

Tithing & Stewardship

by

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When dealing with the subject of Tithing and Stewardship the church at large seems to halt between two opinions. On the one hand some say there is no requirement to tithe in the New Testament, neither is there a command to do so by any either Paul or Jesus. On the other hand, others state that we have a legal obligation to pay 10% of all income, especially since 6% of the world's wealth belongs to Christians.

What I see as the biblical position for the church today, is that tithing is something that was commanded under the Law. However in the New Covenant we are not under Law, but under Grace, therefore it is imperative for us to come out from under Law with its verbal statements to apply the New Testament practice of 'Grace giving'.

New Testament Position

I now would like to explain what I see as the New Testament position more fully. Since the earliest times in scripture, Tithes or 'Maaser' in Hebrew, have been taken. However the word Tithe only means one tenth or 10%. The word is often used in its plural sense as 'Tithes' because in the Tenakh there were tithes taken at differing times. Tithes were usually taken from produce or income, as the Lord had blessed, livestock was rarely given as a tithe only as a sacrifice.

Now we must first of all understand that it is not possible to give God anything, and now we who are believers are one body members one of another so what one has, all have as the need arises. Now this for many is not popular, the emphasis is on 'need' because in this day and age some people I have experienced do take advantage. So then as we are no longer under the Law, the tithe principle is obsolete, but in the New Testament our Grace Giving refers to both time and money. It must also be said that we fail in our duty to God when we fail to define the difference between wants and needs. We can replace our TV, three piece suite, or car purely because we are sick of the sight of them, or because they are old, and not because they need replacing. We have a perfect right to do what we desire with our money and time.

However if we wish to remain Biblical placing something aside for the Lord after we have taken out for our needs is the New Testament way. There is a further hindrance to giving and that is simply covetousness, and this is seen in Luke 12:15 were a person thinks his life consists of the things he possesses, in Col 3:5 this pattern of behaviour is called idolatry.

1 John 3:15 takes a much harder line, stating that if a person does not give it is questionable if the love of God is truly in him. While James 2:15-17 makes the point that if someone says he has faith, his works will prove it. In Luke 6:38 Jesus says "Give and it shall be given to you" So ignoring this principle may be the very reason you never have enough. Giving should always be according to Matthew 6:1-4.

So What is The Given Requirement?

If we read Acts 4:32:

"Now the multitude of those who believed were of one heart and one soul; neither did anyone say that any of the things he possessed was his own, but they had all things common."

The experience of the Christian church at Jerusalem in sharing their possessions is not to be taken as the normative for all other church communities. This type of sharing is a beautiful thing and a sign of

oneness, however we need to take on board four things;

- 1)The situation in Acts 4:32 was voluntary.
- 2)It happened because it was in a time of persecution.
- 3)It was evidently restricted to the Jerusalem church.
- 4) All believers act like this when under persecution.

So in order that we can answer the question of what is the giving requirement, we need to first understand what the requirement was in the Old Testament that led up to it.

The Mosaic Law

There are three main tithes in the Mosaic Law. The first was that 10% must be given to the Levites to maintain the Temple worship which is seen in Num 18:21-24 and Deut 14:27. The first three tithes were given to Levites as they received no portion in the Promised Land. The second tithe of 10% from the remaining 90% of the family income, was to be donated to maintain the festivals and sacrifices of the Lord. This second tithe is mentioned twice in the book of Deuteronomy, first in Deut 10:19, and in 12:5-7, and this was to be placed in a place that only God would choose. Which eventually became Jerusalem. It was brought during the festivals of **Pessac** (Passover) **Shavuot** (Pentecost) **Succot** (Tabernacles). Now this tithe was also expected to be shared with the Levites in their surrounding area, this is seen in Deut 14. The third tithe of the remaining 90% was to be collected every third year for the poor according to Deut 14:28-29. So by then the actual total tithe of the Jews under the Mosaic Law was not 10%, but closer to 30%. So if in the New Testament, one were to give on this principle it should be 30% not just 10%, however as we have said the Mosaic Law is not in effect, so none of these tithes are applicable in the New Testament.

