyday dealings in earlier times even shells, arrow heads and especially salt were in use as means of exchange, respectively as means of payment.

The first form of money, simple gold nuggets, were used by the Lydians in the 7th century B.C. This made life easy and made decentralised, divisional economic processes possible. The Romans established a real coin system in the 3rd century B.C. The equivalent of the coin was backed by its material value. Because of this, the coins were derived of bronze, silver and gold. Whoever needed a new pair of shoes, no longer had to laboriously haggle with the shoemaker over which article was desired as the means of exchange, but the coin could be used as the universal method of payment. The subsequent introduction of paper money was nothing more than »a promise to pay« that was coupled to the previous centrally lodged real value. The English pound reflects until today the following sentence: *»I promise to pay the bearer on demand the sum of one pound.«*



Handling of money

Nowhere in the Bible are we cautioned about money or goods in themselves. These things are there to serve people, to make living possible, and to allow for a certain degree of enjoyment. This thought was anchored in creation, as well as in the covenant with Noah and all the following generations of man. God said it in this way in Genesis 1:29: Then God said, *»I give you every seed-bearing plant on the face of the whole earth and every tree that has fruit with seed in it. They will be yours for food«*. And in his covenant with Noah, God said in Genesis 9:2b-3: *... and all the fish in the sea; they are given into your hands. Everything that lives and moves about will be food for you. Just as I gave you the green plants, I now give you everything*. Later, even Paul wrote in 1. Timothy 6:17: *Command those who are rich in this present world not to be arrogant nor to put their hope in wealth, which is so uncertain, but to put their hope in God, who richly provides us with everything for our enjoyment*.

All these things form the basic thought that God has provided for the care of mankind. God has given us the basic prerequisites for life and food. Man, for his part is encouraged to use the earthly resources with an attitude of stewardship.

Wealth as such should not be valued as positive or negative as seen in the eyes of God: We read of wealthy men of God, like Abraham and Job, as well as poor men of God, who barely possessed anything or, based on the task given to them, even experienced times of poverty as did Jeremiah and John the Baptist. By this it is clear that in contrast to the well preserved Jewish view, neither wealth nor poverty are a sign of God's pleasure on a man. God takes pleasure in those who do His will (Luke 3:22).



Even in the Old Testament there was such a thing as the protection of one's possessions and the thought of asset protection. In the Ten Commandments, the constitution of values for the people of God, it was clearly forbidden to deprive another of their possessions: *You shall not steal* (Exodus 20:15), as it was forbidden to covet the possessions of another: *You shall not covet your neighbor's house. You shall not covet your neighbor's wife, or his male or female servant, his ox or donkey, or anything that belongs to your neighbor* (Exodus 20:17). In addition, part of the social system was to the concept of the Year of Jubilee. Leased land was to be returned to the original owner (Leviticus 25:10).

For Jesus himself, finances were a means to an end and never a goal in itself. Jesus himself paid his taxes, sent the disciples to shop and paid the temple tax and much more.



The danger of the love of money

The Bible warns us repeatedly about the danger of desiring riches and power. It is interesting to observe, that God's warning to the first people He created was exactly in this matter. In Genesis 2:16-17 we read: *And the Lord God commanded the man, You are free to eat from any tree in the garden; but you must not eat from the tree of the knowledge of good and evil, for when you eat from it you will certainly die.* God's intention was that man would enjoy what was accorded to him, and abstain from that which God had forbidden. Thereby, he would affirm his love and loyalty towards God. But man let desire get the better of him, transgressed God's commandment and in this way, fell to this very temptation (Genesis 3).

Man has not changed very much since then. He battles, as he did at the time, with a number of similar temptations. There are those that are primarily driven by anxieties. The interesting thing is that this can be the case with poor and rich alike. Man tries to overcome anxieties that relate to their existence, by building up financial reserves. But the problem of being anxious can never be resolved in this way, because »true sufficiency« can barely be defined in terms of numbers or values.

Then there are those who are jealous and envious. They find it grudgingly difficult to grant others or even themselves any good. They can hardly rejoice over the financial success of someone, who manages to acquire things or has more than they themselves have. They often suffer under the impression of being neglected or think that they fall short. Jealousy can in fact make one sick. We see this illustrated in the envy King Saul had of young David. His envy in regard to the way people favoured David, turned into great hate which in the end destroyed his credibility!



