

## BIBLE STUDY

# Tithes and Offerings

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**D**AVID REMINDS US IN PS. 24:1 that everything belongs to God. He is the owner. *The earth is the Lord's and the fullness thereof, the world and those who dwell therein.* Paul reminds Timothy of God's ownership in 1 Tim. 6:7: *For we brought nothing into the world, and we cannot take anything out of the world.* In the self-centered society that we live in today, God's words to His special people Israel in Deut. 8:18 are still relevant. *You shall remember the LORD your God, for it is he who gives you power to get wealth, that he may confirm his covenant that he swore to your fathers, as it is this day.*

These verses help us to understand God's ownership and that in response or gratitude to that ownership, we give offerings to Him. In addition, as His children by Baptism and faith, we are Christian stewards. That adds a stewardship or management component to what God blesses us with. Everything we are and have is to be used for His purposes. So we are accountable to Him for our stewardship.

It is important for us to remember that God's storehouse is infinite. He doesn't want or need our offerings. What He wants is our hearts. Jesus points that out in Luke 16:13: *No servant can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money.* His blessings and gifts to us are not to increase our standard of living but to increase our standard of giving as He seeks to provide for those in need through us. The primary need is that of the Gospel — God uses us to provide for the mission of His Church.

## What is an offering?

According to Webster's Dictionary an offering is "something offered in worship or devotion, a contribution given in or through the church, anything offered as a gift." We have the example of the perfect offering in Jesus who offered Himself for us all. Our offerings, out of gratitude to Him, are expressions of praise and thanksgiving. All of that suggests that an offering is a very special kind of "giving." It is related to other charitable giving but it is distinctive.

## Biblical patterns for giving

1. **FIRSTFRUIT:** Give the first and best to God. *Honor the Lord with your wealth and with the firstfruits of all your produce.* (Prov. 3:9 ESV).

2. **SACRIFICIAL:** On the first day of every week, each of you is to put something aside and store it up, as he may prosper, so that there will be no collecting when I come. Paul tells the Corinthians in 1 Cor. 16:2, *On the first day of every week (systematic), each of you (everyone) is to put something aside and store it up (a portion or percentage), so that there will be no collecting when I come.*
3. **PROPORTIONAL (PERCENTAGE):** Offering a percentage allows a constant giving pattern regardless of income going up or down. It is dynamic and flexible.
4. **SYSTEMATIC:** Follow a weekly or regular pattern.
5. **EVERYONE:** All members of a congregation are Christian stewards by their faith and out of gratitude they return a portion of their blessings to the Lord. These offerings are collectively used for Christ's mission in, around and through the congregation.

## Old Testament offering patterns and principles

The first offerings given to the Lord recorded in the Old Testament were given out of **gratitude** in response to God's rich supply. Examples of this are **Abel** in Gen. 4:2b-4: *Now Abel was a keeper of sheep, and Cain a worker of the ground. In the course of time Cain brought to the Lord an offering of the fruit of the ground, and Abel also brought of the firstborn of his flock and of their fat portions. And the Lord had regard for Abel and his offering. And Noah, as he and his family came out of the ark in Gen. 8:20: Then Noah built an altar to the Lord ... and offered burnt offerings on the altar.*

Next we find the introduction of the giving of 10 percent or a tithe by **Abraham** in **gratitude** for the defeat of Chedorlaomer and the kings allied with him in Gen. 14:17-24 ESV: *... And Abram gave him (Melchizedek, priest of God most high) a tenth of everything.* And Jacob, after his dream at Bethel in Gen. 28:10-22 ESV: *... Early in the morning Jacob took the stone that he had put under his head and set it up for a pillar ... and this stone, which I have set up for a pillar, shall be God's house. And of all that you give me I will give a full tenth to you.*

It is interesting that the idea of giving 10 percent here predates the giving of the Law at Mount Sinai and the requirement that Israel had to tithe. However, giving an offering to God the Creator of all as part of a covenant response of gratitude and love has implications for all Christians today.

# The tithe

A tithe is the 10th part of goods or income, or 10 percent. The Law of God handed down through Moses on Mount Sinai required the children of Israel to tithe multiple times.

