

Kerby Anderson provides a balanced, biblical perspective on how we should approach giving as Christians. One key point stressed from the book of 1st Corinthians is that God loves a cheerful giver and He honors those who give beyond their perceived ability. Read this article with an open heart asking God for His guidance on your giving habits.

The Controversy

In this article we are going to be talking about a biblical perspective on giving. In the past, we have discussed biblical principles concerning spending and focused primarily on the subject of [debt and credit](#).^{1} Here we will discuss such issues as the Old Testament tithe, New Testament giving, and related questions that often surface in the minds of Christians.

At the outset, we should acknowledge that there is some controversy surrounding a biblical perspective of giving. For example, if you ask if a Christian should tithe, you will get very different answers from various members in the body of Christ.

In fact, asking the question in some churches today is likely to start an argument. A few months ago, *The Wall Street Journal* ran an article entitled The Backlash Against Tithing.^{2} More recently CBS News ran a feature, To Tithe or Not To Tithe?^{3} Even the secular media is noticing how controversial tithing has become in some churches.

The idea that Christians should give ten percent of their income to the church has become quite controversial and is increasingly being challenged. Church members say they should be free to donate whatever they choose. Some are reacting against a strong promotion of church giving that includes sermons, flyers, and brochures. Some balk at churches that have set up giving kiosks where church members can give using their debit cards. They have called them Gods ATM machines.

Others are reacting to the legalism that says the Old Testament law code concerning the tithe applies to the New Testament church age. And still others want to be good stewards of their giving and want to know more about how a church spends its money.

The best estimates are that Christians give about two and one-half percent of their income to the church, far below the ten percent advocated by those teaching tithing. And it appears that church giving is on the decline partially due to a decline in regular attendance and also due to the fact the Christians are giving to other charitable organizations. They balk at the idea that the church is Gods storehouse and want to give to other mission agencies and Christian organizations.

It isnt that Christians are stingy. Last year Americans gave an estimated \$97 billion to churches, and that is almost a third of the countrys \$295 billion in charitable donations.^{4}

A number of church leaders and theologians have also entered the debate. They point out that the tithe was an Old Testament requirement, and that New Testament believers no longer live under the Law but under grace.

So in this article we look at the relationship between tithing and charitable giving while looking at the idea of giving in both the Old Testament and the New Testament.

The Old Testament Tithe

How are the tithe and charitable giving related? In order to answer that question we need to understand the relationship between the Old Testament tithe and New Testament giving. Let's begin with the teaching about the tithe. The Old Testament principle of the tithe provides the foundation for New Testament giving.

The word tithe means a tenth part. Once you understand that, you realize that many people use the phrase tithe, but aren't really accurate in using it. Someone who makes \$3000 a month and gives only \$100 a month is not tithing. One study found that only three percent of households tithe their income to their church.[\[5\]](#)

The principle of the tithe can be found in Leviticus 27:30 which says, 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. We can derive three principles from this passage. First, the tithe was applied to everything from the land and did not just apply to some income or wealth. Second, the tithe belongs to the Lord and not to the people. And, third the tithe is holy, that is, it is set apart and should be given to the Lord.

What if a believer in the Old Testament did not tithe? The answer to that question can be found in Malachi 3:8-10. It says,

Will a man rob God? Yet you are robbing Me! But you say, How have we robbed You? In tithes and offerings. You are cursed with a curse, for you are robbing Me, the whole nation of you! Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this, says the Lord of hosts, if I will not open for you the windows of heaven and pour out for you a blessing until it overflows.

If the nation of Israel refused to pay the tithe, then they were considered guilty of robbing God. The Israelites were to bring the whole tithe into the storehouse, not just part of the tithe.

In the Old Testament, the tithe was not voluntary but mandatory. Two kinds of giving are taught in the Bible: giving to the government (compulsory) and giving to God (voluntary). Israel was not only a spiritual community but a nation. The tithe was necessary to fund the nation. That is why many have referred to the tithe as a precursor to taxes. Israel was a theocracy, and the priests were the leaders of the government. They were supported by the tithe.