A third group are those who are miserly. What kind of people are they? The miserly person retains for himself, what the others need, even when he himself has no need of it. When he gives a gift, he often feels melancholic afterwards about his gesture. Very often a miserly person does not realise his close fisteness by himself, but rather considers his miserly behaviour as being frugal.

And finally we know the greedy, avaricious person. He can never get enough. He just has to collect as much as he can, and when possible more than all the others. A variation of this group are the spendthrifts, who live above their means or use their finances thoughtlessly. Even if one does not like to hear it: This person is strongly driven by the greed to have more. Many a proverb has arisen as a result of this, such as: »*Money rules the world*«, or »*To sell one's own grandmother*«. How many decisions in life are made, primarily out of a materialistic motive!

A description and the result of this kind of a disposition is found in the book of Ecclesiastes 5:10-14: *Whoever loves money never has enough; whoever loves wealth is never satisfied with their income. This too is meaningless. As goods increase, so do those who consume them. And what benefit are they to the owners except to feast their eyes on them? The sleep of a laborer is sweet, whether they eat little or much, but as for the rich, their abundance permits them no sleep. I have seen a grievous evil under the sun: wealth hoarded to the harm of its owners, or wealth lost through some misfortune, so that when they have children there is nothing left for them to inherit.*

One of the occurrences of our times today, is the evident meaninglessness and emptiness of drowning oneself in consumption. We go shopping to be stimulated, because we feel a lack of stimulation in our lives. We hardly have un-



satisfied basic needs, but rather unfulfilled and undefined wishes that we seek to fulfil with indiscriminate consumption. This is the reason why we often love things more than people. The fact that modest living can be something normal, is only understood by a few to be a sought after goal in life.

The end result of this development ironically lies in the impoverishment and slavery of man himself. Not any longer do the finances serve man, but man serves finances and can hardly enjoy the things of life in a relaxed manner. He becomes a slave to that which should be a blessing to him. Many have in this way, burdened their relationships, ruined or destabilised bonds of trust. One does not have to look into the Bible to recognize this power! Life writes such stories on a daily basis.



The Power of Redemption

Even though the truth is often unpleasant, it must be mentioned here. The basic error of the human heart lies in the love for the wrong thing. As a matter of nature, we love the wrong things! We undervalue or debase that which we should love. The correction needs to begin here.

What was it like with Adam and Eve? They loved self-realisation and the enticement of the new, more than they loved God. The greatest test in life, even today, is the question: Whom or what do we worship? Adam and Eve should have demonstrated their love and devotion to God by loving him more than that which was created by Him. They failed miserably – and unfortunately so did all humanity, along with them. We love what we should treat as second in rank, and disdain what we should worship.

The power of sin is so strong, that only divine intervention can set us free from this love for the wrong thing. This is that undeserved offer that God so graciously holds out to man. It is remarkable to see, how God, after the fall causes another creature to die, in order to provide for man and his nakedness! The story can easily be recognized as a foresighted principle for the sacrificial death of Jesus on the cross for humanity. Besides forgiveness, besides eternal life and divine adoption, the death of Jesus on the cross has brought us something central: redemption from the power of sin. The goal of redemption is to return the freedom to humanity to be able to reign over sin, so that man can serve God and his neighbour (Galatians 5:1).

By this, we see clearly in a new way, why the Bible calls it »conversion«, a radical turnabout. Conversion is the deliberate, repentant, decisive renunciation of wrongly directed love. And on the other hand to love God and his Son Jesus



Christ whom he sent, above everything else and to follow him sincerely, as it says so beautifully in Mathew 22:37: *Love the Lord your God with all your heart and with all your soul and with all your mind.*

Unfortunately, we must say, so many people turn around only half heartedly. They gladly accept forgiveness and reconciliation. But a genuine conversion leads to hating sin – yes, ones own sin – and in deep consternation, to cast ones self totally at the mercy of God. From this results the firm and deeply convincing determination to live differently than before – with new goals and values, subject to God’s rule and authority.

It is only by such an experience and in this disposition that the person acquires the basis for a blessed, responsible and relaxed manner of dealing with material things, because he now knows he is loved and provided for by God.