- › **THE FIRST TITHE** was of crops and flocks for the support of the Levites or priests. We learn from Lev. 27:30-33 ESV that the tithe was the Lord's. *Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the Lord's; it is holy to the Lord. If a man wishes to redeem some of his tithe, he shall add a fifth to it. And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the Lord. One shall not differentiate between good or bad, neither shall he make a substitute for it; and if he does substitute for it, then both it and the substitute shall be holy; it shall not be redeemed.*

Together with Num. 18:20-32, we see the whole picture: *And the Lord said to Aaron, "You shall have no inheritance in their land, neither shall you have any portion among them. I am your portion and your inheritance among the people of Israel. To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their service in the tent of meeting, so that the people of Israel do not come near the tent of meeting, lest they bear sin and die. But the Levites shall do the service of the tent of meeting, and they shall bear their iniquity. It shall be a perpetual statute throughout your generations, and among the people of Israel they shall have no inheritance. For the tithe of the people of Israel, which they present as a contribution to the Lord, I have given to the Levites for an inheritance. Therefore I have said of them that they shall have no inheritance among the people of Israel." And the Lord spoke to Moses, saying, "Moreover, you shall speak and say to the Levites, 'When you take from the people of Israel the tithe that I have given you from them for your inheritance, then you shall present a contribution from it to the Lord, a tithe of the tithe. And your contribution shall be counted to you as though it were the grain of the threshing floor, and as the fullness of the winepress. So you shall also present a contribution to the Lord from all your tithes, which you receive from the people of Israel. And from it you shall give the Lord's contribution to Aaron the priest. Out of all the gifts to you, you shall present every contribution due to the Lord; from each its best part is to be dedicated.' Therefore you shall say to them, 'When you have offered from it the best of it, then the rest shall be counted to the Levites as produce of the threshing floor, and as produce of the winepress. And you may eat it in any place, you and your households, for it is your reward in return for your service in the tent of meeting. And you shall bear no sin by reason of it, when you have contributed the best of it. But you shall not profane the holy things of the people of Israel, lest you die.'"*

- › **THE SECOND TITHE** was for the holding of the annual festival. The Israelites **needed to give** this tithe to be reminded that everything comes from Almighty God and if they were blessed abundantly, they could convert it to silver as recorded in Deut. 14:22-27: *You shall tithe all the yield of your seed that*

*comes from the field year by year. And before the Lord your God, in the place that he will choose, to make his name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstborn of your herd and flock, that you may learn to fear the Lord your God always. And if the way is too long for you, so that you are not able to carry the tithe, when the Lord your God blesses you, because the place is too far from you, which the Lord your God chooses, to set his name there, then you shall turn it into money and bind up the money in your hand and go to the place that the Lord your God chooses and spend the money for whatever you desire — oxen or sheep or wine or strong drink, whatever your appetite craves. And you shall eat there before the Lord your God and rejoice, you and your household. And you shall not neglect the Levite who is within your towns, for he has no portion or inheritance with you.*

Again, in Deut. 12:4-7 the Israelites are told about this second tithe. *You shall not worship the Lord your God in that way. But you shall seek the place that the Lord your God will choose out of all your tribes to put his name and make his habitation there. There you shall go, and there you shall bring your burnt offerings and your sacrifices, your tithes and the contribution that you present, your vow offerings, your freewill offerings, and the firstborn of your herd and of your flock. And there you shall eat before the Lord your God, and you shall rejoice, you and your households, in all that you undertake, in which the Lord your God has blessed you.*

- › **A THIRD TITHE** was to be given every third year for the relief of the poor. This tithe is recorded in Deut. 14:28-29. *At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. And the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the Lord your God may bless you in all the work of your hands that you do.*

The law of the tithe is reaffirmed in the strongest terms for the Israelites upon their return from exile in Mal. 3:6-10. In addition, the storehouse, a room of the sanctuary, is reinforced as the place to bring the tithes. That has implications regarding where Christians today bring their tithes. *For I the Lord do not change; therefore you, O children of Jacob, are not consumed. From the days of your fathers you have turned aside from my statutes and have not kept them. Return to me, and I will return to you, says the Lord of hosts. But you say, "How shall we return?" Will man rob God? Yet you are robbing me. But you say, "How have we robbed you?" In your tithes and contributions. You are cursed with a curse, for you are robbing me, the whole nation of you. Bring the full tithe into the storehouse, that there may be food in my house. And thereby put me to the test, says the Lord of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need.*

