

TITHES AND OFFERINGS

David reminds us in Psalm 24:1 that everything belongs to God. He is the owner. *The earth is the Lord's and everything in it, the world and all who live in it.* Paul reminds Timothy of God's ownership in 1Timothy 6:7. *For we brought nothing into the world, and we can take nothing out of it.* In the self centered society that we live in today God's words to his special people Israel in Deuteronomy 8:18 are still relevant. *But remember the Lord your God, for it is he who gives you the ability to produce wealth.* 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. 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 both 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 being that of the Gospel.

1. What is an offering?

According to Webster an offering is "something offered in worship or devotion, a contribution given in or thru 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.

2. Biblical patterns for giving

a) **First-fruit** – Give the first and best to God. *Honor the Lord with your wealth, with the firstfruits of all your crops...* Proverbs 3:9

b) **Sacrificial** – According to Webster it is "the surrender of something valued for the sake of something higher."

Paul tells the Corinthians in 1Corinthians 16:2 *On the first day of every week(systematic), each one of you(everyone) should set aside a sum of money in keeping with his income (a portion or percentage as he may prosper), saving it up so that when I come no collections will have to be made.*

c) **Proportional (percentage)** – Offering a percentage allows a constant giving pattern regardless of income going up or down. It is dynamic and flexible.

d) **Systematic** – Follow a weekly or regular pattern.

e) **Everyone** – All in the congregation are Christian stewards by their faith and out of gratitude return a portion of their blessings to the Lord. These offerings are collectively used for Christ's mission in, around, and through the congregation.

3. 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 Genesis 4:2b-4 *Now Abel kept flocks, and Cain worked the soil. In the course of time Cain brought some of the fruits of the soil as an offering to the Lord. But Abel brought fat portions from some of the firstborn of his flock. The Lord looked with*

favor on Abel and his offering..., and **Noah** as he and his family came out of the ark in Genesis 8:20 *Then Noah built an altar to the Lord..and sacrificed burnt offerings on it.*

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

It is interesting that the idea of giving ten 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.

4. The Tithe

A tithe is the tenth part of goods or income. It is simply put 10%. The law of God handed down through Moses on Mount Sinai required the Children of Israel to tithe multiple times.

a) **The first tithe** was of crops and flocks for the support of the Levites or priests. We learn from Leviticus 27:30-32 that the tithe was the Lord's. *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. If a man redeems any of his tithe, he must add a fifth of the value to it. The entire tithe of the herd and flock – every tenth animal that passes under the shepherd's rod – will be holy to the Lord. He must not pick out the good from the bad or make any substitution. If he does make a substitution, both the animal and its substitute become holy and cannot be redeemed.*

Together with Numbers 18:20-32 we see the whole picture. *The Lord said to Aaron, "You will have no inheritance in their land, nor will you have any share among them; I am your share and your inheritance among the Israelites. I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting. From now on the Israelites must not go near the tent of meeting, or they will bear the consequences of their sin and will die. It is the Levites who are to do the work at the tent of meeting and bear the responsibility for offenses against it. This is a lasting ordinance for the generations to come. They will receive no inheritance among the Israelites. Instead, I give to the Levites as their inheritance the tithes that the Israelites present as an offering to the Lord. That is why I said concerning them: 'They will have no inheritance among the Israelites.'"*

The Lord said to Moses, "Speak to the Levites and say to them: 'When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the Lord's offering. Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress. In this way you also will present an offering to the Lord from all the tithes you receive from the Israelites. From these tithes you must give the Lord's portion to Aaron the priest. You must present as the Lord's portion the best and holiest part of everything given to you.'

"Say to the Levites: 'When you present the best part, it will be reckoned to you as the product of the threshing floor or the winepress. You and your households may eat the rest of it anywhere, for it is your wages for your work at the Tent of Meeting. By presenting the best part of it you will not be guilty in this matter; then you will not defile the holy offerings of the Israelites, and you will not die.'"

b) **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 Deuteronomy 14:22-27. *Be sure to set aside a tenth of all that your fields produce each year. Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the Lord your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the Lord your God always. But if that place is too distant and*

you have been blessed by the Lord your God and cannot carry your tithe (because the place where the Lord will choose to put his Name is so far away), then exchange your tithe for silver, and take the silver with you and go to the place the Lord your God will choose. Use the silver to buy whatever you like: cattle, sheep, wine or other fermented drink, or anything you wish. Then you and your household shall eat there in the presence of the Lord your God and rejoice. And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own.

Again, in Deuteronomy 12:4-7 the Israelites are told about this second tithe. *You must not worship the Lord your God in their way. But you are to seek the place the Lord your God will choose from among all your tribes to put his Name there for his dwelling. To that place you must go; there bring your burnt offerings and sacrifices, your tithes and special gifts, what you have vowed to give and you freewill offerings, and the firstborn of your herds and flocks. There, in the presence of the Lord your God, you and your families shall eat and shall rejoice in everything you have put your hand to, because the Lord your God has blessed you.*

c) **A third tithe** was to be given every third year for the relief of the poor. This was like a social ministry program. In today's world a portion of our taxes pays for many social needs. This tithe is recorded in Deuteronomy 14:28-29. *At the end of every three years, bring all the tithes of that year's produce and store it in your towns, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and widows who live in your towns may come and eat and be satisfied, and so that the Lord your God may bless you in all the work of your hands.*

The law of the tithe is reaffirmed in the strongest terms for the Israelites upon their return from exile in Malachi 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. *"I the Lord do not change. So you, O descendants of Jacob, are not destroyed. Ever since the time of your forefathers you have turned away from my decrees and have not kept them. Return to me, and I will return to you," says the Lord Almighty. "But you ask, 'How are we to return?' Will a man rob God? Yet you rob me. But you ask, 'How do we rob you?' In tithes and offerings. You are under a curse – the whole nation of you – because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the Lord Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it."*

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, Deut. 15:1-2, 15:7-11, 16:10-11, 16:15-17, 18:16-17, 23:21-23, 24:19-21. Frederick C. Grant (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.