The Result of Redemption

The person who learns to listen to God, and who with the help of the Holy Spirit, appropriates the values and norms of the Bible. He will make it his own and discover the fruit of redemption in him. He finds himself again in a newly won freedom. He is no longer a slave to money in the sense of greed or anxiety. But he becomes a God-fearing administrator of what has been entrusted to him. Paul says it in this way: When the Holy Spirit reigns in our life, he will cause fruit of a different kind to grow (Galatians 5:22). Man must learn to place his heart under the effective working of the Holy Spirit, on a daily basis. He who thinks he does not need to do this, will never be able to develop the fruit of God in his life. Paul presents this very clearly in verse 24: *Those who belong to Christ Jesus have crucified the flesh with its passions and desires.* It is this disposition that leads to freedom. Paul clarifies in the next sentence that this also concerns the area of finances: *Since we are living by the Spirit, let us follow the Spirit's leading in **every part** of our lives.*

What are the »felt« effects of it? How does this freedom express itself? What are the results we should expect from this kind of a mind set?

We become free from the power of money.

This means that we become honest and sincere in dealing with finances and free from the power that lies behind it. We do not walk around any longer with dominating worries concerning our life. We will sense no need to forcefully acquire things, not even our inheritance. We will have no need to engage in concealed activities. We will declare our income openly and honestly in our tax return, confess fraud and put things in order. In this way we will bring emotional healing to those we have disadvantaged or unjustly treated.



This is beautifully illustrated in the story of Zacchaeus. The first reaction after his conversion was: *But Zacchaeus stood up and said to the Lord, Look, Lord! Here and now I give half of my possessions to the poor, and if I have cheated anybody out of anything, I will pay back four times the amount* (Luke 19:8)!

We become free of envy and greed.

We find a touching description of this state in the first church in Jerusalem. We read the following in the Book of Acts 2:44-45 about this church: *All the believers were together and had everything in common. They sold property and possessions to give to anyone who had need.* What was the root of this conduct? The love of God was at work in their hearts! Love is so often misunderstood as a feeling. Here we see that God's rule and love had its effects in daily life. A life free from envy and greed!

We become generous.

The liberating power of the Holy Spirit is seen again later in the first church. The believers in Jerusalem received the call to be generous. Let us read attentively to see how that expressed itself. Luke tells us in Acts 4:34-37, *that there were no needy persons among them. For from time to time those who owned land or houses sold them, brought the money from the sales and put it at the apostles' feet, and it was distributed to anyone who had need. Joseph, a Levite from Cyprus, whom the apostles called Barnabas (which means »son of encouragement«), sold a field he owned and brought the money and put it at the apostles' feet.* From where did this conduct come? There is nothing to suggest compulsion, control or the like, but it was the practical expression of the experienced grace of God!



We become content with what we have.

The person who is no longer driven by worry, avarice, envy and stinginess can direct his focus with a thankful heart to what he already possesses! The secret of recognizing real needs (what do I really require?) and consciously to renounce things (we do not need every luxury item), was something that Paul had also discovered. He wrote to Timothy: *But godliness with contentment is great gain* (1. Timothy 6:6)! We are seldom born with this ability though. We need to develop it.

What about personal desires?

God loves to bless us and to do good things for us. This is God's nature. Once our motives, values and priorities are clarified, we can enjoy the things God gives us without a guilty conscience. Ecclesiastes 5:18 says: *Here is what I have seen: It is good and fitting for one to eat and drink, and to enjoy the good of all his labor in which he toils under the sun all the days of his life which God gives him; for it is his heritage.* Thus we may talk with God about our wishes and at the same time ask ourselves the following questions: Is it improving my life? Can I afford it? Do I have the time and the resources to use and enjoy it? Once a person I knew since childhood offered me a sailing yacht. For someone like me who loves to sail, this was initially a great joy and I was touched by the person's generosity. However, after praying and talking to my wife about it I realized that my priorities were currently with the church and my family. The maintenance of the boat, as well as finding a berth plus the annual launching and removing would simply have been too much for me – both timewise and financially. I thankfully declined the offer and felt relieved. On the other hand, I am amazed how often I was led by God in acquiring things, and how he



provided beyond the necessities of life.