There were actually three tithes. One tithe was for the priests and Levites: A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord (Leviticus 27:30). This was paid to the Levites, who in turn gave a tenth of that to the priests (Numbers 18:26). This would be similar to the New Testament giving that goes toward ministry.

The second tithe provided funds for the Jewish festival (Deuteronomy 12:17-18). And a third tithe was to provide support for the widow, orphans, and poor (Deuteronomy 14:26-28). The first two were regularly collected, while the last one was collected every third year. Thus, the total amount of tithe was approximately twenty-three percent each year.

The tithe in the Old Testament was to be given from the first fruits. Proverbs 3:9 says, Honor the Lord from your wealth / And from the first of all your produce. The tithe was to be the first and the best of the crop, not an afterthought.

The first fruits applied to the vineyard (Leviticus 19:23-25) as well as to the production of grain and fruit trees (Exodus 23:16). It also applied to any coarse meal (Numbers 15:20-21) and other produce (2 Chronicles 31:5).

New Testament Giving

Does the New Testament teach the tithe?

Actually, nowhere in the New Testament is there an explicit command to tithe. The primary reason is that the tithe was for the Levites and the priests. The substitutionary death of Christ for our sins did away with the need for a temple. Christians don't need the temple and don't need priests as intercessors. We are all priests now and no longer live under law but under grace (Romans 6:15).

New Testament believers are never commanded to tithe. They are instructed to pay their taxes (Romans 13:1-7). That is the only *required* giving in the church age.

Christians are instructed to give to those who minister (1 Corinthians 16:1; Galatians 2:10). We are to give to those who trust God to supply their needs (Philippians 4:19). We are to give as God has prospered us (1 Corinthians 16:2), and are to give cheerfully (2 Corinthians 9:7). And the Bible teaches that we will ultimately give account of our stewardship (Romans 14:12).

We might note that the first century believers set a high standard for giving. They sold their goods and gave money to any believer in need (Acts 2:45). They sold their property and gave the entire amount to the work of the apostles (Acts 4:36-5:2). And they also gave generously to the ministry of Paul (2 Corinthians 8:1-5) on a continual basis (Philippians 4:16-18).

Even though the tithe was no longer required, it appears that the early believers used the tithe as a baseline for their giving. After all, a large majority of the first century believers were Jewish, and so they gave not only the tithe but above and beyond the requisite ten percent.

Paul makes it clear that Christians are not to give grudgingly or under compulsion but as each believer has purposed in his heart (2 Corinthians 9:7). So the tithe was no longer the mandatory requirement, but it appeared to provide a basis for voluntary giving by believers.

Some have noted the similarity between the free will giving in the Old Testament and New Testament giving. One example would be when Moses challenged the people of Israel to give to the tabernacle. They were so enthusiastic, that the people were restrained from bringing any more. For the material they had was sufficient and more than enough (Exodus 36:6-7).

Another example of this would be the free will offerings collected when the temple was rebuilt. We read in the Old Testament book of Ezra that the people were encouraged to give a free will offering for the house of God which is in Jerusalem (Ezra 1:6). So you can see that the concept of voluntary giving did not begin in the New Testament. There are a few examples of it in the Old Testament.

Biblical Principles on Giving (part one)

Given that Christians are commanded to give, the real question we need to answer is how they should give. Not all Christians give the same amount, and sadly many Christians do not give anything to their church or to Christian organizations. So let's look at a few key principles that should guide our giving.

The first principle is that when you sow generously, you will reap generously. 2 Corinthians 9:6 says, Now this I say, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. Elsewhere in Scripture, we read that the size of a harvest corresponds to what we scatter. Proverbs 11:24-25 says,

There is one who scatters, and yet increases all the more,
And there is one who withholds what is justly due, and yet it results only in want.
The generous man will be prosperous,
And he who waters will himself be watered.

