

SUNDAY ARTICLE

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Tithing Today

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Is the principle of tithing still in effect today?

Firstly, please allow me to define our terms. The word 'tithe' simply means "a tenth part" or "one tenth." The tithe is distinguished from an offering. A tithe is the tenth part or 10% of our income. An offering constitutes everything over and above the tithe.

Tithing involves returning to God the first fruits of one's prosperity – a requirement to give ten percent of our gross annual income or gain. If a shepherd's flock produced ten new lambs, one of those lambs was required to be offered to God. This was from the top. It was not given after other expenses are met or after other taxes have been paid. The tithe was given to God before all other transactions took place.

As a biblical principle tithing was in place long before the Law, throughout the Old Testament administration, and is nowhere rescinded in the New Testament. In saying this, I want to be quick to also say that our giving does not end with tithing. The New Testament Christian, in light of the grace found in Christ, and because of the overflow of a grateful heart of generosity, should actually seek to do more than tithe. Tithing is merely the starting point.

I would agree with Dr Ligon Duncan when he writes:

Many Christians argue about whether the tithe (10% of our income) is still the standard for our giving to the Church (disputants usually want to show that less than 10% is fine). Paul scuttles the whole debate in one verse. He says: "For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, so that you through His poverty might become rich" (2 Corinthians 8:9). Christ's self-giving is now the standard for our giving! We begin from the base of the tithe and aim for emulation of His self-sacrifice. Our giving is to be inspired and instructed by Christ's inexpressible gift. In light of such a challenge, who could possibly

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satisfy himself with asking 'how little a percentage is acceptable for me to give?' Do you try to get by with giving as little as possible to the Lord, or do you give in view of the Lord's costly sacrifice?

Here is how I approach the subject. Under the Law, God made definite and specific promises of blessing to the tither. In Malachi 3 we read:

⁶ For I the LORD do not change; therefore you, O children of Jacob, are not consumed. ⁷ From the days of your fathers you have turned aside from my statutes and have not kept them. Return to me, and I will return to you, says the LORD of hosts. But you say, 'How shall we return?' ⁸ Will man rob God? Yet you are robbing me. But you say, 'How have we robbed you?' In your tithes and contributions. ⁹ You are cursed with a curse, for you are robbing me, the whole nation of you. ¹⁰ Bring the full tithe into the storehouse, that there may be food in my house. And thereby put me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need. ¹¹ I will rebuke the devourer for you, so that it will not destroy the fruits of your soil, and your vine in the field shall not fail to bear, says the LORD of hosts. ¹² Then all nations will call you blessed, for you will be a land of delight, says the LORD of hosts.

If we ask the question, "Are these promises still in effect in our day?" I would say that the New Testament answers that question very emphatically. In 2 Corinthians 1:20 we read:

"For all the promises of God find their Yes in him. That is why it is through him that we utter our Amen to God for his glory."

No matter how much someone would seek to deny this, "all the promises of God" cannot ever mean "all the promises except the promises made to the tither in Malachi 3." Rather than ask, "Do I have to tithe?"

which can be the overflow of a stingy heart towards God, I think it is far better to ask the question, "Are the promises God made to the tither still in effect today?" The Bible's answer is clear – a resounding "yes!" not only to that question, but to every promise He has made.

Here is a lengthy quote from Dr R C Sproul:

Recently, I read an article that gave an astonishing statistic that I find difficult to believe is accurate. It declared that of all of the people in America who identify themselves as evangelical Christians, only four percent of them return a tithe to God. If that statistic is accurate, it means that ninety-six percent of professing evangelical Christians regularly, systematically, habitually, and impenitently rob God of what belongs to Him. It also means that ninety-six percent of us are for this reason exposing ourselves

to a divine curse upon our lives. Whether this percentage is accurate, one thing is certain — it is clear that the overwhelming majority of professing evangelical Christians do not tithe.

This immediately raises the question: "Why?" How is it possible that somebody who has given his life to Christ can withhold their financial gifts from Him? I have heard many excuses or explanations for this.

The most common is the assertion that the tithe is part of the Old Testament law that has passed away with the coming of the New Testament. This statement is made routinely in spite of the complete lack of New Testament evidence for it. Nowhere in the New Testament does it teach us that the principle of the tithe has been abrogated. The New Testament does teach us, however, that the new covenant is superior to the old covenant. It is a covenant that gives more blessings to us than the old covenant did. It is a covenant that with its manifold blessings imposes greater responsibilities than the Old Testament did. If anything, the structure of the new covenant requires a greater commitment to financial stewardship before God than that which was required in the old covenant. That is to say, the starting point of Christian giving is the tithe. The tithe is not an ideal that only a few people reach but rather should be the base minimum from which we progress.

A second argument that people give to avoid the tithe is that they "cannot afford it." What that statement really means is that they cannot pay their tithe and pay all the other expenses they have incurred. Again, in their minds the tithe is the last resort in the budget. Their giving to God is something that is at the bottom of their list of priorities. It's a weak argument before God to say, "Lord, I didn't tithe because I couldn't afford it" — especially when we consider that the poorest among us has a higher standard of living than ninety-nine percent of the people who have ever walked on the face of the earth.

There are many more excuses that people give to avoid this responsibility, yet the New Testament tells us: "Let the thief no longer steal" (Ephesians 2:28a). If we have been guilty of stealing from God in the past by withholding our tithe from Him, that behaviour must cease immediately and give way to a resolution to begin tithing at once, no matter what it costs.

It's an interesting phenomenon in the life of the church, that people who in 1960 gave a dollar to the offering plate every week, still give that same dollar today. Everything else in their living costs has been adjusted to inflation except their giving...

One of the sad realities of failure to tithe is that in so doing we not only are guilty of robbing God, but we

also rob ourselves of the joy of giving and of the blessings that follow from it. I have yet to meet a person who tithes who has expressed to me regret for being one who tithes. On the contrary, I hear from them not a sense of judgment towards those who don't give but rather a sense of compassion toward them. Frequently, I hear tithers saying, "People who don't tithe just don't know what they're missing." It is a cliché and a truism that you can't out-give God. That statement has become a cliché because it is so true. In the text in Malachi, we find something exceedingly rare coming from the lips of God. Here God challenges His people to put Him to a test: "Put me to the test, says the Lord of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need" (3:10). Have you put God to that test? Have you tried Him to see if He will not open heaven itself and empty His own treasuries upon you? We need to stop robbing Him and thus receive from Him the blessing that He promises.

The "storehouse" of Malachi chapter 3 referred to the physical Temple in Jerusalem. The peoples' tithe kept the Temple operating and allowed the Temple priests to function and be cared for financially. Clearly, the tithe was vital for the entire nation's worship of God. In our day, there is no legitimate Temple in Jerusalem that God requires Christians to give their tithe to. Under the New Testament dispensation, the local Church is the temple of the living God (2 Corinthians 6:16). It is God's dwelling place, the household of God, the pillar and buttress of the truth (1 Timothy 3:14, 15).

The principle of tithing has not changed but the location of God's "storehouse" has. Whereas in the Old Testament, the storehouse was the Jerusalem Temple, in our day, it is the local Church. In Old Testament times, freewill offerings were given both to the Temple and elsewhere, and this principle pertains to our own day also. Our tithe belongs to the local Church. Offerings can be given both to the local Church and elsewhere.

"God is able to make all grace abound to you, so that having all sufficiency in all things at all times, you may abound in every good work." (2 Corinthians 9:8)



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Their giving to God is something that is at the bottom of their list of priorities.

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