A Self Test

Dear Christian, what does your heart look like? Do you ascertain in your heart financial worries, envy, greed and avarice or stinginess? Do you long for the redemptive work of Jesus to have a deeper effect in your life? Then not only does hope exist, but God has promised us his help. Please pray with me:

»Lord Jesus, I confess the emotions, longings and passions of my heart! I ask you to forgive me for all miserliness and envy, the greed and the worries! Holy Spirit, through Jesus I have been promised liberty from these things. Thus, I subject my heart to you. I desire to be crucified towards these things in Christ, and walk in your glorious freedom! If I have withheld something from someone, I want to make up for it as much as I am able! Guide the desires and longings of my heart. I thank you for everything I have, and above everything, thank you for Jesus! Thank you, for you are a good God and a marvellous provider! Amen.«



Stewardship

Now that the question of the attitude of our hearts has been cleared, we may turn to the question of how we should handle our finances and generally speaking our resources, such as our abilities, time and opportunities. In this connection, there is a word that is repeatedly mentioned in the Bible. The word is »stewardship«. Today, this word has almost completely disappeared from our English vocabulary and has been replaced with the word »management«. As the latter word has an inherent meaning – positively as well as negatively – we shall work with the old word »stewardship« and consider the Biblical significance of it.

The Greek word *oikonomia* signifies the management or stewardship of the possession of another person. In the Gospels, particularly in Mathew 25 – and in a similar way, in Luke 19 – we find the parable of the three servants, who in accordance with their abilities or talents, were entrusted with a specific amount of money. It was their duty, to use this sum in the sense of their master's expectation and multiply the value of it. All three of them, had to give a final account of what they had done with the money. Attention was given to the comparable faithfulness in each case. In this parable, Jesus made it clear, that faithfulness lies in serving God with the resources he has accorded to us, even as Jesus has not yet returned. The person who serves God in such a way, will be rewarded, while the one who does not serve God with what has been accorded to him, will suffer eternal harm.

Paul, on his part, uses this concept for the responsibility given to him for preaching of the Gospel, and for the implementation of the divine plan in relation to the church. At the core of the matter, biblical stewardship is to be seen,



working wholeheartedly for the fulfilment of God's plan for humanity. That is the stewardship of the Gospel. This is a great privilege und goes far beyond the financial aspect.

God's perspective is based on certain fundamental aspects that are not immediately apparent to us. Thus a person is never the owner of a thing. Everything belongs to God. This is something that God has himself stated in Psalm 50:12 and in many other Bible passages: *For the world is mine, and the fulness thereof.* He who hears this for the first time, will undoubtedly, experience a brief shock. However, the logic behind this statement becomes clear, when we consider life. Does man possess anything that has not been given him? Or expressed differently: Is there any acquisition on earth that man has himself created? With all things, man is dependant on foreign resources – whether it is a self-built house or his wages. Everything has been given to him. Therefore, in the end everything belongs to God.

When everything belongs to God, we become possessors of only one thing. And as possessors, we are accountable to the owner. When I am in possession of a rented apartment, this does not release me from my responsibility towards the owner or towards the property manager he has put in charge. What at first sounds a bit abstract, now takes on form. I am accountable towards God for the way I have administered my entire possessions in life. Have you asked God at any time, how you should handle or administer what has been entrusted to you? The quotation of a father once touched me deeply. He said: *»God has given me children as a father. But I have never asked him how, according to his expectations, I should rear my children.«*

A good steward according to the Bible can be identified by the following characteristics. **Faithfulness.** This means to



be trustworthy and reliable. But it also means, to ensure that my resources are put to optimal use. This signifies a **readiness to learn**. Fortunately, we have been called to discipleship – and not to expertness. A disciple is a learner, a pupil. He does not stop in his development, but he is ready to learn – last but not least even from the mistakes he makes. And a good steward understands himself to be a **servant of God**. He wishes to work for God and to employ himself in the things of God.

And finally, stewardship means to make the best of the entrusted item in accordance with the purposes of the owner. This involves values such as thriftiness on the one hand, but also biblical generosity. It is a matter of viewing finances as an investment in eternal values!



