# ARE CHRISTIANS SUPPOSED TO TITHE?

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Malachi (ca. 430 B.C.), speaking prophetically for God,<sup>1</sup> charged that the Israelites had actually defrauded God (Mal 3:8-9) with respect to both "tithes" (*ma'aser*)<sup>2</sup> and "offerings" (*teruma*).<sup>3</sup> The main verb (*qaba'*), which occurs only here (four times in 3:8-9) and in Prov 22:23 (twice), means "to rob, to defraud, to overreach."<sup>4</sup> It

<sup>1</sup>Out of a total of 55 verses, 47 are first-person addresses of the Lord to Israel. Cf. J. Baldwin, *Haggai, Zechariah, Malachi* (Downers Grove, IL: InterVarsity, 1972) 216.

<sup>2</sup>Mosaic legislation regarding the tithe is found primarily in three places. (1) According to Lev 27:30-33, a tithe of the crops, of the fruit of the trees, and of the herd or flock had to be given. The tithe of the grain or fruit could be redeemed, i.e., bought back by the owner, at one fifth above the market value (v 31). Regarding the flock or herd, however, the tithe was determined by passing the increase of the cattle under the rod, with every tenth animal, whether perfect or defective, being reckoned as the tithe. (2) Num 18:21-32 further specifies that the tithe of the produce of the ground and of the cattle be assigned to the Levites, who in turn were to give a tenth of their receipts, i.e., a tithe of the tithe, to Aaron, who, as the head of the priests, represented the whole priesthood (vv 26-28). (3) Deut 12:5-18 further specifies that a tithe (possibly a "second" tithe) was to be brought to an appointed sanctuary (later Jerusalem) each year for a festival celebration, a sacred meal to be shared by the family, the household servants, and the Levites. If the distance to the sanctuary was too great, the tithe could be exchanged for money, with the offerer using the money to purchase whatever was needed for the festive meal upon arrival (Deut 14:22-27). Every third year this special tithe was to be stored in one's respective hometown, with the stranger, the fatherless, and the widow, as well as the Levites, sharing in the goods as needed (Deut 14:28-29). After bringing his tithes, the offerer was to go to the sanctuary and make a declaration of honesty and ask the Lord's blessings upon his tithes (Deut 26:12-15).

<sup>3</sup> The "heave offerings" (*teruma*) denoted the priestly portions of the sacrifices enumerated in Lev 7:32-33 and Num 18:8-19.

<sup>4</sup> W. C. Kaiser, Jr., *Malachi: God's Unchanging Love* (Grand Rapids: Baker, 1984) 89.

occurs more frequently in Talmudic literature and carries the meaning "to take forcibly."<sup>5</sup> Such a picture is almost incomprehensible-insignificant man attempting to cheat and swindle the Omnipotent God! The pronoun "me" in v 9 is emphatic, stressing the fact that God Himself, not just the Levites or the Temple, had been defrauded.<sup>6</sup>

The Word of God has much to say about money matters, because money matters. The fundamental principle of the tithe (one-tenth of the increase of produce of the ground or livestock) was the recognition on the part of the Israelites that all their possessions ultimately belonged to God. This acknowledgment of God's ownership was accomplished through the tithe, in that the surrender of the tenth symbolized the consecration of the whole. Since the emphasis in Mal 3:10 is on the "whole" (*kol*) tithe, the Israelites apparently had been offering only portions of the prescribed amounts.

Because Malachi's accusations are found in the OT, they often have been dismissed as either irrelevant or inapplicable to the contemporary Christian. But, could believers today be just as guilty as the Israelites of Malachi's day? Could sincere Christians, unknowingly and unintentionally, be defrauding God at the offering plate? To pose the question more specifically and succinctly--are Christians supposed to tithe? In an effort to be both objective and thorough, the principle of the tithe will be examined from two perspectives.

#### I. Why Some Christians Don't Tithe

The matter of tithing does constitute a real problem for many sincere Christians. They simply are not sure if tithing is an appropriate scriptural practice for believers today, or if they should simply practice what is commonly called "grace giving," i.e., an undesignated amount. What arguments do contemporary Christians most frequently give for not tithing?

### Tithing Is Legalistic

Non-tithing Christians quite often seek to exonerate themselves by saying that tithing is legalistic and that Christians are no longer "under the Law." What is often overlooked, however, is the fact that tithing came into the biblical picture long before the Law was given through Moses. Two passages merit attention.

