

The Practice of Tithing as the Minimum Standard of Christian Giving

by Randy Alcorn

*(Disclaimer: These are largely unedited sermon notes. I may sometimes refer to something I show on an overhead projector in the actual presentation. Apart from that you should be able to follow pretty well.) For more details, see chapter 12 of [*Money, Possessions & Eternity*](#).)*

Introduction: Relationship of Money and Possessions to the Spiritual Life

Fifteen percent of everything Jesus said related to money and possessions. Our Lord made more reference to money and possessions than to either prayer or faith. He spoke about money and possessions more than heaven and hell combined.

Why? Because the Scriptures make clear there is **a fundamental connection between a person's spiritual life and his attitudes and actions concerning money and possessions**. Often we divorce the two--Christ sees them as essentially related to one another.

Luke 19:1-10. Zaccheus, tax collector; tells Jesus he will pay back 4 times and give half to the poor. Jesus: "**Today salvation has come to this house.**" How does Jesus judge this fundamental change in Zaccheus' heart? By the fundamental change in his attitudes and actions concerning money and possessions. (Change didn't earn his salvation, but demonstrated it.)

Matthew 19:16-26. Rich young ruler, counterpart to Zaccheus. Jesus knows what's keeping him away from God is his attachment to his money and possessions--these are his God. So he says, "Give away to poor, come follow me and you'll have riches in heaven."

The man regretfully says "no." Jesus talks about how hard it is for a rich man to enter the kingdom of heaven. He knows this man is not saved; he has not changed. On what basis does he conclude this? **His attitude and actions concerning money and possessions have not changed.**

Acts 2:44-45 & Acts 4:32-35. These are two streamlined descriptions of the early church. They feature only its most essential spiritual core, including Bible teaching, fellowship, communion and prayer.

They devoted themselves to the apostles' teaching and to the fellowship, to the breaking of bread and to prayer. Everyone was filled with awe, and many wonders and miraculous signs were done by the apostles. All the believers were together and had everything in common. Selling their possessions and goods, they gave to anyone as he had need. Every day they continued to meet together in the temple courts. They broke bread in their homes and ate together with glad and sincere hearts, praising God and enjoying the favor of all the people. And the Lord added to their number daily those who were being saved. (Acts 2:42-47)

All the believers were one in heart and mind. No one claimed that any of his possessions was his own, but they shared everything they had. With great power the apostles continued to testify to the resurrection of the Lord Jesus, and much grace was upon them all. There were no needy persons among them. For from time to time those who owned lands or houses sold them, brought the money from the sales and put it at the apostles' feet, and it was distributed to anyone as he had need. (Acts 4:32-35)

Proof of change, Holy Spirit's work. Generous sharing and giving of money and possessions. People selling their possessions and giving to the needy. Liquidating assets for the good of others. **Only a profound work of God could account for the radical change** in attitude and actions concerning money and possessions. (Note church growth--the Lord added daily to their number those that were

being saved--powerful witness of money & possessions.)

Acts 19:18-20. Ephesian occultists. Came to faith in Christ. Luke's proof. They had magic books, books rare and extremely valuable. They burned their magic books which were worth 50,000 drachmas (days wage). At \$10 an hour this is 4 million dollars. At minimum wage it's over one and a half million dollars.

Two more counterparts:

Mark 12--poor widow. Gave up everything and put in the offering-Jesus used as an example. What demonstrated her devotion to God and trust in God, **what revealed her true spiritual condition was her attitude and actions concerning money and possessions.**

Luke 12--rich fool. He built his own kingdom--saved up everything for retirement. American dream. (Doesn't say he cheated; worked hard.) But he spent on self. God calls him a "fool." "Tonight your life is required of you"-an accounting of life before God. And the greatest indictment against him--the proof of his spiritual condition, was that he was rich toward himself, but not rich toward God. **What revealed his true spiritual condition was his attitude and actions concerning money and possessions.**

Foundational passage: (Developed in *Money, Possessions & Eternity* chapter 7.)