The unique story of the unfaithful servant

In Luke 16:1-8 Jesus narrates a story that many Christians wonder about. It is astounding to hear Jesus say the following:

Jesus told his disciples: *»There was a rich man whose manager was accused of wasting his possessions. So he called him in and asked him, »What is this I hear about you? Give an account of your management, because you cannot be manager any longer.« The manager said to himself, »What shall I do now? My master is taking away my job. I'm not strong enough to dig, and I'm ashamed to beg – I know what I'll do so that, when I lose my job here, people will welcome me into their houses.« So he called in each one of his master's debtors. He asked the first, »How much do you owe my master?« »Nine hundred gallons of olive oil«, he replied. The manager told him, »Take your bill, sit down quickly, and make it four hundred and fifty.« Then he asked the second, »And how much do you owe?« »A thousand bushels of wheat«, he replied. He told him, »Take your bill and make it eight hundred.« The master commended the dishonest manager because he had acted shrewdly. For the people of this world are more shrewd in dealing with their own kind than are the people of the light.«*

At first glance, one would think that Jesus commends dishonesty. That it is not so, Jesus himself confirms in the verses that follow, where he speaks of faithfulness in the small things. What is Jesus conveying to us? Jesus mentions a word twice: Shrewd! What then is this shrewdness that the followers of Jesus should have? Jesus explains it in verse 9: *I tell you, use worldly wealth to gain friends for yourselves, so that when it is gone, you will be welcomed into eternal dwellings.*

Jesus showed his followers that they should use their wealth for the matters of God's Kingdom. Like the shrewd manager,



Christians should learn to think ahead! The application of their finances in the area of doing good to others has eternal consequences. So often we think only of today and the immediate future and thereby omit preparing ourselves for future and the time of reckoning with God. Consequently not living the corresponding life of a generous giver!



The Finale

The Bible teaches us to examine our lives from the perspective of the end. We are repeatedly pointed to the Judgement of Christ in connection with this. The reward promised us by God shall be a motivation for Christians not to hang their heart on earthly, but eternal things.

And so we see Peter ask the following question on behalf of the other disciples in Mark 10:28: *Then Peter spoke up, We have left everything to follow you!* His statement was in fact a question. He wanted to know what the benefit of this would finally be. Peter had expressly put his occupation as a fisherman on the shelf, in order to follow the summons of Jesus. To this Jesus replied: *no one who has left home or brothers or sisters or mother or father or children or fields for me and the gospel will fail to receive a hundred times as much in this present age: homes, brothers, sisters, mothers, children and fields – along with persecutions – and in the age to come eternal life*

Jesus makes three things clear: Firstly, God will recompense – a hundred fold. God does things in style. He who relinquishes things for God's sake, will receive in return manifold. Secondly, Jesus says that we will already experience a part of the return here on earth – on the one hand in a material way, but also by receiving a new family. And finally there is a return component, similar to a retirement fund. This will be paid out when the person appears before God. Seen from this perspective, the guiding words of Jesus acquire new impetus: *Do not store up for yourselves treasures on earth* (Mathew 6:19). This is definitely not a statement against every form of wealth – but Jesus speaks against the hoarding of possessions. We need to watch out! What really counts is whether we are rich with God. The quintessential points such as giving, fasting and praying were already



mentioned by Jesus previously (Mathew 6:1-18). These are the things that bring us true returns.

Paul has another go in 1. Timothy 6:18-19: *Command them to do good, to be rich in good deeds, and to be generous and willing to share. In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life.*

Eternity cannot be purchased. It is a gift to us through Jesus Christ. But the reward we receive in heaven will be merited differently – according to what, for example, we have done with our finances.



What does the Bible say about tithing?

This topic should in principle be approached without fear and reservation. We have a good and giving God who has the best in mind for us. When we talk about tithing, we should do so in the context of God's immense love for man. The sincere believer, who is concerned with this topic, should therefore do so being embedded in his or her personal relationship with God.

Why did I say this first? In spiritual matters there is always the danger that one begins to defend the form, rather than focusing on its contents. Here are a few examples. Yes, a Christian should pray! But when prayer is regarded as an exercise or a fulfilment of one's duty, one remains a captive to its form, instead of perceiving prayer as the natural cultivation of the most important relationship. Or: yes, a Christian should commit to belonging to a church. But when membership in a church becomes the goal, instead of the understanding that we are called to mutual love and commitment towards one another, and to encourage one another in our Christian life, a ritual can be the result of what is a well intended form.

This can also be the case in regard to tithing. We want to consider it from the perspective of the immense love of God to us personally; from a conviction of trust in the well thought out plans of God and in the certainty of having a God with whom miracles are a »natural« occurrence.



