

THE GRACE OF GIVING!

The Bible is full of statements from beginning to end on giving from compulsion/law and on giving from freedom/grace. This paper will shortly explore many of the passages that have to do with giving, the role of tithing in the church, principles of Christian stewardship, and the joy and thanksgiving that under girds the whole process of giving!

THE FIRST MENTION OF GIVING – CAIN & ABEL

The first mention of man giving to God in the Bible is the story of Cain and Abel in Genesis 4. It seems that the main message that is being given in this story is that Abel gave in faith and joy, while Cain did not give in faith and joy. Hebrews 11:4 says, “By faith Abel offered God a better sacrifice than Cain did. By faith he was commended as a righteous man, when God spoke well of his offerings. And by faith he still speaks, even though he is dead.” The Message Bible puts it this way, “By an act of faith, Abel brought a better sacrifice to God than Cain. It was what he believed, not what he brought, that made the difference. That's what God noticed and approved as righteous. After all these centuries, that belief continues to catch our notice.”

Even though Cain's offering was not accepted and he became angry and killed his brother Abel, and even though God told Cain that his crops would never produce for Cain and that he would be a wanderer (Gen 4:12), God still had mercy and grace on Cain and wanted to be with him and protect him (Gen 4:13-17). The reality is that God still loved Cain and gave him protection, a wife, children, and a city. Jesus said, “Love your enemies... that you may be sons of your Father in heaven. He causes the sun to rise on the evil and the good, and sends rain on the righteous and the unrighteous” (Matt 5:43-45).

In the New Testament we are told, “without faith it is impossible to please God” (Heb 11:1). When we give, we do not give because of some impersonal, eternal moral law, where we are just trying to get the divine policeman off of our back, but rather because we trust God with our finances. Just like the Philippians when we give in faith and joy our gifts “are a fragrant offering, an acceptable sacrifice, pleasing to God” (Phil 4:18b). We give with the spirit of Abel, a spirit of faith.

ABRAM & MELCHIZEDEK – GENESIS 14 & HEBREWS 7

The first mention of a *tithe* in Scripture happens in Genesis 14. In this story Abraham had gone to battle in a crusade against a coalition of five Mesopotamian kings. These kings had taken possession of all the goods of Sodom and Gomorrah and all their food. They also had carried off Abram's nephew, Lot, and his possessions (Gen 14:12-13). In response, Abram took 318 of his trained servants and recovered the stolen goods as well as his nephew. Then this is what Scripture says,

“After Abram returned from defeating Kedorlaomer and the kings allied with him, the king of Sodom came out to meet him in the Valley of Shaveh (that is, the King's Valley). **18** Then Melchizedek king of Salem brought out bread and wine. He was priest of God Most High, **19** and he blessed Abram, saying, “Blessed be Abram by God Most High, Creator of heaven and earth. **20** And praise be to God Most High, who delivered your enemies into your hand.” Then Abram gave him a tenth of everything. **21** The king of Sodom said to Abram, “Give me the people and keep the goods for yourself.” **22** But Abram said to the king of Sodom, “With raised hand I have sworn an oath to the LORD, God Most High, Creator of heaven and earth, **23** that I will accept nothing belonging to you, not even a thread or the strap of a sandal, so that you will never be able to say, ‘I made Abram rich.’ **24** I will accept nothing but what my men have eaten and the share that belongs to the men who went with me—to Aner, Eshkol and Mamre. Let them have their share.”

While there are many conjectures as to who this mysterious priest-king was (some say he was a ordinary Canaanite priest, others Shem, others the pre-incarnate Christ), Scripture is silent about this point. What is important is that this is the first time in Scripture the word “tenth” or “tithe” is used, it is the Hebrew word מַעֲשֵׂר (Ma'aser). This word in Scripture is used for a variety of means (three different mandates to tithe in the Law, one use for a political tax, and here as a percentage for a spoils of war gift).

There are a few things that we can gather from this passage. First, Abram did not give

any of his personal wealth to Melchizedek, rather he gave tenth of his spoils from the war. Second, Abram makes it clear that this wealth was not his and that he did not keep any of the spoils (verse 23-4). Third, this is a one time event that was common in the ancient Middle East. Fourth, if we follow this as an example of how to give income, then we would give one tenth to a priest, and the other ninety percent to the king of Sodom (who represents Satan!). Fifth, over four hundred years later, the Law of Israel would give directions as to what was to be done with spoils from war. It is found in Numbers 31:9, 27-30...