Gen 14:18-20. The first mention of tithing in the Bible is found in Genesis 14. When Lot was taken captive by pagan kings, Abraham

<sup>&</sup>lt;sup>5</sup> E. Cashdan, "Malachi," *The Twelve Prophets* (London: Soncino, 1961) 351. <sup>6</sup> Kaiser, *Malachi*, 00.

armed his 318 "desert berets" and pursued the captors. Upon his victorious return, Abraham was met by that mysterious king-priest Melchizedek.<sup>7</sup> Spontaneously Abraham gave tithes of all the spoils to Melchizedek. The fact that not one word of question was raised concerning the patriarch's action obviously indicates that tithing was an accepted principle of worship in Abraham's day, long before the existence of any Mosaic commandment to do so. In retrospect, Paul viewed Abraham as the classic exemplar of justification by faith;<sup>8</sup> never once was he labeled a "legalist."

Gen 28:20-22. A second example of pre-Mosaic tithing is found in Genesis 28. In response to God's anticipated watchcare and provision, Jacob vowed, "... of all that thou shalt give me I will surely give the tenth unto thee" (v 22). No details are given as to why Jacob specified a tenth rather than some other percent. Neither is anything said as to how the tithe would be given. Further, nothing is specified regarding to whom the tithe would be given, i.e., who would receive it in God's stead.

The important thing to remember in both patriarchal episodes is the common denominator, namely--that tithing was a recognized and accepted practice of worship centuries before Mosaic legislation commanded it. Nevertheless, many well-meaning Christians have so welded the tithe to the Law that they have refused to acknowledge that the practice of the tithe predates the giving of the Law by at least 600 years. Just as the patriarchs gave the tithe before the Law without being branded as legalists, should not Christians be able to do the same after the Law without the taint of legalism? If a believer is not careful, he can easily fall into the trap of categorizing obedience to any of God's statutes as legalism.

## Tithing is OT

This is the most prevalent reason for not tithing. The church is besieged today by those who say that the tithe, even though it was practiced before the Law and incorporated into the Law, should not be considered a valid requirement for the present. "Grace giving" is advocated as being far superior. Any attempt to solve the dilemma must address several issues.

*Jesus and the Tithe*. Opponents of tithing often make the statement that, as far as the gospel records go, Jesus never commanded his

<sup>7</sup>Melchizedek is best identified as an OT type of Christ, though some competent conservative scholars interpret this event as a Christophany, an appearance of the pre-incarnate Christ (cf. Ps 110:4; Heb 5:6,10; 6:20, 7:1,10-11,15,17,21).

<sup>8</sup> Cf. Romans 4; Galatians 3.

disciples to tithe. Consequently, believers today should feel no compulsion or obligation whatsoever to give at least a tenth of their income to the work of the Lord. To be sure, Jesus never specifically commanded his disciples to tithe. But if the argument from silence is deemed definitive, one could just as easily conclude that Jesus wholeheartedly endorsed the practice of the tithe because nowhere did He specifically command his disciples "not to tithe."

Jesus' attitude toward the tithe is contingent upon His overall attitude toward the Law, which is summed up in Matt 5:17-19:

Think not that I am come to destroy the law, or the prophets; I am not come to destroy, but to fulfill.

For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled.

Whosoever therefore shall break one of these least commandments, and shall teach men so, he shall be called the least in the kingdom of heaven: but whosoever shall do and teach them, the same shall be called great in the kingdom of heaven.

Jesus' problem was not with the Law per se. Jesus' problem was with the scribes and Pharisees' wooden interpretation of the Law. Jesus' advocacy of a freedom from legalism is not to be understood as a freedom from the Law.<sup>9</sup> A necessary distinction must always be made between Jesus' attitude toward the Law and His attitude toward a legalistic and Pharisaical interpretation of it. Matt 5:17-19 demonstrates Jesus' uncompromising acceptance of the authority of the OT, even to the minute details.<sup>10</sup> Jesus vehemently disavowed the charges of the legalists that He had charted a course which would result in the obliteration of the Law.

Additionally, Jesus' vituperative upbraiding of the scribes and Pharisees for their meticulous approach to tithing is often cited as evidence that Jesus was opposed to tithing:

Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithes of mint and anise and cumin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone (Matt 23:23).<sup>11</sup>

<sup>9</sup> A similar analogy can be observed in Paul's warning to the Antinomians (cf. Rom 6:1-2). Paul's advocacy of liberty was not to be construed as license.