Tithing – a bond of blessing from God, with man

The Word of God speaks of tithing as a divinely instated financial principle with wonderful promises. Even God has bound himself concerning the tithe, to his word of honour to bless and provide. Not to give of the tithe, so says the prophet explicitly, would imply cheating, stealing from Him, and to deprive Him of the possibility, to bless our life. This is what we read in Malachi 3:8-12: *»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. I will prevent pests from devouring your crops, and the vines in your fields will not drop their fruit before it is ripe«, says the Lord Almighty. »Then all the nations will call you blessed, for yours will be a delightful land«, says the Lord Almighty.*

Immediately after the warning, the prophet reveals the heart of God. The matter is not so much a warning, as a deep desire of God to bless his people. Without the giving of the tithe, we deprive God of the rightful possibility to reveal his great measure of blessing towards his people, to every single one. This pains God, as we see in this statement, as a Father who is denied giving good gifts to his children, because they do not fulfil their duties.

An application of the above verse from Malachi could look as follows, for our personal life as well as for universal training:



- The **tithe belongs to God**. It is not part of the finances at our free disposal.
- The entire tithe belongs **in the church**. Missionary activities, the preaching of the Word of God and social duties are thus carried out through the local church. The finances should be entrusted to the leaders of the church for further administration (Acts 4:37).
- We should **test God**, in order to experience him. There is no other Bible passage, that invites man – whether a believer or not – to challenge the working of God in such a tangible manner. God says: Test me! Try me out! Live the Principle – and God’s reaction will not fail to appear!
- By our giving of the tithe, we give God the possibility to pour out **countless blessings** over our lives.
- The tithe further ensures that the house of God can provide **spiritual food**. A giving church will also be a richly nourished church from the perspective of the Word.
- Giving the tithe also releases **God’s protection**. This should not be understood as a comprehensive insurance policy, but God promises to keep away the »pests«, a type of locust. This is a comparison of everything that seeks to rob us of our possessions.
- A church where tithes are given is an **attractive church**. Through its financial power as well as the blessing of God in it, a church can do much more and will experience favour outwardly.

When a believer, who loves God, considers the above statements, would he not want to apply and discover this spiritual principal in his own life? Yes, it is necessary to speak and teach about tithing – not primarily for financial reasons



– but with the desire that God would bless the believers and the church even more!



Tithing – part of the New Covenant

Repeatedly, I notice with surprise that some believers know the Bible less than assumed. That the tithe is part of the Old Testament and the Law they think it has no significance for the believer any longer under the New Testament. But, is that really so? I wish to name two biblical reasons for the timeless significance of tithing on earth:

First of all, it is an error to separate the Old and New Testaments so grossly. Also the Old Testament is the Word of God. The writings of the Old Testament were never nullified by the writings of the New Testament! In the New Testament, we have over 220 precisely recorded Old Testament quotations and over 600 references to it. God is a God of continuity. Jesus himself built his teachings on the statements of the Old Testament. The God of the Old Testament is the God of the New Testament. Paul said in 2. Timothy 3:16: *All Scripture is God-breathed and is useful for teaching, rebuking, correcting and training in righteousness.* And Jesus warned us by saying in Matthew 5:19 *Therefore anyone who sets aside one of the least of these commands and teaches others accordingly will be called least in the kingdom of heaven, but whoever practices and teaches these commands will be called great in the kingdom of heaven.*

What has then changed? What is valid for today and what not? The Law of Ceremonies of the Old Testament has been replaced through the New Covenant in Jesus Christ. It is no longer of significance for the believer today, but foreshadows the New Covenant in Jesus. This means for us that the external sacrifices, construction regulations, regulations for feasts and cleansings have been replaced through the atoning death of Jesus. But many other things, in particular the Ten Commandments and tithing, remain firm and have



even experienced greater depth.

Yes, the New Testament speaks clearly about tithing as a principle of grace and blessing. Jesus taught about it, as is written in the Gospels of Mathew and Luke, and directed his clear words against the Pharisees, who rode upon isolated verses of the Old Testament, without paying attention to the deeper summons that incorporated the heart of man. *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 the law – justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former* (Mathew 23:23). What is Jesus saying here? Jesus' »woe to you« directed at the Scribes does not refer to their tithing, but to the neglect of more important matters in their life of faith. If Jesus wished to set aside tithing, he could have credibly done that here. But he affirms them in their tithing and points out to them, that with the same dedication, they should attend to matters of justice, mercy and faith. Jesus in fact emphasises the fact that they should be giving their tithe. Hence, omitting to tithe would stand diametrically opposed to the statement of Jesus.