“**9** The Israelites captured the Midianite women and children and took all the Midianite herds, flocks and goods as plunder... **27** Divide the spoils equally between the soldiers who took part in the battle and the rest of the community. **28** From the soldiers who fought in the battle, set apart as tribute for the LORD one out of every five hundred, whether people, cattle, donkeys or sheep. **29** Take this tribute from their half share and give it to Eleazar the priest as the LORD’s part. **30** From the Israelites’ half, select one out of every fifty, whether people, cattle, donkeys, sheep or other animals. Give them to the Levites, who are responsible for the care of the LORD’s tabernacle.”

So the tenth, the Ma’aser, that Abram gives to Melchizedek is first and foremost a gift from the spoils of war and not a practice that Abram did with his personal wealth.

There is a passage in the New Testament that mentions this story of Scripture, and it is the only mention of the word *tithe* in the epistles of the New Testament. It occurs in Hebrews chapter seven. After setting up a comparison of the priesthoods of Melchizedek and Levi, verses seven through twelve say,

“**7** Now beyond all contradiction the lesser is blessed by the better. **8** Here mortal men receive tithes, but there he receives them, of whom it is witnessed that he lives. **9** Even Levi, who receives tithes, paid tithes through Abraham, so to speak, **10** for he was still in the loins of his father when Melchizedek met him.” **11** Therefore, if perfection were through the Levitical priesthood (for under it the people received the law), what further need was there that another priest should rise according to the order of Melchizedek, and not be called according to the order of Aaron? **12** For the priesthood being changed, of necessity there is also a change of the law.”

The book of Hebrews is about establishing the preeminence of Christ in everything. The first two chapters show how Christ is greater and more worthy than the angels – “Having become so much better than the angels” (1:4). The third chapter has to do with Christ being greater than Moses – “For this One has been counted worthy of more glory than Moses” (3:3). In the fourth chapter Christ is greater than Joshua in that he has led people into true eternal rest – “For if Joshua had given them rest, then He would not afterward have spoken of another day” (4:8). So a constant theme that we see building in Hebrews is “Greater, greater, greater”!

In chapter 5, the writer of Hebrews has a mighty revelation concerning the priesthood of Melchizedek being GREATER than the priesthood of Levi. As he reads Psalm 110, he sees that it is a prophetic messianic psalm that is referring to Christ. He has already quoted the first verse of this Psalm in chapter one, “Sit at My right hand, Till I make Your enemies Your footstool” (1:13) - which is a reference to Christ’s ascension and finished work. Now he quotes the fourth verse of that psalm which says, “You are a priest forever according to the order of Melchizedek” (5:6). Bursting with excitement, the writer quotes this verse again in (5:10), and says, “of whom we have much to say, and hard to explain, since you have become dull of hearing” (5:11). So once again the theme of Christ being greater comes up, and the importance of Christ being greater than the priesthood of Levi will have tremendous importance for the argument that a change in priesthood means a change of the law (7:12), which is “annulled because of its weakness and unprofitableness” (7:18). God found fault with the law under the Levitical priesthood (8:7), and has now made that law “obsolete” (8:13) by the establishment of a new and eternal priest, according to the order of Melchizedek. This line of thought of the Law being annulled and done away with, will be of supreme importance for chapter 8-10, where the writer lays down the glorious realities of the “new covenant”, and the “better hope” (7:19).

At the beginning of chapter seven, the writer of Hebrews goes back to the only narrative of Melchizedek in the Scriptures (Genesis 14), and sees through this story, how the priesthood of Melchizedek is better than the priesthood of Levi. He makes at least four arguments from this story as to why the priesthood of Melchizedek is greater. They are as follows:

1. The “greater” Melchizedek blessed the “lesser” Abraham (and thus Levi)

2. Abraham (and Levi) gave a tenth of his war spoils to Melchizedek
3. Melchizedek does not have a record of birth or death, unlike Levi
4. The Melchizedek priesthood came with a eternal oath, unlike Levi