<sup>10</sup> Cf. Matt 5:18. "Jot" is a reference to the smallest letter of the Hebrew alphabet, the *yod*. "Tittle" refers to the small extension on a Hebrew letter which differentiates one letter from another.

<sup>11</sup> Also cf. the parallel in Luke 11:42.

Once again, the distinction between Jesus' attitude toward the tithe and His attitude toward the Pharisees' legalistic interpretation of it must be made. Furthermore, the very fact that Jesus said "not to leave the other undone" actually puts Jesus in the position of confirming and commending the tithe.

*Paul and the Tithe.* Non-tithing Christians are also quick to point out that Paul did not mention tithing a single time in any of his epistles. On the surface this might appear to be strong evidence. But arguments from silence are always precarious. To conclude that Paul was against tithing simply because the word *dekate* does not occur in his epistles is an erroneous and misleading assumption. To be consistent, one might as well aver that Paul did not believe in eternal punishment because the word "hell" (*hades, geenna, or tartaros*) does not occur in any of his letters.<sup>12</sup> That Paul both encouraged and commended sacrificial giving on the part of God's people needs little documentation.

*The Writer of Hebrews and the Tithe*. Of further significance is the fact that the writer of Hebrews appealed to the priesthood of Melchizedek as being a type of the eternal priesthood of Christ<sup>13</sup> and then proceeded to discuss the principle of the tithe:

Now consider how great this man was unto whom even the patriarch Abraham gave the tenth of the spoils.

And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham:

But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises.

And without all contradiction the less is blessed of the better (Heb 7:4-7).

 $^{12}$  Paul's lone use of *hades* in 1 Cor 15:55 denotes the earthly grave, not the place of eternal punishment.

<sup>13</sup> The priesthood of Melchizedek serves as a type of the priesthood of Christ in at least three aspects: (1) in the person of Melchizedek the offices of king and priest were combined (cf. Gen 14:18), (2) Melchizedek represents a man ordained by God as a priest irrespective of genealogical credentials (Heb 7:3); the priesthood of Christ is similar in that He was of the tribe of Judah rather than the priestly tribe of Levi, and (3) the priesthood of Melchizedek both began and ended in himself, i.e., there is no evidence of any priestly lineage in Melchizedek's family either prior to or subsequent to that of Melchizedek.

The important deduction to be made is that Abraham paid tithes to One who is described by the author of Hebrews as being greater than Abraham (v 7). When Melchizedek received the tithes, he obviously was acting in the place of God, even if the position is adopted that he was not the pre-incarnate Christ. The point is simply this--just as Abraham paid homage to Melchizedek with his tithes, believers today are encouraged to pay homage to their Eternal High Priest and King, Jesus Christ. The tithe, then, becomes a continual expression of love and devotion to Christ until He returns.

Furthermore, the writer of Hebrews carried the analogy one step further:

And as I may so say, Levi also, who receive th tithes, paid tithes in Abraham.

For he was yet in the loins of his father, when Melchizedek met him (Heb 7:9-10).

The superiority of the Melchizedekian priesthood over that of Aaron is demonstrated by the fact that Levi was in the loins of his greatgrandfather Abraham when Abraham brought tithes to Melchizedek. That the sons of Levi, who later constituted the Levitical priesthood, paid tithes unto Melchizedek 600 years before the Law strongly suggests that the tithe is to be viewed as an eternal principle and not a dispensational one.

A similar principle is observed regarding the Sabbath day. Long before the Law stated, "Remember the Sabbath day, to keep it holy" (Exod 20:8), God Himself had hallowed and consecrated it (Gen 2:3). Thus, the principle that one day in seven is to be set apart as a day of rest and worship is an eternal principle. What predated the Law was incorporated into the Law and also practiced after the Law. The same should be true of the tithe.

#### Debts Come First

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Quite often a Christian will say, "I can't afford to tithe; I am too far in debt." Some have gone so far as to say that they considered it a sin to tithe until they were out of debt. Realistically, many Christians are in debt--either short-term or long-term, probably both. To say that it is dishonest to tithe until all debts are paid is simply a futile exercise in procrastination.

A person often gets into financial bondage by violating scriptural principles; it is not likely that he will extricate himself by continuing to do so. The fact still remains that, regardless of how many bills a believer may have, the firstfruits of his income still belong to the Lord.