In addition to the tithes there were several other fixed claims, both annual and occasional: Ex. 22:29-30, 30:11-14; Lev. 19:9-10, 19:23-24; and Deut. 15:1-2, 15:7-11, 16:10-11, 16:15-17, 18:16-17, 23:21-23 and 24:19-21. Frederick C. Grant, author of *The Economic Background of the Gospels*, concludes: "If we may hazard an approximation, where no exact figures are available, the total taxation of the Jewish people in the time of Jesus, civil and religious

combined, must have approached the intolerable proportion of between 30 and 40 percent; it may have been higher still.”

The pattern for the Israelites was weekly worship with tithes going **to the Lord** at the local storehouse or place of worship for the needs outlined by God.

## Objections to tithing

- › Tithing is not required of us by God in the New Testament church.
- › I cannot afford to tithe.
- › I would like to tithe but my life is so ordered at this time financially that I just cannot do it.

It is true that we are not under the Old Testament regulations regarding the tithe. We live under the grace of Jesus Christ. Should we give more or less under grace than under the Law? Paul calls upon Christians to be “generous.” Could it be called generous to give less to the Lord’s work in the Church than the Israelites were commanded to give the Levites for the care of the temple? This is parallel to how the Third Commandment operates in the New Testament. We are not bound by all the Old Testament regulations regarding the Sabbath day: we can mow the lawn on the Sabbath if we like. But remembering the Sabbath day to keep it holy in the New Testament must surely mean that we will gather for worship at least once a week — for how could our dedication to the Lord be less than what was required in the Old Testament?

In gratitude as we seek to give praise and thanksgiving to God, to hold Him in awe and reverence, to edify the Church, to support the needy and give God glory, it makes sense to be generous, not because we have to, but because we want to and are empowered to by faith. It is in that regard that we offer God our tithes and offerings and more. As we do so God’s desire is to bless us with even more so that we in turn can be a blessing to those around us. That being said we really cannot afford not to tithe.

Surveys have shown that more than 80 percent of LCMS pastors practice tithing. At the same time only about 30 percent teach their congregations about it. So there is a lot of misunderstanding about tithing in our congregations. Most people indicate that they would like to tithe. Short of just “doing it,” how can they be enabled to tithe? Programs dealing with personal money management are available today such as Dave Ramsey’s “Financial Peace University” and Ron Chewning’s numerous materials about financial management and tithing to help people realize their desire to tithe by working toward and beyond it.

## New Testament offering patterns and principles

- › What is our sufficient sacrifice?
- › What are our tithes and offerings in New Testament terms?

In the New Testament, Jesus emphasized generosity in giving while affirming the principle of the tithe. In Matt. 23:23, he said: “Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others.”

Also in Luke 11:42, he said: “But woe to you Pharisees! For you tithe mint and rue and every herb, and neglect justice and the love of God. These you ought to have done, without neglecting the others.”

Jesus talks about the heart of the giver being right with him in Luke 18:9-14: *He also told this parable to some who trusted in themselves that they were righteous, and treated others with contempt: “Two men went up into the temple to pray, one a Pharisee and the other a tax collector. The Pharisee, standing by himself, prayed thus: ‘God, I thank you that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector. I fast twice a week; I give tithes of all that I get.’ But the tax collector, standing far off, would not even lift up his eyes to heaven, but beat his breast, saying, ‘God, be merciful to me, a sinner!’ I tell you, this man went down to his house justified, rather than the other. For everyone who exalts himself will be humbled, but the one who humbles himself will be exalted.”*

Again in Heb. 7:1-10 the principle of the tithe is lifted up: *For this Melchizedek, king of Salem, priest of the Most High God, met Abraham returning from the slaughter of the kings and blessed him, and to him Abraham apportioned a tenth part of everything. He is first, by translation of his name, king of righteousness, and then he is also king of Salem, that is, king of peace. He is without father or mother or genealogy, having neither beginning of days nor end of life, but resembling the Son of God he continues a priest forever. See how great this man was to whom Abraham the patriarch gave a tenth of the spoils! And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people, that is, from their brothers, though these also are descended from Abraham. But this man who does not have his descent from them received tithes from Abraham and blessed him who had the promises. It is beyond dispute that the inferior is blessed by the superior. In the one case tithes are received by mortal men, but in the other case, by one of whom it is testified that he lives. One might even say that Levi himself, who receives tithes, paid tithes through Abraham, for he was still in the loins of his ancestor when Melchizedek met him.*

