

## **Giving God's Way**

Having a proper view of money and managing it biblically is a serious challenge to all Christians. We all have to deal with the same questions: What do we do with our resources? How should we spend our money? How much should we give? How we use money is important to our Lord. Sixteen of Christ's thirty-eight parables speak about the handling of money by God's people. The Lord taught more about money than he did heaven and hell combined. In fact, the whole Bible contains over two thousand references to wealth--twice as many as faith and prayer combined. How we handle our money is important to our Lord.

### **From where do our riches come?**

The Old Testament states that all wealth comes from God (Hag. 2:8; Job 28; Ps. 104:24). In fact, God's Word tells us, "All that is in heaven and in the earth is yours . . . both riches and honor come from You, and You reign over all" (1 Chron. 29:11, 12). Deuteronomy takes it one step further, "For it is He who is giving you power to make wealth" (Deut. 8:18). God not only owns everything, but He also controls everything. Isaiah 46:9-10 says "There is no other . . . declaring the end from the beginning. My purpose will be established, and I will accomplish all my good pleasure." It is also comforting to know that God is able to provide for every need of His people (Phil. 4:19).

**Are there any guidelines or warnings about money?** Today we are bombarded with an all-consuming concern for the gain of money. However, it is wrong and counterproductive to have that as our primary motivation. Jesus repeatedly linked money to one's spiritual condition, namely, salvation. For example, Zacchaeus' conversion in Luke 19:1-10 showed that once this selfish embezzler of funds became saved, he pledged half his money to the poor and promised to reimburse four-fold anyone he had defrauded. On the other hand, the rich young ruler in Matt. 19, Mark 10, and Luke 18 proved that he was not willing to receive eternal life when Jesus commanded him, "Go and sell all you possess and give to the poor, and you will have treasure in heaven; and come, follow Me" (Mark 10:21). Sadly, unwilling to remove the idol of wealth from his life, he departed from Jesus unsaved.

Scripture does not consider wealth evil, but we are not to love it. Paul provides the New Testament's clearest, most direct warning against loving wealth, "For the love of money is a root of all sorts of evil, and some by longing for it have wandered away from the faith and pierced themselves with many griefs" (1 Tim 6:10).

### **How much should we give?**

In conservative Bible-believing churches, people for decades have posed the idea: "We should give at least 10 percent." They are referring to tithing, a term from the Greek word that means to pay or give a tenth of one's income. Many Christians through the years have supported tithing, believing that the Old Testament supports 10 percent giving as a standard for giving to God. They also argue that the Old Testament patriarchs like Abraham and Jacob gave tithes at certain times. Therefore, they believe the concept must be God's abiding standard for us in the New Testament. Although it is fine for one to give 10 percent and it is a good goal to aim for, it has created confusion and in some cases has led to legalism and asceticism. How much we give is an important issue. Therefore, the question we should be asking is, "Does the Bible teach tithing as the essential and enduring requirement for Christian giving?"

Generally speaking, the rationale for tithing can be found in the Old Testament. The Mosaic Law required the Israelites to pay various tithes. Even before the Law, Abraham and Jacob gave tithes to the Lord. However, some would argue since the practice of tithing appeared before the Law, tith-

ing must transcend the Law. And the transcendent quality means tithing has to apply after the time of the Law, right down to our day, as a universal standard and unchanging requirement. That argument is flawed for several reasons. First, all requirements for the Old Testament do not automatically apply to the other dispensations. Two examples would be the Sabbath found in Exodus 20:9-11 and the sacrificial system of giving as first noted in Gen. 4:4. Both procedures are clearly set aside in the New Testament: the Sabbath in Col. 2:16-17, and Rom. 14:5, and sacrifices in Heb. 9:11-15; 10:1-14. Second, it is improper hermeneutics (the science of interpretation) to explain or interpret the New Testament from the Old Testament. This is backwards. We must interpret the old from the new because the New Testament clarifies, defines, and amplifies the Old Testament. Even though all moral principles carry forward into the church age, the protocol for living out those principles changes. The tithing system for the Jewish age (age of the Law) is no longer applicable for generations following Christ's resurrection.

### **What about giving before the Law was given?**

There were elements of voluntary and required giving before Moses' time, as there were during and after the Law of Moses. Before we consider any of the early examples of Old Testament giving, it is important to know that in the Book of Genesis the Hebrew word translated "tithe" did not refer to a required offering, a divine commandment, or an ordinance. Instead, the term refers to a voluntary offering.

Genesis 4 records the first instance of giving in the Old Testament. Adam's sons Cain and Abel did not give 10 percent, but gave voluntarily from the heart. In Genesis 8, Noah made the second recorded offering which was also spontaneous, voluntary, and from the heart. Notice this, too, was giving apart from the 10 percent tithe. Genesis 12:7 contains the third major mention of an offering to God. Abraham responded with a voluntary offering as an expression of thanks from a heart of joy and out of gratitude (Gen. 13:18).

We find the first mention of the Hebrew word for "tithe" in Genesis 14:17-20 where Abraham joyfully and gratefully expresses his thanks to God with Melchizedek. Verse 20 does not say Abraham gave a tenth of his total income. A careful observation of the text shows that Abraham gave a tithe of the spoils (Hebrews 7:4). In other words he gave a tithe of the bonus he received from winning the battle. It is worth noting that there is no Old Testament record of any other tithe from Abraham. So Abraham's tithe was not a mandatory 10 percent as some have believed, but it was actually a free, voluntary, one-time action, which occurred due to Abraham's grateful heart.