A usual reading of Hebrews 7:8 is given in such a manner, “Here mortal men [ie. the ushers in our churches] receive tithes, but there he [ie. Jesus] *receives them*, of whom it is witnessed that he lives.” While it is easy to see how one could arrive at this reading, it seems more likely that this is a reference to the still operating Levitical tithing system going on in the temple, and the “he” being a reference to Melchizedek in Genesis 14. The Temple had not been destroyed yet at the writing of this epistle, and so many Jews were still bringing their tithes of grain and livestock to the temple. Some Christians who were still acting as if they were under the Law, were also bringing tithes, and the Levitical priests would receive their tithes. The writer of Hebrews is saying “here mortal [or dying] men” (ie. the Levitical priests of whom there have been hundreds since Levi) “receive tithes” (ie. in the temple), but “there” (ie. in the story of Genesis 14), “he” (ie. Melchizedek, thus lower case *he*) “receives them, of whom it is witnessed that he lives” (ie. he receives them because Levi payed him the tithe through his great-granddaddy Abraham). The writer does not say that Melchizedek lives on but that the *testimony* or *witness* of him lives on, for there is no record of his death (which is very important for a Jewish interpreter of Scripture). So this is just a further explanation of one of the four points of why Melchizedek is greater than Levi.

Thus the whole reason for the mention of the word *tithe* in this passage is to show that Melchizedek was greater than Levi! It does not seem that the writer is arguing that Christians are still bound to the law of tithing, and that now their tithe goes to Jesus. Rather, he is actually making the argument that because there has “been a change of priesthood, there is a necessity of a change of the law” (7:12)! This means that no longer is there a curse for those who don’t tithe. No longer is one obligated to tithe to remain right with God and be blessed. On the contrary, Christ has done a finished work as the priest according to the order of Melchizedek and we have “already been blessed with every spiritual blessing in the heavenly places in Christ ” (Eph 1:3). Paul said that in Christ God has already completely forgiven us and made us right with

him “having wiped out the handwriting of requirements that was against us, which was contrary to us. And He has taken it out of the way, having nailed it to the cross.” (Col 2:14) If people try to garner favor with God by tithing, have again gone and put Christ under the inferior Levitical Priesthood instead of the much greater Melchizedek priesthood! The whole point of even mentioning tithe in this long argument was to show that a change in priesthood meant a change in law! The only law for the Christian is the law of love, faith, and liberty. If one still tithes because it is mentioned a couple of times before the law I would ask them, “Do you still observe the Sabbath? Do you circumcise your sons? Do you give burnt offerings? Do you have multiple wives? All these things we also around before the Law. Why stay in slavish obedience to something that we have been liberated from?”

JACOB – FREEWILL TITHING

The only other mention of a tithe before the Law occurs in Genesis 28:20-22. This is what the passage says,

“Then Jacob made a vow, saying, “If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear **21** so that I return safely to my father’s household, then the LORD will be my God **22** 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.”

A few things stand out about this passage. First, Jacob is making a bargain with God. He tells God that if he watches over him on the journey that he is about to take, that he will in turn give God ten percent of everything of what he has. Second, this does not seem to be a statement that he will continue to give God ten percent of everything he gets for the rest of his life, but rather a one time bargain. Third, God did not command Jacob to give anything, but rather Jacob made a freewill vow. Fourth, Jacob probably gave God ten percent through sacrificial offering, and or a

place where the poor and needy could take of the food. He served as his own priest and built altars to Yahweh (Gen 35:1, 10).

In trying to come up with what this verse means for Christians, a few things can be said. First, we can only give to God what God first gives to us. Second, our gifts and tithes are freewill gifts and tithes, not mandatory or commanded by God.

ISAAC – SOWING SEED

Another interesting story is of Jacob's father, Isaac. In this story Isaac decided to trust God during a time of famine and God blessed him with a hundred-fold return. Genesis 26:12-14 says, "Isaac planted crops in that land and the same year reaped a hundredfold, because the LORD blessed him. **13** The man became rich, and his wealth continued to grow until he became very wealthy. **14** He had so many flocks and herds and servants that the Philistines envied him." God does bless us with spiritual as well as material blessings. In the New Testament our giving is compared to sowing seed. While we may not reap a financial blessing of one hundred fold, we are sure to reap many blessings (spiritual, and even material). Paul said in 2 Corinthians 9:6, "Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously." Just as a farmer sows seed with expectation/faith for a harvest, so when the believer sows money into the work of the ministry, they can do it in faith believing that they will "reap generously." Talking about the generous giving of the Philippians, Paul says, "Not that I seek the gift, but I seek the fruit that abounds to your account" (Phil 4:17). While Paul said that he already had everything that he needed, he still commended their giving, because he knew that God would bless them for their giving. As the Message puts it, "a stingy planter gets a stingy crop; a lavish planter gets a lavish crop" (2 Cor 9:6).