Of course a spiritual harvest may differ from the kind of seed that is sown. For example, a material seed (giving to ministry) may reap a spiritual harvest (1 Corinthians 9:9).

God has both blessed us materially (Acts 14:17) and spiritually (Roman 5:17). So we can be assured that God will increase our harvest. Now He who supplies seed to the sower and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness (2 Corinthians 9:10).

A second principle is that we are to give according to what we have purposed in our hearts. 2 Corinthians 9:7 says, Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver. Your giving should be a deliberate act and not just a quick response to some emotional appeal. Certainly there is nothing wrong with giving a freewill offering because God has moved you to support a particular missionary or project. But we should also have a purpose and a plan to our giving.

Many Christians have begun to give through an automatic deduction from their checking account. This has the positive effect of providing regular support for the church or Christian organizations. The monthly amount is deducted whether you are actively thinking about the ministry or not. The possible negative effect is that it could become so automatic, that you might forget about the ministry and fail to pray for it.

A third principle is that we are to give voluntarily. We are told in 2 Corinthians 9:7 that we are not to give under guilt or compulsion. That admonition does not mean that we are only to support the local church or Christian organizations when we feel like it. In this particular passage, Paul was challenging believers in Corinth to give to a special need (the financial needs of the believers in Jerusalem). This was a one-time special offering that was above and beyond providing for the regular needs of the church in Corinth.

Biblical Principles on Giving (part two)

Another principle taught in Scripture is that we are to give generously. Notice that in 2 Corinthians 9:7 it says that God loves a cheerful giver. God values not the size of the gift (Acts 11:29; 1 Corinthians

16:2) but the heart of the giver (not reluctantly or grudgingly) and the willingness of the giver (a cheerful giver).

We see that principle played out in the Old Testament. When the temple needed to be rebuilt, Joash put an offering box out for those who would give to this important work. 2 Chronicles 24:10 says, All the officials and all the people brought their contributions gladly, dropping them into the chest until it was full. Notice that it says they gave to the rebuilding of the temple gladly. They were glad to give and provided a model for what Paul calls a cheerful giver.

We are also to give sacrificially. As Paul was writing to the church in Corinth, he told them of the sacrificial giving of the Macedonian Christians. He said, . . .in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality. For I testify that according to their ability, and beyond their ability, they gave of their own accord (2 Corinthians 8:2-3).

Consider that on the one hand Paul is talking about their deep poverty but then goes on to say that they still gave beyond their ability. I don't know too many people who today are giving beyond their ability. I know quite a few people who are giving less than their ability. Over my years in ministry, I have had many people tell me that they cannot afford to tithe. In this passage, Paul challenges the believers in Corinth (and by extension challenges us) to reevaluate our priorities and give sacrificially.

Once again we can see this principle at work in the Old Testament as well. David balked at giving a sacrifice to the Lord that was not really a sacrifice for him to give. In 2 Samuel 24:24 David says, I will not offer burnt offerings to the Lord my God which cost me nothing. David is reminding us by his behavior that true sacrificial giving means being willing to sacrifice that which we would be inclined to keep for ourselves.

I trust this biblical perspective on giving has been helpful to you. It has been challenging for me to research and write, and I hope it challenges you to reconsider what you are giving to the church and Christian ministries. May we all be found faithful in our giving to the Lord.

Notes

1. Kerby Anderson, Debt and Credit, Probe, 2008, www.probe.org/debt-and-credit/
2. Suzanne Sataline, The Backlash Against Tithing, *The Wall Street Journal*, 23 November 2007.
3. Martha Teichner, To Tithe Or Not To Tithe? CBS News, 2 March 2008, www.cbsnews.com/stories/2008/03/01/sunday/.
4. Giving USA Foundation, www.givingusa.org/.
5. George Barna, Tithing Down 62% in the Past Year, *Barna Update*, 19 May 2003, www.barna.org/FlexPage.aspx?Page=BarnaUpdate&BarnaUpdateID=139.

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