5. 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 covenant response to giving while affirming the principle of the tithe. In Matthew 23:23 he said, *"Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices – mint, dill and cumin. But you have neglected the more important matters of the law – justice, mercy and faithfulness. You should have practiced the latter,*

without neglecting the former.” Also in Luke 11:43 he said, “Woe to you Pharisees, because you give God a tenth of your mint, rue and all other kinds of garden herbs, but you neglect justice and the love of God. You should have practiced the latter without leaving the former undone.”

Jesus talks about the heart of the giver being right with him in Luke 18:9-14. *To some who were confident of their own righteousness and looked down on everybody else, Jesus told this parable: “Two men went up to the temple to pray, one a Pharisee and the other a tax collector. The Pharisee stood up and prayed about himself: ‘God, I thank you that I am not like all other men – robbers, evildoers, adulterers – or even like this tax collector. I fast twice a week and give a tenth of all I get.’ But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, ‘God have mercy on me a sinner.’ I tell you that this man, rather than the other, went home justified before God. For everyone who exalts himself will be humbled and he who humbles himself will be exalted.”*

Again in Hebrews 7:1-9 the principle of the tithe is lifted up. *This Melchizedek was king of Salem and priest of God most high. He met Abraham returning from the defeat of the kings and blessed him, and Abraham gave him a tenth of everything. First, his name means “king of righteousness”; then also, “king of Salem” means king of peace.” Without father or mother, without genealogy, without beginning or days or end of life, like the Son of God he remains a priest forever. Just think how great he was: Even the patriarch Abraham gave him a tenth of the plunder! Now the law requires the descendants of Levi who become priests to collect a tenth from the people – that is, their brothers – even though their brothers are descended from Abraham. This man, however, did not trace his descendant from Levi, yet he collected a tenth from Abraham and blessed him who had the promises. And without doubt the lesser person is blessed by the greater. In the one case, the tenth is collected by men who die; but in the other case, by him who is declared to be living. One might even say that Levi, who collects a tenth, paid the tenth through Abraham, because when Melchizedek met Abraham, Levi was still in the body of his ancestor.*

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 Corinthians 9:6-8 that we give **generously, voluntarily, and cheerfully** in gratitude to God for all that he blesses us with. *Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give **what he has decided** in his heart to give, not reluctantly or under compulsion, for **God loves a cheerful giver**. And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work.*

Paul challenges us beyond just giving to **“excel in this grace of giving.”** 2 Corinthians 8:7b Proportionate or percentage giving was the basis of 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. *“Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where moth and rust do not destroy, 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 had done for us. Our tithes and gifts are given to the Lord at the local storehouse where we are fed Word and sacrament. 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.

6. Pastor, how much should I give?

Hopefully it is faith and not selfish greed that leads a Christian to ask the question, “How much should I give to the Lord?” We are free from the demands of the law including tithes, burnt offerings and sacrifices by the perfect sacrifice of Jesus. We no longer have to give because of the law, now we get to give because of the gospel. We are under a new covenant. Love God, and love your neighbor as yourself. God blesses us in order to enable us to be a blessing to those with needs around us. Jesus said, “It is more blessed to give than to receive.” Acts 20:35 Cf. Matthew 25:31-46. We are an offering acceptable to God through Christ. We are stewards.

7. 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 God does not require us to tithe. We live under the grace of Jesus Christ. Should we give more or less under grace than under the law? 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 **follow his guidance** about doing these things 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% of the pastors of the LCMS practice tithing. At the same time only about 30% 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.

The biblical patterns that we see suggest our giving to the Lord in praise and thanksgiving will involve first fruits, sacrificial, proportionate, systematic giving by the whole family of believers 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 ten percent the beginning point or the floor of giving and generously going beyond it.

2Cor. 9:6-8 2Cor. 8:7 “excel in this

“I the Lord do not change. So you, O descendants of Jacob, are not destroyed. Ever since the time of your forefathers you have turned away from my decrees and have not kept them. Return to me, and I will return to you,” says the Lord Almighty. “But you ask, ‘How are we to return?’ Will a man rob God? Yet you rob me. But you ask, ‘How do we rob you?’ In tithes and offerings. You are under a curse – the whole nation of you – because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this,” says the Lord Almighty, “and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it.”
Malachi 3:6-10.

The Malachi text is the only place in the Bible where God invites us to test him and see... This is unique! Everywhere else he emphatically says, “Do not put me to the test,” and doing so comes with

the death penalty. He 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 stop up the funnel by keeping it all for ourselves we prevent him from pouring more in on top. The more we let his gifts flow through us the more he pours in 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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2Corinthians 9:6-8

Conclusions

Tithing is definite and concrete. 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.

It is important to remember that tithing as a concept has a broader reach than just being limited to finance. As God's stewards we manage all of life and life's resources for God's purposes.

8. The Blessing of Giving

God is honored by and blesses faithful giving.

He who sacrifices thank offerings honors me, and he prepares the way so that I may show him the salvation of God. Psalm 50:23

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