TITHING UNDER THE LAW

Tithing in the Bible mainly has to do with the Mosaic Law. While it has been shown that the word tithes occurs twice in the Bible before the Law, it was also shown that those tithes were most likely one time events, and that they were, as least in the case of Jacob, freewill gifts that

were not given under the compulsion of law. Once the Law was given to Israel, there were many instructions as to who was to tithe, when they were to tithe, where the tithe was to go, and why the tithe was instituted.

Unlike the popular thought that the tithe was of any income that the Israelites made, the Bible actually describes the tithe of only being of produce of the land, and of the increase of the flocks and herds. The Bible says, “And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD’s. It is holy to the LORD.... And concerning the tithe of the herd, or of the flock, even of whatsoever passes under the rod, the tenth shall be holy to the LORD” (Lev. 27:30, 32). So the only type of people who tithed were the farmers who owned land, and herdsman. Israel did have a monetary system as is clearly seen in the Scriptures, but God did not allow Israel to tithe money or of the income of any job. While Israel was a more agrarian society than say the United States, it also had many other occupations within the land. They included things such as: carpenters, bakers, clothing makers, hired farm workers, hired herdsman, candle makers, perfume makers, physicians, sculptors, soldiers, tanners, teachers, tent makers, painters, musicians, metal craftsman, masons and jewelry craftsman. Anyone who worked within these occupations not only would not have tithed, but it would have been against the law for them to tithe. What they did do was give free-will offerings and taxes.

A second thing about the tithe under the law was that it could only be from the land of Israel. If one had property elsewhere in the world, the produce of it was not supposed to be tithed of. The Bible says that the tithe is “of the land.” Israel understood this to mean that only produce from the “holy land” could be tithed of. While originally Israel tithed from all the land, after they returned from the exile in Babylon, they restricted the tithe even further to three tithing zones. Deuteronomy 12:19 says, “Be careful not to neglect the Levites as long as you live in your land.” This is one reason why modern Jews do not tithe. The first reason is because there is no temple and no priests ministering in the temple. The second reason is that the heads of the synagogues are not Levites and only Levites could receive tithes. This is why people like Jesus, Paul, Peter, and the rest of the disciples could never receive tithes, they were not Levites. The third reason is that even if there was a temple, the only modern Jews that would tithe would be the Jews that are in the tithing zones and in the holy land. Once again for it to be biblical only Jews that were land owners and had produce of that land, or those who were herdsman, would tithe. The method Jews use today to support their synagogues is called the “patron system.” In this system families

buy seats for various prices each year. Many families actually give more than ten percent of their income through this system.

A third thing about the tithe under the law was that there was more than one tithe. The majority of Christian and Jewish biblical scholars believe that the law requires multiple tithes. The list of commentators include people such as Adam Clarke, Matthew Henry, Charles Ryrie, Josephus, and the Jewish Talmud. The first tithe is called the “Levitical tithe.” This tithe is outlined in Numbers 18. Verse 21 says, “I have given the children of Levi all the tenth in Israel for an inheritance, for their service” The Levites were not given a portion of land when Israel inherited the promise land. So, the Lord made the first tithe a law to support everyone in the tribe of Levi. The Levites also served and helped the priests of Israel. From this tithe that the Levites received, they would give one-tenth to the priesthood, those descended from Aaron (Leviticus 18:26-28). The second tithe is known as the “Festival tithe” and is found in Deuteronomy 12 & 14. Whereas the first tithe was brought to the Levitical cities (Neh 10:37), the second tithe was brought to the streets of Jerusalem to hold a celebration feast for everyone (Deut 12:6-7, 17-18). If the family had to travel a long way, they could exchange their tithe for silver, and then when they got to Jerusalem they were told 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” (Deut 14:26). So none of this tithe went to the Levites or the priests, but it was all consumed by the family with celebration and rejoicing. The third tithe in the law was known as the “poor tithe.” This tithe occurred only every three years. Deuteronomy 14:28-29 says, “At the end of 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 the 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.” This tithe is also mentioned in Deuteronomy 26:12-13 and it was put in place so that the poor, strangers, orphans, widows, and Levites would be looked after. Later in Israel’s life, a fourth tithe was required which was really a tax to the king. 1 Samuel 8:15 says, “He will take a tenth of your grain and your vintage, and give it to his officers and servants.” Remember, Israel was a theocracy, and so this last tax was to help with the ruling of the government. So, if someone was to “tithe” according to the outlines of the Bible, they would tithe anywhere from 23.3% to 33.3%

of the produce of their land and their herds. This is what the Law requires, and this is what it would look like to tithe biblically according to the law.