## Cannot Afford to Tithe

Satan has convinced no small number of the Body of Christ that they cannot afford to tithe. For example, a struggling student or a young couple just married might easily rationalize that God does not expect someone to tithe if he has a meager income. Some believers excuse their negligence on the grounds that when all the bills for the month are paid, nothing is left. Others have gone so far as to say that tithing even puts a hardship on the poor, and thus they should be exempt.

Tithing is one of the most equitable arrangements in the world. R. T. Kendall, in addressing this very objection, stated:

The poor man has to pay as much for food as the rich man. The poor man has to pay the same for a gallon of gas as does the rich. But if the poor man has a smaller income, he has a smaller tithe. . . . Tithing therefore gives dignity to every man. It breaks the socioeconomic barrier. It cuts across any class system. . . . My 10% might be considerably less than someone else's, but that other person will not be more favored than I in the sight of God. Tithing is a demonstration that God is no respecter of persons.<sup>14</sup>

Perhaps the ultimate question to ask is not "Can I afford to tithe?" but rather, "Can I afford to rob God?" The widow's offering of two mites (Mark 12:41-44; Luke 21:1-4) serves as a stinging reminder that no one is too poor to tithe. The coin alluded to in this case was the Jewish *lepton*, a small coin worth less than a penny. Jesus' commentary on the widow's giving is most instructive:

... Verily I say unto you, That this poor widow hath cast more in, than all they which have cast into the treasury; For all they did cast in of their abundance; but she of her want did cast in all that she had, even all her living (Mark 12:43:44).

It is highly unlikely that God will trust His child with more money if He cannot trust him with what he has now. Jesus concluded the parable of the dishonest steward with a solemn exhortation:

He that is faithful in that which is least is faithful also in much. If therefore ye have not been faithful in the unrighteous mammon, who will commit to your trust the true riches (Luke 16:10-11).

<sup>14</sup> R. T. Kendall, *Tithing: A Can to Serious, Biblical Giving* (Grand Rapids: Zondervan, 1982) 94.

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Perchance someone has been overheard to say, "I don't like what the church does with my money," or "I quit tithing because the church wastes so much money," or "I don't see why we spend so much money on the young people." What should a member do when he feels that his church is irresponsible regarding the expenditure of its monies. Two matters must necessarily be kept in juxtaposition. First, every believer must recognize "that the tithe is the Lord's money and not his own, and that each individual is personally responsible and accountable unto God for his giving. Likewise, every church is accountable unto God for the expenditure of the tithes and offerings which are given in good faith by God's people. Regarding the former, one should not refuse to tithe because of personal disagreement in the allocation of funds, as long as the expenditure in question is not a violation of scriptural teaching and the funds have been duly authorized by the church. Doubtless the poor widow of Mark 12 could have refused to give and rationalized her negligence by saying, "I don't want those scribes and Pharisees getting any of my money"! Scripture views the tithe as being the Lord's money, and failure in monetary stewardship is tantamount to defrauding God. On the other hand, scriptural principles also mandate that every church be accountable unto God for the disbursement of its monies. How a church handles its finances is important; money is always sacred trust. When Paul was collecting the love offering for the "poor saints in Jerusalem," he reminded the Corinthian church of this truth:

Avoiding this, that no man would blame us in this abundance which is administered by us;

Providing for honest things, not only in the sight of the Lord, but also in the sight of men (2 Cor 8:20-21).

Thus, if a member finds himself in disagreement with a certain item in the church budget, his immediate response should not be to stop giving; rather, he should go to the budget committee (or whoever is responsible) and seek a clarification and resolution of the matter. Doubtless in some cases priorities do need to be reconsidered and monies redirected. Nevertheless, faithful biblical stewardship must always rise above the personal and the petty.

## II. Why All Christians Should Tithe

Sooner or later every serious follower of Christ must reckon with the matter of his monetary stewardship. As money is the coinage of life, any misuse of money becomes tantamount to a misuse of life. Why should a believer resolve in his heart, not only to tithe, but to go as far beyond the tithe as his resources will allow? The Scriptures give at least six reasons.

## To Glorify God

One of the ways in which Christians honor and glorify God is through faithful stewardship. The wisdom of Solomon still stands-"Honor the Lord with thy substance and with the first fruits of all thine increase" (Prov 3:9). Faithful stewardship honors the Lord, whereas negligence dishonors Him.