The call to tithe and to give our gifts to the Lord is therefore not »a falling away from grace to be under the law« but a solidly anchored, timeless principle that Jesus clearly reaffirms.



Tithing – part of the life of faith

Whoever is uncertain as to whether tithing was only a matter of the Mosaic Law, is directed to the fact that tithing existed even before Moses. And therefore has nothing to do with the Law. The following passage from Genesis 14:17-20 refers to a time of about 500 years prior to the giving of the Law: *After Abram returned from defeating Kedorlaomer and the kings allied with him, the king of Sodom came out to meet him in the Valley of Shaveh (that is, the King's Valley). Then Melchizedek king of Salem brought out bread and wine. He was priest of God Most High, and he blessed Abram, saying, »Blessed be Abram by God Most High, Creator of heaven and earth. And praise be to God Most High, who delivered your enemies into your hand.« Then Abram gave him a tenth of everything.*

Why did Abraham do this? Abraham recognized a representative of God in Melchizedek. He knew it was appropriate and right, to give him therefore a tenth. Why? We do not know all the reasons for it. The central theme is the fact that Abraham was an outstanding man of faith. Giving a tenth was obviously for him a clear part of his life of faith. And let us be reminded: faith for Abraham was never only a matter of the heart, but of the heart and deed.

Faith according to Hebrews 11:1 is seeing the invisible, a dimension, that surpasses the natural: *Now faith is confidence in what we hope for and assurance about what we do not see. Only in this way are we able to understand the promise of Jesus that it is more blessed to give than to receive. It is only in this way that we can appropriate the promise in Luke 6:38 with joy: 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. The person who accepts these promises and believes them, will experience God in a wonderful way! It is a promise to us from the highest level!

Personally, I have discovered that tithing and the impulses of the Holy Spirit are part of a healthy development in faith, over and above the gift and offering that is made. I have experienced again and again that giving is like a vaccination against worries, miserliness and greed. It is like a training for the heart to remain free from the love of money. This training is not always easy, but it definitely helps me in deepening and firmly establishing my trust in God!

How many testimonies we have of people who, after the fact, report of how wonderfully God has provided for them! Here I am reminded of my very own grandparents from my mother's side, who had to get through life with little, but they always supported the church and the Kingdom of God faithfully and with the readiness to sacrifice. God took care of them – and at the end of their lives they were well off, something that would not have made sense if humanly calculated! Tithing is not a matter of calculation, but of faith and of experiencing God!



Tithing in practise

The person who is convinced in his heart to tithe, should not consider the matter an exercise for his accounting capabilities, but as a part of his walk of faith, as devotion to Jesus and as a part of his worship of God. This is the correct basis. An attitude of »Oh well, if this be the case, I'll do it« will not produce the result of a blessing that God speaks of. The following is meant to provide a few practical tips in regard to tithing. They should be understood as simple steps and at the same time, provide answers to questions that recurrently arise with regard to tithing.

1. Begin with prayer.

Submit your whole life to the Lord and consecrate to him all areas of your life anew. It can be expressed in this way, that out of love, and as a result of the grace you have experienced, you wish to follow him without compromise and grow in your love towards Jesus.

2. Allow God to replace all possible fear, worries and negative attitudes with faith.

Some of this has already been discussed in the first part of this book. Bring these to the Lord! Do not be ashamed to speak openly with God about it. Tell him, that you need his help, that it is a test of trusting him, and that it may not be easy for you. You could also say to him, that you wish to become free from everything that hinders you, from living in his perfect plan, and that you wish to experience him anew! Tithing is a matter of faith and your relationship to God. What does God promise us? He promises to enable you to give, *And God is able to bless you abundantly, so that in all things at all times, having all that you need, you will abound in every good work* (2 Corinthians 9:8). *They share freely and*



give generously to those in need. Their good deeds will be remembered forever (Psalm 112:9a).

3. Develop the joy of giving.

The Bible mentions that there is a gift of giving. Here I am reminded of a somewhat older woman. She deliberately moved to a smaller apartment where the rent was lower. She did that so that she could give more. This touched me and without doubt God deeply too. One sensed in her, this the gift of giving. Not everyone possesses this gift. But everyone is called to give with joy and in faith. This is what we read in 2. Corinthians 9:7: *Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.* Be reminded of the reward from God and also his promise to us: *Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness (2. Corinthians 9:10).* Thus, giving becomes a joyful matter! It does not indicate losing something, but rather giving God the possibility to bless you.