A fourth thing about tithing under the law is that it was meant to take the burden off of the poor. No poor person would ever have tithed (because no poor person would have at least ten livestock or a portion of land), but rather would have received of the tithes, and would have given to God freewill gifts. This is seen in the story of the poor widow giving her last two mites that she had to the Lord (Luke 21:1-4). Jesus also most likely would not have qualified to tithe, because his family was among the poor. Luke 2:24 says that the family brought “a pair of doves or two young pigeons” to offer as a sacrifice, which was what poor people would bring.

In summary, tithing under the law was only for landowners and herdsman, tithing was never anything but food and animals, and there were three or four tithes that Israel would observe. A last unique thing about tithing under the law, was that there would be no tithes every seventh and fiftieth years. During those years the lands were at rest and so they would not produce anything.

FREEWILL OFFERINGS UNDER THE LAW

While not everyone in Israel could tithe according to the law, everyone in Israel could give freewill offerings. When Israel had need for constructing things for the Lord, the people were ready and willing to give. Exodus 25:2 says, “Tell the Israelites to bring me an offering. You are to receive the offering for me from everyone whose heart prompts them to give.” The key was that the offering was of ones freewill, for it was only given by those whose hearts were prompted. Later, Exodus 35:29 says, “All the Israelite men and women who were willing brought to the LORD freewill offerings for all the work the LORD through Moses had commanded them to do.” The peoples hearts were stirred so much to give that more than enough came in, and Moses actually had to tell the people to stop giving because they already had more than enough to do what God had instructed him to do (Exodus 36:3-7). The burnt, grain, and peace offerings (Lev 1-3) were all voluntary acts of worship. In the story of the widow giving her last two mites, it says that she put it into the temple treasury. At the treasury there was one box for the temple tax and there were six boxes where freewill collections could be given. Freewill offerings have always been a part of the people of Israel. The Holman Bible Dictionary says,

“The distinctive mark of the free will offering was the ‘stirred hearts’ and ‘willing spirits’ of the givers.”

MALACHI - MINISTERS WHO ROB GOD

Some very popular verses concerning the tithe are Malachi 3:8-11 which say,

“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. I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit”, says the LORD Almighty.”

Many people will read the first part of these verses like this,

“Will a man [ie. Christians] rob God? Yet you rob me. But you ask, ‘How do we rob you?’ In tithes and offerings [ie. the 10% gross of your income that belongs to God and the surplus freewill offering that also belongs to him], You [ie. Christians who don’t give 10% of their gross income to the church and a freewill offering] are under a curse – the whole nation of you – because you are robbing me.”

While it is very understandable why many may read these verses this way, it seems that the context of the greater book of Malachi leads to a different reading. Aside from the first five verses of Malachi, the entire book is written to the Levitical priesthood. Starting in verse six of chapter one and continuing through the end of the book, we see an angry prophetic call to the priesthood for their corruption of how they were handling the tithes. Starting in verse six and continuing down the Lord is speaking through his prophet saying, “It is you, O priests, who show contempt for my name ... You place defiled food on my alter ... you bring blind animals for sacrifice ... you sacrifice crippled or diseased animals ... Oh, that one of you would shut the

temple doors, so that you would not light useless fires on my altar! I am not pleased with you” (Mal. 1:6, 7, 8, 10). Then a few verses later, “Cursed is the cheat who has an acceptable male in his flock and vows to give it, but then sacrifices a blemished animal to the Lord” (1:14).

The whole problem in the book of Malachi with the tithing system had nothing to do with the people of land, but rather had everything to do with the priests (how they were handling the tithes they had already received from the people). One must remember that tithes in the Old Testament were never money but always livestock, and whatever was grown on ones property. Though there was a monetary coinage system at that time, the Old Covenant tithe had nothing to do with that but rather with food sources that would be for the Levites, poor, widows, orphans, and sacrifices for the priests.