The only other mention of the tithe prior to the Mosaic Law is found in Genesis 28:20-22, the story of Jacob's vow. Upon careful observation, the main lesson to draw is not that we should emulate Jacob's giving of one tenth, but that we should avoid his example of spiritual carnality. Jacob actually attempted to bribe God with a tithe as the pagan religions did when he said, "This stone, which I have set up as a pillar, will be God's house, and of all that You give me I will surely give a tenth to You." His tenth was an attempt to buy God's blessing in the form of clothing, food and safe passage (vv.20-21).

### **Was there taxation in the pre-Mosaic period?**

Mandatory taxation can be found in Genesis 41. In response to Joseph interpreting Pharaoh's dream regarding the seven-year famine, Joseph told Pharaoh, "Take action to appoint overseers in charge of the land, and let him exact a fifth of the produce of the land of Egypt in the seven years of abundance" (Gen. 31:34). Those overseers were the equivalent of IRS agents collecting a national

income tax. This was the example of required giving in which everyone had to participate to support the national government of Israel (Genesis 47:24).

So what should we conclude about giving in the pre-Mosaic period? There were both required giving in the form of a national income tax, and voluntary giving in the form of a free-will offering which was given to God as an expression of the heart.

### **What about giving during the time of the Mosaic Law?**

The Mosaic standards of giving were the same as those during pre-Mosaic times. Though more developed, they had three required tithes that all Israel was to pay. Numbers 18:25-30 (cf. Lev. 27:30) explains how the Levites were to use these required tithes (taxes). The Levites were God's delegates chosen to operate the temple and to lead the theocracy of Israel, the national government run by God. The first tithe (10 percent mandatory taxation) was used to supply the needs of the Levites who ran the government. The second tithe found in Deut. 12:10-11, 17-18 supplied for the national religious worship festivals, the ceremonial feasts and celebrations such as Passover. Deuteronomy 14:28-29 refers to a third tithe. This third tithe was known as a welfare tithe to help the poor, strangers, the fatherless, and the widowed. This was to be deposited in the towns every third year. That averaged out to an additional 3.33% every year. All three tithes were essentially a tax base of 23.33% for the funding of Israel's government. In addition to the 23.33% there were other required taxes such as profit-sharing taxes (Leviticus 19:9-10) and Sabbath rest for the land every seventh year (Exod. 23:10-12). There was also the annual third of a shekel temple tax used to furnish and maintain the temple. It is important to note that these examples of tithing should not be confused with voluntary giving to the Lord.

If we apply these income tax requirements to our contemporary giving, then we must conclude that we should be giving at least 23.33% of our income. If this (three tithes) is the standard, why do modern day advocates pick *one* of the three tithes and make it the standard for New Testament giving? Does it not seem inconsistent and arbitrary to apply only one of the three tithes?

Similar to the pre-Mosaic period, giving under the Mosaic Law also included voluntary giving. And just as before Moses, freewill giving was proportionate to one's income: generous, sacrificial, and from the heart. First of all, Numbers 18:12 describes the first fruit principle. God set the example of giving to the Levites the very best of what the people had offered to Him. God rewards us abundantly when we honor Him with our first fruits (Prov. 3:9-10; cf. 11:24).

Second, Exodus 35:4-5; 21-22, 29; 36:5-6 illustrates that God is most concerned with the giver's heart attitude toward voluntary giving. The people of Israel gave according to whose heart stirred him and everyone whose spirit moved him. This is freewill giving from the heart.

### **What about giving in the New Testament?**

The New Testament teaches an exact parallel to the Old Testament plan for giving. Required giving in Jesus' time existed under the Mosaic taxation system. In spite of the exorbitant tax burden under Roman oppression, Jesus upheld the Old Testament Law by telling Peter to pay the temple tax (Matt. 17:24-27). We, too, should pay our taxes because God rules over all human government (Rom. 1:3-7; 1 Pet. 2:13; cf. Matt 22:15-22).

There are only two uses of the actual word "tithe" in the Gospels, and both refer to taxation or required giving. It must be noted that at the time the gospels were written, the Jewish dispensation was still in existence. Therefore, the mandatory laws of tithing were still operative.

In Matthew 23:23, Jesus' sharp criticism did not concern the tithe. In a sense, Christ commended them for not neglecting their duty to tithe, but criticized them for ignoring the higher moral principles of the Law. Similarly, Luke 18:12 refers to paying of "tithes." Again Jesus did not commend or condemn the concept of tithing because the mandatory taxation laws were still operational, but He illustrated the fallacy of trusting in one's own righteousness for justification.

Hebrews 7:4-9 contains several references to tenths and tithes; however, they are not directives or instructions for contemporary church practice. They simply recall the historical event of Abraham meeting Melchizedek as discussed earlier in this pamphlet.

Therefore, among all the New Testament references to a tithe, there is no command to believers to give a 10 percent tithe. That is because tithing has never been an offering to God, but a form of taxation to support the government.

The New Covenant principle on giving, the one we should live by, is not derived from some mandatory percentage or some arbitrary starting point. The New Covenant giving, as with all dispensations, flows from the heart and is personally determined. 2 Corinthians 9:6-7 states, "He who sows bountifully will also reap bountifully. Each one must do as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver."

In conclusion, there is no biblical evidence to suggest that our giving should not follow the same pattern found throughout Scripture, mandatory giving to the government and voluntary giving to God. Giving to the local church is a supreme act of worship to our Lord and Savior who bought us with a price we can never repay (1 Corinthians 6:19-20). Therefore, to relegate giving to an amount, whether 10 or 23 percent, limits and defines worship improperly. God is seeking worshipers, not law abiders (John 4:23). Therefore, the grace of God is most honored and glorified when his children express their love by giving to the government, and giving to God from a voluntary, joyful, and sacrificial heart to the One who gave the ultimate--His life.