Matthew 6:19-25. Two treasuries, heaven and earth. "Where your treasure is, there will your heart be also." Whenever we put our money into something we develop vested interests in that thing. Ideally our treasures will go where our heart is--so if our heart is changed, it will change where we put our treasures. But it works the other way--**where we put our treasures our heart will follow.**

If your treasure is in house and lands and cars and boats and electronic equipment, where will your heart be? Tell me your checkbook and VISA statement and receipts for cash expenditures and I'll tell you where your heart is. Because your heart is wherever you put your treasures.

You want your heart to be in the things of God? Simple solution--put your treasures in the things of God. Develop vested interests in God's kingdom. You want to feel more a part of Good Shepherd Community Church? Then **be** more a part of it. Invest yourself in what this church is all about. That's how you gain vested interests in what's going on here. You want to have a heart for missions? Put your money in missions.

As a pastor many years ago I felt I didn't have a heart for missions. So I started giving more and more money to missions. And guess what? Jesus was right. (Surprise!) My heart followed my treasure. The same way a person gains a deep interest in IBM or Apple or General Motors by putting his money there, a person gains a deep interest in the kingdom of God by putting his money there.

Two treasuries, two perspectives, two masters. Choose yours.

Transition to tithing:

I'd like to focus now on the biblical foundation, the cornerstone of stewardship. It is not the whole superstructure of stewardship, far from it. It is not the ceiling of giving, but merely the floor of giving. But it is for many people the single most fundamental step in transforming your attitude and actions concerning money and possessions.

TITHING: THE TRAINING WHEELS OF GIVING

The Principle of Tithing

"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**." (Leviticus 27:30)

1. "Tithe"--The meaning of the word "tithe" is ten per cent. If someone makes \$2000 a month and puts \$50 in the offering box he hasn't tithed. If you make \$2000 a tithe is two hundred dollars. You cannot tithe 2% or 4% or 6% of your income **any more than you can "whitewash" a wall with red paint.**

Breakdown numbers: **Income/ Tithe**

2. "Everything." Doesn't mean "some things." Doesn't mean "most things." Means "everything."

When our kids were young, we taught them from the beginning that when grandpa gave them \$20 for Christmas, it didn't mean they had \$20 to spend, it meant they had \$18. The first \$2 belonged to God.

Win scholarship for 2000, \$200 belongs to God. "Everything" made them stop and think at every turn about God's hand, God's provision.

(I realize in business income has to be balanced against expense to do business; but the bottom line is, whatever the profit is to an individual or a family, before that money is used to pay anything else--taxes, retirement, insurance, anything--that money is tithed on.)

3. It **"belongs to the LORD."** It doesn't belong to me. It's not my money. It's not your money. It's God's money. (The 10% represents the 100%. Ultimately it's all God's. But in a very special sacred way, the 10% is God's. Untouchable.)

4. It is **"holy to the Lord."** "Holy" means "set apart." It is to be set apart and given to God, and used for no other purpose. (Don't intermingle. e.g. if someone owes money to Paul, says "give it to Paul"--do I put in my wallet? No. Why?)

Malachi 3:8-10:

"Will a man rob God? Yet you rob me. But you ask, 'How do we rob you?' In tithes and offerings. You are under a curse-the whole nation of you-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 you will not have room enough for it."

"You rob me." Stealing from God. "Thou shalt not steal." Taking what isn't yours and doing whatever you want with it.

Question: If someone steals from you, does that put a damper on your relationship with them?!

God has their attention. "How do we rob you?" Better listen to the answer.

In "tithes and offerings." The **mandatory** giving and the **voluntary** giving. Not only are they not doing the voluntary--they're holding back the mandatory.

"You're under a curse." God promises the blessings of obedience and curses for disobedience. Wisdom and Folly. Smart and Stupid.