The sin and the reason for the multiple threats of a curse in this book is because they had “cheated” God by vowing to give God the best, and rather giving him the worst (the blind, crippled, and diseased). Because of this chapter two of Malachi opens saying,

“And now this admonition is for you, **O priests. 2** If you do not listen, and if you do not set your heart to honor my name,” says the LORD Almighty, “I will send a curse upon you... I will spread on your faces the offal from your festival sacrifices, and you will be carried off with it... I have sent you this admonition so that my covenant with Levi may continue... **you have violated the covenant with Levi...** you have not followed my ways but have **shown partiality in matters of the law.**” (Mal. 2:1-4, 8-9)

God is talking to the priests (as he is in the entire book), and says that he is about to plaster their faces with the offal [ie. contents of the intestines of their sacrificial animals], and send a curse upon them because they had not lived up to the Levitical covenant by showing “partiality in matters of the law.” So it is the priests (who represent the nation of Israel) who have failed Israel, especially in the matter of the use of the portion of the tithes that were brought to the temple (about 3.5% of the total tithes of Israel). God is so angry that he wants to smother feces all over their faces. This is understandable when one sees that these priests were ministers who accepted to be under and minister of the “ministry of condemnation” and the “ministry of death” (2 Corinthians 3). Gladly, there is bright light of hope in the beginning of chapter three.

The beginning of chapter three starts by talking about the messenger God would send to make things right by being “like a refiner’s fire or a launderer’s soap. He will sit as a refiner and purifier of silver; he will purify the Levites and refine them like gold and silver. Then the LORD will have men who will bring offerings in righteousness” (Mal. 3:2-3). This is a very powerful prophetic statement made by the Lord! Just like all nearly all of the messianic prophesies, this one not only has reference to the persons of John the Baptist and Jesus, but also to a historical figure in that time. It seems that in the context of Nehemiah and Ezra (which is when the prophesies of Malachi are taking place), that these were the two men who had the zeal and truly did during that time period cleanse the priesthood (look at Ezra 9-10 & Nehemiah 13:8-13, 29-31). Besides that, this prophecy had a messianic fulfillment in the person of Christ!

Jesus (our High Priest according to the order of Melchizedek), who is now sitting down at the right hand of God (signifying his finished work), truly has been a purifier for his people like a refining fire and a launderer’s soap. It is because he is now our High Priest that our offerings our brought forth in righteousness and are acceptable to God!

Yet when this prophecy was uttered, it had not been fulfilled yet, and God continued his condemnation of the priesthood in the rest of the book. Picking up at verse seven he says, “You have gone away from my **ordinances** and have not kept them” (3:7). An ordinance was the part of the Old Covenant which consisted of the ceremonial worship laws for the priests. The other aspects of the Old Covenant were the commandments and judgments. Thus tithing in the Old Covenant was part of the ceremonial worship laws and not the moral commandments. While not every Christian believes that we have been delivered from the entire Law (ie. some believe that the moral law is still in place [like the Ten Commandments]), most Christians who even want to live under the guidance of the Ten Commandments still must see that tithe was a **ordinance** - part of the Ceremonial Law! This should be enough for people to see that tithing (at least under the Law) has been totally fulfilled and done away with in Christ (like the rest of the Ceremonial Law).

So it is from this verse that God springboards into his statement “Will a man rob God? Yet you rob me.” Who is doing the robbing? According to the contexts of the entire book it is the priests! It is the “sons of Levi”, not the people who need to be purified (3:8). Early God told the priests, “you bring what was **taken by robbery** and what is lame or sick; so you bring the offering!” (1:6, NAS). The TLB says “stolen” and the NKJV says “the stolen.” The priests are

not actually the victims of the tithe (as many people think when just reading Malachi 3:8-10) but they are the “robbers” of the tithe who are not giving God their best and are not sharing the tithe with the Levites (look at Nehemiah 10:38; 12:44, 47).