What is more disgraceful than a church which has to resort to bingo games, raffles, lotteries and the like to carryon the Lord's work? Such schemes bring shame to the cause of Christ and certainly can never be pleasing to the Lord. Jesus basically narrowed life's choices to two-God and mammon:

No man can serve two masters; for either he will hate the one, and love the other; or else, he will hold to the one, and despise the other. Ye cannot serve God and mammon (Matt 6:24).

In the final analysis, a person either loves God and uses money, or else he loves money and uses God.

### To Express Love for Jesus

One's checkbook is somewhat like a "spiritual cardiogram." It records the movements of the heart; it gives a printout on what the heart is doing. A person can certainly give without loving, but he cannot love without giving. One's giving is simply a tangible way of expressing one's love for Jesus. The Apostle Paul reminded the Corinthian church that their generous participation in the offering for the Jerusalem Christians would be "proof" of their love (2 Cor 8:8,24).

#### To Receive the Blessings Which God Desires to Give

Strange as it may seem, some people tithe in order to get more out of God. One might call this the "slot machine" syndrome. You put something in to get more out. The person who tithes in order to obligate God should realize that motives are just as important to God as actions. But when motives are noble, faithful stewardship puts the child of God in a position to receive the blessings which God has promised:

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not. open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it (Mal 3:10).

Tithing is not God's way of raising money; it is God's way of raising children.

Paul exhorted the Ephesian elders to remember the words of the Lord Jesus, how He said, "It is more blessed to give than to receive" (Acts 20:35). "Blessed" denotes "happiness," and happiness is predicated upon giving. It is through giving that the child of God becomes the recipient of the blessings which the Father desires to give.

## To Grow In Faith

Tithing evidences one's faith. Quite often a Christian will say, "I can't afford to tithe; I'm too far in debt; but as soon as I get out of debt, the Lord can count on me." Paul had to remind the Corinthian Christians that faithful stewardship is predicated on faith:

He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap bountifully (2 Cor 9:6). Now he that ministereth seed to the sower both minister bread for your food, and multiply your seed sown, and increase the fruits of your righteousness (2 Cor 9:10).

Just as the farmer plants his seed in the soil, trusting God for the sunshine and the rain and the eventual harvest, the child of God is to demonstrate a like faith regarding his material possessions. The law of the harvest is threefold--you reap what you sow, more than you sow, but not until you sow.

Many Christians have difficulty in finding God's will for their lives in the area of finances. What pastor has not heard a new convert say, "I know I ought to tithe, but I just can't seem to get started." A young Christian can be encouraged to grow in the grace of giving by making a faith promise to God:

In recognition of God's ownership of my time, abilities, money, material possessions, and family, and in response to my love for Christ, and with the Lord's help, I will do my best to give a minimum of one-tenth of my total income to the Lord through my local church.

## To Support the Ministries of the Local Church

In the OT the tithes were brought to the tabernacle (Num 18:21-24) or appointed sanctuary (Deut 12:5-18), and later to the temple (2 Chron 31:11-12). Following the Babylonian exile, the second temple had special storehouses for the tithes:

For the children of Israel and the children of Levi shall bring the offering of the corn, of the new wine, and the oil, unto the chambers, where are the vessels of the sanctuary, and the priests that minister, and the porters, and the singers: and we will not forsake the house of our God (Neh 10:39).

That the "storehouse principle" was carried over into the NT church is evidenced from several passages:

Neither was there any among them that lacked: for as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold.

And laid them down at the apostles' feet: and distribution was made unto every man according as he has need (Acts 4:34-35).

Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye.

Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come (1 Cor 16:1-2).

The obvious deduction from such passages is twofold: (1) the offerings were brought to the local church, and (2) the monies were administered and controlled by the local church. If God has ordained that "they which preach the gospel should live of the gospel" (1 Cor. 9:14), the most logical conclusion is that the ministry of a local church should be financed by the tithes and offerings of its members.

Does this mean that Christians should not support biblicallybased ministries other than the local church? No. Although the question is not addressed per se in the NT, the most reasonable and acceptable answer would be that such ministries should be supported with monies above and beyond the tithe. In regard to this matter, two factors should be kept in mind: (1) no ministry is ever mentioned in the NT that was not directly related to a local church, and (2) if local churches flounder, even worthy para-church organizations will eventually fail.