4. Consider, how much your tithe is.

The tithe is 10% of all our income. We do not need to go so far as the Pharisees who tithed the »dill from their garden patch«. Our salary, special gifts, our bonus and even an inheritance should be tithed. The tenth should be the first on the list of expenses in our budget, because it does not belong to us. People with a regular monthly income can calculate this easily. For married couples, giving of the tithe should be a common decision. When one spouse does not stand in faith, an agreement and delineation needs to be reached at home. In the case of commonly administered



finances I would not recommend secretly putting funds aside. A solution to this would be to take the tithe from the portion belonging to one personally. For someone who is self-employed it is a little more complicated. Under certain circumstances he can only calculate his tithe after the closing of the annual accounts. Whoever has the possibility of attending a finance seminar or a budget counselling session, should take advantage of this assistance. A possible directive during working life could be this: Give your tithe, save a further 10 % and live from 80% or less.

5. Use the possibility of a standing order at the bank or post office.

Many people, who have a regular income, find it helpful when they do not have to additionally withdraw cash every month and hence use the simplicity of a standing order. In some cases it is possible to receive a donation confirmation from the accountant of the church and thereby be able to deduct the entire amount or a percentage of it from the taxes. By variations in the income, the standing order can simply be modified.

6. Do not remain standing at the position of tithing.

Everyone who has recognized the blessing of tithing will develop a joy of giving over and beyond this point. We call these gifts and offerings. The Holy Spirit can and will speak to our hearts to set special signs, and so bless the church and its mission beyond the tithe. It's good to have an open ear for him and follow him. In doing so, our personal relationship with God and our ability to hear from him often grows and we experience the joy of doing things in secret, which releases a tremendous blessing – in our own life and in the life of others!



7. Do not give up.

Because tithing is always a matter of faith, we will experience challenges. There will be moments when we are being tempted. Oftentimes people have shared such thoughts. One experiences a disappointment in the church and no longer desires to contribute. The washing machine unexpectedly breaks down and one does not yet know how the repair is to be paid for and therefore wishes to cancel the giving of the tithe. Or the thought arises, »The church definitely has sufficient funds, they are not dependant on the little I give.« The list can be extended at will. We know, that the enemy works through negative arguments. Do not give him any room! Stay firm and place your hope in God. At the end of it all, you do not give to an institution, but to God himself. The one, who handles the matter wrongly, only deceives himself.

8. Keep in sight the results of your giving.

Actually, this is something that really motivates me! Paul reminds the believers in their aid action/collection for Jerusalem of the fact that their gift will be of help and overflow into praises unto the Lord: *This service that you perform is not only supplying the needs of the Lord's people but is also overflowing in many expressions of thanks to God. Because of the service by which you have proved yourselves, others 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* (2. Corinthians 9:12-13). Every time I think about how much need and grief is relieved through the church on site, but also through mission work abroad, and how many people have received blessing, salvation and healing through the ministry of the church, my heart rejoices! Giving transforms lives! Thus I would like



to encourage you, when your church makes a collection for something – give! Give from your heart! Give what you can! Consider the outcome!

Personally, I can look back over decades of practicing tithing. I never would have thought that God would reveal himself to be so gracious in financial and other matters. In retrospect I may say that every gift has been an investment. It has been worthwhile. When I think that my wife and I will have the opportunity for more years of tithing, then my heart is full of expectation of how the Lord will bless in the future!



Afterword

When someone has committed something to print there is always a certain tension. One never knows how the reader will respond to that which has been written. An immediate reaction is rare. But one cherishes the hope that it will provoke a positive reaction.

Personally I hope that the aforementioned thoughts will lead many to have a deepened relationship with God through Jesus Christ. Growing in a deeper, mature faith and trust in God and to experience him as provider is one of the most beautiful aspects of a personal relationship with God. Furthermore, my hope is that many will be encouraged to give their tithe and beyond it to the Lord with even more conviction and joy. It is my prayer that assets that are still blocked will be released for the development of the Kingdom of God – for this is a matter of eternity.

Finally, it is my deep desire, that every reader will repeatedly experience the provision of God inwardly as well as outwardly. From a pastoral heart I do hope that many people give God the opportunity to open the floodgates of heaven even more to them. God wants to bless! God is a good God, who loves his children like a good father – and more than that.

TITHING

What does the Bible say about tithing?

A presentation for the church



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