TITHING & GIVING IN THE GOSPELS

Many people think the New Covenant beginnings with the book of Matthew. While there are many teachings of Jesus that apply to the New Covenant, there are also many teachings of Jesus that apply to the Old Covenant. That is why it is so important (especially in the Gospels) to be able to discern between law and grace. One story in the Gospels where Jesus does mention the tithe occurs in a series of rebukes that he is giving the Pharisees. He tells them, "Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices--mint, dill and cummin. 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." In this series of woes in chapter twenty-three of Matthew Jesus is basically showing forth the Pharisees hypocrisy in their claims to be able to not just keep the law, but be the best keepers of the law. In this particular “woe”, Jesus says that while they follow the tithing laws to the tee (ie. the tithe everything that grows on their property down to the smallest of herbs), they neglect the much more important parts of the law, and thus fall way short of any type of righteousness that could have been acquired through the full keeping of the law (which was in fact impossible)! There is one other episode in the Gospels where the tithe is mentioned, and it is once again a Pharisee boasting in his tithing. Luke 18:11-12 says, “The Pharisee stood by himself and prayed: ‘God, I thank you that I am not like other people—robbers, evildoers, adulterers—or even like this tax collector. **12** I fast twice a week and give a tenth of all I get.’” Jesus response to the man who prayed this way was that he did not go home justified and that “all those who exalt themselves will be humbled” (Luke 18:14).

Another occurrence of giving in the Gospels with reference to the law occurs in the story of Jesus meeting the rich young ruler. The rich young ruler asked Jesus what he must *do* in order to inherit eternal life. Knowing that this young man was still in the trap of performance based religion, Jesus answered him with the cold demands of the law to drive him to grace. Yet, the

young man said that he had kept all of the ten commandments since he was a boy. Upon hearing that Jesus went even further with the demands of the law and said, “Sell everything you have and give to the poor” (Luke 18:22). The rich young man could not do it and walked away sad. That is the picture of everyone who thinks that they can inherit eternal life based upon what they *do*. They walk away sad.

This story is juxtaposed in the next chapter with a story of another rich man – Zacchaeus. This rich man was not a liked man, like the rich young ruler, but rather was hated by the people. He was a chief tax collector who was a sinner and stole from people. Zacchaeus knew that he could *do* nothing to inherit eternal life, and when Jesus asked him to dine with him, he was so overwhelmed by Jesus unconditional acceptance and love for him that he opened his hands widely to give. The Scripture says, “But Zacchaeus stood up and said to the Lord, “Look, Lord! Here and now I give half of my possessions to the poor, and if I have cheated anybody out of anything, I will pay back four times the amount” (Luke 19:8).

One man was a proud self-righteous man, and Jesus gave him the law in order for him to give, and he closed his fists and gave nothing. The other man was a sinner, who knew he needed a Savior, and Jesus gave him a gracious invitation to acceptance and friendship, and the man opened wide his hands to give freely and abundantly! In talking about the person who understands the joy of grace giving Jesus said, “ When you give a luncheon or dinner, do not invite your friends, your brothers or sisters, your relatives, or your rich neighbors; if you do, they may invite you back and so you will be repaid. **13** But when you give a banquet, invite the poor, the crippled, the lame, the blind, **14** and you will be blessed. Although they cannot repay you, you will be repaid at the resurrection of the righteous” (Luke 14:12-14). The apostle Paul remembering this saying of Jesus said, “In everything I did, I showed you that by this kind of hard work we must help the weak, remembering the words the Lord Jesus himself said: ‘It is more blessed to give than to receive.’” (Acts 20:35).

NEW COVENANT PRINCIPLES IN GIVING

The epistles of the New Testament outline principles for New Covenant giving. Colossians 2:13-14 says, “Blotting out the handwriting of ordinances that was against us, which

was contrary to us, and took it out of the way, nailing it to his cross.” The “handwriting of ordinances” is talking about the Mosaic law which was based on perfect faithfulness towards the law of God. It “was against us” in the sense that it is called “the ministry of death” and “the ministry of condemnation” elsewhere by Paul (2 Cor 3:7). These ordinances in their entirety have been “taken away” or “wholly removed”, meaning that they have no place whatsoever for the life of the Christian. They were “nailed to his cross” meaning that just as ancient legal obligations were put away with through nailing them on a post, so the legal obligations of the Mosaic Law were forever done away with through nailing them to the cross of Christ. As one has seen, tithing in the law is called an ordinance (Num 18:23). Just like the rest of the law, the law of tithing has been nailed to the cross of Christ and completely fulfilled. So Christians who utilize tithing Scriptures from the law are just utilizing “the ministry of death” and “the ministry of condemnation” to get Christians to give rather than utilizing “the ministry of life.”