Store House Tithing

A misconception applied by some churches is what we might call '**Store house Tithing**'. This is based on Malachi 3:8-10

**“Will a man rob God? Yet you have robbed Me,
But you say in what way have we robbed you
'In tithes and offerings'
You are cursed with a curse for you have robbed Me,
even this whole nation. Bring all the tithes into the store house
That there may be food in my house , and try 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 such blessings.”**

Under this principle the believer is not required to distribute his tithe of 10% to wherever the Lord would direct, but must give it all to the local church, which becomes the storehouse and in turn the sole distributors, and they decide as to who, what, and where the money goes.

Now this practice would disenfranchise the Holy Spirit from the equation. If we would look carefully at this scripture in Malachi we have to deduct that this is not what this scripture is teaching. This prophecy went out to Israel at a time when they were under the Mosaic Law, and the storehouse which is mentioned is in the Temple courts of Jerusalem, and not the believers local church. It was given so that the tithes would be brought into the storehouse in the Temple compound and had been placed there as a means of support for the priests. It has no New Testament relevance. It was given at a time when the peoples giving was so deficient the priests were starving.

New Testament Giving

Our requirements in the New Testament concerning giving takes on a whole new and different approach. Some people have tried to enforce the tithe in many ways from a variety of New Testament teaching, just because they can prove it is there. So now let us further investigate the New Testament passages. The first three we find are not relevant to church saints, but are referring

to Pharisees and the way in which they observe giving. All three are in the Gospels: Math 23:23, Luke 11:42, Luke 18:9-12. Close scrutiny reveals these to be in no way relevant to the New Testament believer. The fourth is in Hebrews 7:4-10 and is in direct reference to the tribe of Levi, and thus again is not applicable to the New Testament saint. In point of fact you will never find giving a command in any New Testament scriptures.

Furthermore the scripture that is used in Genesis 14 :17-20 which speaks of Abraham paying tithes to Melchizadek is also used by many to promote New Testament tithing.

However since this event preceeded the Law it is often claimed that it is somehow relevant in the New Testament.

Let us examine this scripture as in it there are five relevant points:

- 1)First it was a free will offering from Abraham, not a mandatory tithe.
- 2)Second it was not given to a church or storehouse.
- 3) Abraham did not pay this tithe until he was 80 years old, then never again.
- 4) Abraham was not giving a tenth of his own wealth, but from the spoils of war.
- 5)I therefore conclude that there is no basis here for teaching tithing in the New Testament.

However what we do find is in [2Cor 8:1-15](#) ; Here Paul makes a number of points concerning giving:

- 1)In verse 1-2 the Corinthians did not make their poverty an excuse for not giving, moreover they continued to give liberally.
- 2) In verse 3& 4 they looked at ways in which they might bless the rest of the body.
- 3)The whole reason this was at all possible is because they first gave of themselves to God.
- 4)Verse 6-8 giving proved their love, and they showed their faith by righteous works of charity.
- 5)Verse 9 this is the most poignant of all reasons”[For though He was rich yet He became poor for our sakes, that He might win us to God](#)” So because we are made rich by the death of Messiah but only in the Heavenly realms, with blessings that sometimes appear on earth. If people are made rich in finance after salvation it is His way of blessing the body and not merely an individual.

Verse 10-11 They were willing to make a pledge to be fulfilled in one year, therefore pledge giving is a Biblical principle. One thing we can say is definitely not Biblical is continuing to harrass people for money. Furthermore if money is given under these circumstances grudgingly, that is not acceptable to God. As has already been said, tithing is not a New Testament principle, merely a terminology. In the New Testament we practice Grace Giving controlled by the Holy Spirit.(Rom 6:14, Gal 5:18) In the New Testament there is no mandatory command to tithe ,however it is expected that you will share of your abundance and this is shown in [1 Cor 16:1-2](#) where we find four principles to work to:

- 1)Giving should be systematic and not haphazard,it should take place on the first day of the week.
- 2)The second thing found in this scripture is that it should be individual and regular because Paul is not dealing with corporate giving but individual (['Let each one of you'](#)) and it may well go to an individual or missionary project.
- 3)The third principle is found in [“Lay by him in store”](#) this speaks of a private deposit where the

money should be placed in a private place or bank account set up just for the Lord's work, then given as the Holy Spirit directs.