As people of the new covenant who live by God’s grace through faith in Jesus and what He has done for us to restore us to the heavenly Father, all that we do recognizes God’s ownership of everything and our role as stewards of all that we are and do and have. Our offerings to the Lord follow the pattern that Paul lays out in 2 Cor. 9:6-8 that we give **generously, voluntarily and cheerfully** in gratitude to God for all that he blesses us with. *The point is this: whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully. Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that having all sufficiency in all things at all times, you may abound in every good work.*

Paul challenges us beyond just giving to “**excel in this act of grace**” (2 Cor. 8:7b ESV). Proportionate or percentage giving was the basis



for giving in the Old Testament with the tithe as God's required starting point. It stands as a key principle for the New Testament approach to giving. To excel in giving suggests giving more than what was required in the Old Testament making the tithe the beginning point or the floor of giving.

The motivation is important as we read in Matt. 6:19-20: *Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also.*

We give not to be saved but because we are saved by what Jesus has done for us. Our tithes and gifts are given to the Lord at the local storehouse where we are fed by the Word and Sacraments. They are collectively used for the mission of Christ for God's purposes. God blesses us with more than we need so that having what is needed for ourselves we can share the rest with those in need around us. God uses us to supply for the needs of those around us especially their need for the Gospel.

## Pastor, how much should I give?

I hope it is faith and not selfish greed that leads a Christian to ask the question, "How much should I give to the Lord?" God blesses us in order to enable us to be a blessing to those with needs around us. See Matt. 25:31-46. We are an offering acceptable to God through Christ. We are stewards. The biblical patterns that we see suggest our giving to the Lord in praise and thanksgiving will involve firstfruits, sacrificial, proportionate and systematic giving by the whole family of believers, thus giving honor to God. It is generous, cheerful and voluntary. This is not different from the Old Testament. As we excel in giving it suggests giving more than what was required in the Old Testament, making the tithe of 10 percent the beginning point or the floor of giving, and generously going beyond it.

## The blessing of giving

*The one who offers thanksgiving as his sacrifice glorifies me; to one who orders his way rightly I will show the salvation of God!* (Ps. 50:23 ESV). Jesus said, "It is more blessed to give than to receive" (Acts 20:35 ESV).

*For I the Lord do not change; therefore you, O children of Jacob, are not consumed. From the days of your fathers you have turned aside from my statutes and have not kept them. Return to me, and I will return to you, says the Lord of hosts. But you say, "How shall we return?" Will man rob God? Yet you are robbing me. But you say, "How have we robbed you?" In your tithes and contributions. You are cursed with a curse, for you are robbing me, the whole nation of you. Bring the full tithe into the storehouse, that there may be food in my house. And thereby put me to the test, says the Lord of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need* (Mal. 3:6-10 ESV).

God is honored by and blesses faithful giving. Indeed, God always blesses our good works. That does not mean that God will reward us with riches and answered prayers, etc., if we give enough to Him! God can never be in our debt. And, what is more, God's blessings are not always what we think blessings should be. We might pray for an illness to be removed, but God might bless us with patience instead. But this much is certain: A life lived in the will of God will always be more blessed than a life lived in opposition to the will of God. God wants us to know that He has even more blessing to give as we give to Him. We are like funnels. God pours blessings in at the top and as we let them flow through us to address the needs around us, He keeps pouring in. If we block the funnel by keeping it all for ourselves, we prevent Him from pouring more on top. The more we let His gifts flow through us, the more He pours on top. We cannot out give God.

In addition, the storehouse, a room of the sanctuary, is reinforced as the place to bring the tithes. That has implications regarding where Christians today bring their tithes.

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## Conclusions

Tithing is definite and concrete — and it recognizes a biblical principle: Being generous in the New Testament cannot mean being less generous than God's people of old. It honors God because His portion is set aside first. It is a systematic form of giving so other things do not tend to squeeze out God's portion. It serves as a definite and regular reminder of God's ownership and the Christian's stewardship.