Solution: Back to the basics.

God says "Bring the **whole** tithe into the storehouse"-don't hold back any of it. The obedient Israelite didn't ask whether he could give seven per cent instead of ten. He knew the answer. God couldn't have made it more clear.

Where does the tithe go? Into the "storehouse." This was something in Israel that you didn't decide for yourself. The whole tithe went into the temple, for the work of the Levites. Closest parallel today to the temple is the church, the closest parallel to the Levites is the elders of the church. (You see that in Acts 2 in Jerusalem, where it says the money was laid at the feet of the apostles, who then decided how to distribute it.)

Seems to me the tithe should go to where the center of God's program, which is the local church. Not to Focus on the Family, Prison Fellowship, Campus Crusade, Mission Boards, or Eternal Perspective Ministries. Now, the ideal is for the church to support those ministries. NT church is not a storehouse, has a world evangelism focus temple didn't have. It's more a clearing house than a storehouse. Acts--apostles pass on to the needy.

Lots of phony and unworthy parachurch ministries today. Church elders in a better position to evaluate than average person.

Freewill offerings can go anywhere. Beyond the 10% we're free to invest in eternity with freewill giving.

In Malachi 3 God says something striking: "**Test me in this and see** if I will not throw open the floodgates of heaven and pour out so much blessing. . . "

Rarely does God say "Test me." I don't think there's any other passage quite like this one. Like God longs for us to give him a chance. "Let me just show you. You can't outgive God." R.G. LeTurneau, "I just keep shoveling out and God just keeps shoveling back, but God's got a bigger shovel."

Note: the "whole" tithe. Malachi 3 doesn't suggest we bump up our basic giving from 2% to 6%. God doesn't call on us to start robbing him less, but to stop robbing him at all.

2 Corinthians 8 --Generous Giving

In the Old Testament there were tithes (mandatory) and freewill offerings (voluntary giving above and beyond the tithe). Exodus 36--freewill offering for the tabernacle. Moses commands the people to stop giving.

Freewill offering meant "give as you wish" or "give as you feel led." No one said "I feel led to tithe" or "I think I'll give my firstfruits this month." **No one asked, "would you like me to tithe, Lord?"** The answer had already been given in God's Word. No one asked whether they should be faithful to their spouse or be honest in their business or attend church or pray or read the Bible. You don't have to ask-God has already told you.

Now, everyone agrees there are still freewill offerings in the New Testament. But there is a debate about whether tithing is still a minimum mandatory standard. Some think there is no such thing as a minimum standard of giving any more.

Some say since we are under grace, and tithing was part of the law, it no longer applies to us and it is legalistic to use it as a standard. We should just do "grace giving," which means give only if you feel led.

Others say "you don't wait till you feel led to go to church and pray and read the Bible--God's word tells you to do these things. We don't offer sacrifices anymore but that's because the New Testament makes clear the sacrificial system has been fulfilled in Christ. Nowhere are we told the tithe as a minimum standard of giving no longer pertains.

Tithing was practiced before the law, by Abraham and Jacob (Gen. 14:20; 28:20-22) and is never specifically rescinded in the New Testament.

There is no question that Jesus tithed. He was raised in a devout Jewish home, meaning that his parents obeyed the Scriptures, tithed and taught him to tithe.

In Matthew 23:23 Jesus states that while they should have paid attention to more important things, the Pharisees were correct in being careful to tithe.

Matthew 23:23: "Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices-mint, dill and cummin. 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." (Matthew 23:23)

The truth is the New Testament portrays the norm of Christian giving as far beyond the tithe. It never suggests the "**floor**" set by the tithe was eliminated, but simply that the **ceiling** of Christian giving was far above it.