4)The fourth and final principle is found in the verse “as he may prosper” which means as God blesses enabling you to prosper so you will be inclined to give. This is not 10% it could be as much as 90% of your sole income if you already have enough to live on.

There is a great distinction between Old and New Testament giving, under the Old Covenant failure to give one's tithe brought wrath and judgement. Alternatively failure to give in the New Covenant simply brings you no reward from God, because the New Covenant teaches the more you give, the more you receive (Luke 6:38).

So To Who or What Should we give?

There are five categories the first of which is one's own family. The old saying says 'charity begins at home' only thing is it must not end there.

Family

“But if he provides not for his own, and especially those of his own house, he has denied the faith and is worse than an unbeliever” 1 Tim 5:8

So you may ask how can this be? Well the believer is supposed to be living to the glory of God and the unbeliever is not but still looks after his family, so that makes the Christian worse.

The Work of The Ministry

The second recipient of your giving should be your local church. There is an obligation on each believer to support his/her local church of which they are a member. This is found in 1 Cor 9:7-14. This scripture makes the point in verse 11 that the one who sows spiritual things has the right to reap material things. There is an obligation on believers to support the work of the ministry and this is also seen in Phil 4:10-19. Here Paul commends the Philippian church for their support whilst he was in their region planting churches. The beneficiaries of such support could be missionaries, evangelists, as pointed out in 2 Cor 8:1-9. The Pastor should also be supported as directed in 1 Tim 5:17-18, and not only supported “Worthy of double honour”, the Greek word here means 'remuneration'. So whatever is normal the Pastor should get double, and this also applies to other senior ministries in the church.

Jewish Missions

The next category in order of importance is Jewish missions, because the gospel is to the Jew first and then to the Gentile. However we find the Bible makes two distinctions in this category, first Jewish missions then Gentile missions, according to Galatians 2, Romans 11, Acts 15. The emphasis on Gentile missions should be to support Jewish missions, and this is found in Romans 15:25-27. The main emphasis of this passage is a continuation of what was said in Eph 2:11, 3:6.

Now because the Gentiles have become partakers with Jewish spiritual blessings, they are indebted to them to share their material blessings. This is why every church should have at the heart of its missionary projects a Jewish missionary organisation, something which is born out in Romans 1:16 and is exactly why many churches do not prosper.

The Bible Teacher

The Bible Teacher especially one who is itinerant should also be supported according to Gal 6:6 because he is a gift to the church from the Lord, therefore his wellbeing should be provided for.

This would also apply to others in this category such as Evangelists, Sunday school teachers.

Believers in Need

The final recipient in order of service is any brother or sister who is in need according to 1 John 3:17-18. Today this may only apply if their need is beyond their control, and may I add if they are on your electoral roll, since some folks these days make a habit of seeking remuneration from Christian churches. The church has no obligation to people who will not work, so it only applies if they are really in need and well known to the brethren, as when one suffers we all suffer.

Conclusion

These are the principles of giving and stewardship, according to New Testament Biblical traditions. It can therefore be seen that the believer is to conduct his/herself in Grace giving as tithing is not applicable in the New Testament because all we have belongs to God. He sent us a saviour into this world in Jesus Christ and we owe Him everything, money, possessions, and especially our time. However this also must be apportioned out accordingly, so that neither the Lord or one's family suffers loss or hardship. In this we show ourselves to be exactly what Jesus called us Disciples, because disciples are disciplined and live a lifestyle accordingly to the Word of God.