## To Emulate the NT Pattern of Giving

Though specific and explicit requirements regarding the tithe are lacking in the NT, the principles of stewardship advocated therein are both revealing and instructive. In the NT no less than five distinct characteristics are set forth regarding Christian giving. Acceptable stewardship should be: (1) generous, (2) sacrificial, (3) voluntary, (4) cheerful, and (5) systematic.

*Generous*. Many well-meaning Christians are of the opinion that they cannot afford to be generous. In contrast, however, believers must be willing to claim the promises of God's Word:

Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give unto your bosom. For with the same measure that ye mete withal it shall be measured to you again (Luke 6:38).

Generosity is not determined by one's ability to give. Often Christians mistakenly assume that they would give more if they had more, but wealth does not necessarily make one generous.

*Sacrificial*. Needless to say, some giving which might be considered generous in the eyes of man would not be deemed sacrificial in the sight of God. The widow's offering of the two mites (Mark 12:41-44; Luke 21:1-4) serves as a constant reminder that Christian giving should be sacrificial. Sacrificial giving is measured, not by what is given, but by what remains. Further, the apostle Paul commended the Macedonians for their magnanimous giving, even when they didn't have it to spare:

How that in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality. For to their power, I bear record, yea, and beyond their power they were willing of themselves (2 Cor 8:2-3).

*Voluntary*. Voluntary and spontaneous giving is illustrated countless times in the NT. When Jesus sat in the house of Simon the leper at Bethany, a woman suddenly poured an alabaster box of precious ointment upon his head (Matt 26:7). Likewise, the early church was noted for its voluntary and spontaneous giving as needs arose (cf. Acts 2:45; 4:34-37). Paul reminded the church at Corinth that Christian giving was not to be done of necessity (2 Cor 9:7). Giving motivated only by necessity obviously is not pleasing to God.

*Cheerful.* All voluntary giving is not necessarily cheerful giving. Though fear is not wrong in and of itself, some people are afraid that if they don't give God precisely ten percent, God will get "His due" through some other means-doctor bills, automobile repairs, possessions stolen, and the like. Such reasoning hardly comes from the Holy Spirit and is certainly less than desirable. Scriptural giving is "... not grudgingly, nor of necessity; for God loveth a cheerful giver" .(2 Cor 9:7). The word translated "cheerful" (*hilaron*) is the word from which the English word "hilarious" is derived. It carries the idea of "joy," "excitement," "thrill." God Himself is this kind of giver, and He takes delight in seeing His children mimic their Father. A cheerful giver is one who can truthfully sing, "Take my silver and my gold, not a mite would I withhold"!

*Systematic*. The Christian should also be systematic in his giving. Paul exhorted the Corinthian church—"Upon the first day of the week let every one of you lay by him in store. . ." (1 Cor 16:2). There are two very practical reasons for such an injunction; (1) it is easier for the average person to give small sums weekly than to give large sums monthly, quarterly, or annually, and (2) the financial obligations of the church, to a large degree, occur on a weekly if not monthly basis. In the light of these NT principles, what believer would want to give less than ten percent of his income to the Lord. What Christian redeemed by the blood of the Lamb would want to lower the standard to five percent or two percent or to whatever he feels ..led" to give?

### **III.** Conclusion

Are Christians supposed to tithe? In my view--the answer is yes. Though some might conclude that tithing is not an explicit teaching of the NT, the preponderance of accumulative evidence suggests that tithing is a deduced teaching of the NT. But even when one determines that tithing is a valid scriptural practice for believers today, several admonitions are in order:

- 1. Tithing must never be seen as a means of obtaining righteousness or gaining right standing before God. Paul warned that "by the works of the law shall no flesh be justified." (Gal 2;16)
- 2. Tithing must never become a "legalistic standard." Tithing should always serve as the starting point, not the finish line. Many believers, while beginning with the tithe as a bench mark, have experienced the joy and blessing of going well beyond the tithe in their monetary stewardship.
- 3. Biblical stewardship must always be viewed with wide-angle lenses. Stewardship involves money, but it goes far beyond dimes and dollars. Christian stewardship involves the totality of the believer's life-his time, his money, his talents, his energy, his family, his business, his home, etc. When a believer begins to take total stewardship seriously, tithing is seen as only one facet of the Christian's accountability unto God. Negligence in tithing is not simply a money problem; it is a people problem--people professing Jesus Christ as Lord, but not recognizing the Lordship of Christ in their lives.

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