Jewish Christians dominated the formation and policies of the early church. Because tithing was so deeply embedded in the Jewish consciousness, the Jewish Christians naturally gave their tithes to the local church assembly. This almost became a moot point because they went so far beyond the tithe, as we see in the early chapters of Acts. But their going beyond it did not negate it. There is no indication the early church ever retreated from the concept that the tithe was the basic minimum to be given to the Lord.

Church Fathers on tithing

Irenaeus:

"The Jews were constrained to a regular payment of tithes; Christians, who have liberty, assign all their possessions to the Lord, bestowing freely not the lessor portions of their property, since they have the hope of greater things."

"not the lessor portions" is a direct indication that the tithe was considered a minimal standard in the early Christian community.

A few hundred years later the tithe was still a basic standard. **Augustine:**

"Tithes are required as a matter of debt, and he who has been unwilling to give them has been guilty of robbery. Whosoever, therefore, desires to secure a reward for himself . . . let him render tithes, and out of the nine parts let him seek to give alms."

Note the clear distinction between the mandatory tithe and the voluntary offering of giving alms. Alms were to be given-but above and beyond the basic tithe.

Jerome:

"If anyone shall not do this [pay tithes] he is convicted of defrauding and supplanting God."

Jerome, like Augustine, believed and taught that it's possible for New Testament Christians to "rob God" by withholding the tithe, just as it was for Old Testament believers.

For its first four hundred years the church considered the practice of tithing a vital minimum standard for giving.

If we cannot rob God, then Malachi 3 has no relevance to us. But I'm convinced we can rob God today, and the truth is many Christians in America are doing exactly that.

God doesn't need our money. The needy aren't helped, the unreached aren't reached with the gospel. But **we suffer, our families suffer**. Because we remove ourselves from the blessing of God. We place ourselves under his curse. Hypocrisy in saying "God bless us financially as we build this house, buy this entertainment system using money we've robbed from you."

Galatians 3:24 says "The law is a tutor to lead us toward Christ." The tithe is a way to get us started on the path of Christian giving. It is not the finish line of giving, but only the starting blocks.

Tithing is the training wheels of giving. Steady bicyclists no longer need training wheels, but wobbly bicyclists do. If they don't have training wheels they won't learn to ride. Likewise, most people who never learn to tithe never really learn to give. Why **average American Christian gives 2.5%.**

Obviously, we need those training wheels! If you believe in grace giving, don't you find it ironic that grace giving is producing one fourth the spiritual fruit of the law? **New Testament grace is not a license that frees us to clutch tighter to material wealth.** The bar has been raised. New Testament believers are called upon to be far **more** sacrificial and generous.

Tithing is a way of putting God first. In fact, another term for the tithe in Scripture is the "firstfruits." **Proverbs 3:9 says, "Honor the Lord with your wealth, with the first fruits of all your crops."**

It was a way of saying, "We give of our first and best to you, our Lord, because we recognize all good comes from you." Tithe required calculation-adding, subtracting, multiplying, dividing. Required assess God's benefits to us.

First meant as soon as it's harvested or as soon as payment is received it is to be given to the Lord. Not to be stored up, hid, hoarded or distributed elsewhere, but is to be given to the Lord's work.

The spiritual community's giving back to the Lord what was rightfully his was **a consistent thermometer of their faith and trust in him.** When they slid spiritually, they ceased to give as they should. And when they ceased to give as they should, they slid spiritually.

Without a guidepost, where do you start your giving? Why not start where God had his people start throughout the Old Testament? Why not start with the tithe? **Don't stop there**-grace giving, freewill giving is something exciting, really exhilarating.

Start now--**never put off obedience.** God has given you a challenge. If you fail to take it, you will suffer the curse. If you test him in this, if you decide to obey him and work without a safety net, in fact you will be stepping out over the biggest strongest safety net in the universe. The character of Almighty God. And you'll get started on a lifelong adventure of giving that you will never regret. Your giving will pull along your spirit, and your spirit will pull along your giving and you will experience the joy of Christ in ways you have never imagined.