The main section of giving according to the New Covenant epistles of grace are found in 2 Corinthians 8-9. In this section of Scripture, Christians are given many principles when it comes to giving. Talking about the churches of Macedonia, Paul says that even though they faced great trials, they had “abundant joy” (8:2), were “freely willing” (8:3), “imploring” Paul to “receive the gift” (8:4). Paul then goes on to say about giving, “as you abound in everything – in faith, in speech, in knowledge, in all diligence, and in your love for us – see that you abound in this grace also.” Another version puts it like this, “excel in the grace of giving” (NIV). This seems to be the main thrust of New Covenant teaching concerning the handling of our possessions - we should “excel in the grace of giving.” Notice that giving is not a law, but that it is something that is done “freely” with “joy.” This is why Paul later says that one shouldn’t “give grudgingly or of necessity; for God loves a cheerful giver” (9:7).

Giving to those in need has always been a primary concern for those whose hearts are established in grace. Paul says, “Our desire is not that others might be relieved while you are hard pressed, but that there might be equality. **14** At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. The goal is equality, **15** as it is written: “The one who gathered much did not have too much, and the one who gathered little did not have too little”” (8:13-15). This type of giving is motivated by the love of God that indwells the Christian, for John says, “whoever has this world’s goods and sees his brother in need, and shuts up his heart from him, how does the love of God abide in him?” (1 John 3:17).

The main concern of Peter, James, and John for the ministry of Paul was that he “should remember the poor” which he said he was very “eager to do” (Gal 2:10).

Just as part of the giving in the Old Testament was meant to supply for the ministers of the temple, so there is a principal of giving to ministers of the new covenant. Galatians 6:6 says, “Let him who is taught the word share in all good things with him who teaches.” 1 Corinthians 9:7, 11, 14 says, “Who serves as a soldier at his own expense? Who plants a vineyard and does not eat of its grapes? Who tends a flock and does not drink of the milk?... If we have sown spiritual seed among you, is it too much if we reap a material harvest from you?... In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel.” One of the reason Christians should give to their congregation is to support their pastors who have been gifted by God to lead their flocks through teaching, preaching, and guidance in their lives. Just as the apostles set themselves apart for “prayer and the ministry of the word” (Acts 6:4), so it is good and healthy for a church to support their pastor(s) who are set are set apart for these purposes.

So is there a certain amount that Christians should be required to give? The answer to that is yes and no. No, in the sense that the Christian is not bound to any law of giving but is rather under the law of liberty and love. Yes, in the sense that Christians are compelled by the life of God in them to sow seed, meet needs, trust God, and live with joy and a sense of fulfillment and contentment in God’s presence. Christians are required to give what the Spirit of God is prompting them to give. This does not mean that they are somehow cursed or out of fellowship with God if they do not give what the Spirit is prompting them to give, but it does mean that they will probably feel a lack of fulfillment and true joy in their lives when they do not follow the promptings of the Holy Spirit. Paul instructed “let each one give as he purposes in his heart” (2 Cor 9:7). For some people that may be 1%, 5%, 10%, 15%, or 20% of their finances. For some people that percentage may change time to time. One thing is sure, God wants us to trust him with our finances and give “beyond our ability”, “freely”, “joyfully”, and full of faith that God “will meet all our needs according to His riches and glory in Christ Jesus” (Phil 4:19). As the book of Proverbs says, “One man gives freely, yet gains even more; another withholds unduly, but comes to poverty” (Proverbs 11:24).

BEING GOOD STEWARDS & STAYING FREE FROM THE LOVE OF MONEY

Did you know that the average credit card debt in America is around \$16,000? Americans are well known for spending more than they have. It is a culture of narcissism that is obsessed with possessions and lacks accountability when it comes to being good stewards of their finances. No wonder Barna research has shown that only around 5% of Christians have given 10% or more of their finances to the church. People just are not in a position to give because they are in either in debt to many institutions, or the love of money has become their God and they are unable steward their lives in such a way where giving is a priority.

One of the key instructions for Christians in the New Testament is that they are to stay free from the love of money. Hebrews 13:5 says, “Keep your lives free from the love of money and be content with what you have, because God has said, ‘Never will I leave you; never will I forsake you.’” God does not want Christians to get caught up in this culture of narcissism where one has to keep up with every fad that comes out on the market to the extent where obtaining money in order to possess more than the blessings one already has becomes a god in their life. Paul tells the church,

“godliness with contentment is great gain. **7** For we brought nothing into the world, and we can take nothing out of it. **8** But if we have food and clothing, we will be content with that. **9** People who want to get rich fall into temptation and a trap and into many foolish and harmful desires that plunge men into ruin and destruction. **10** For the love of money is a root of all kinds of evil. Some people, eager for money, have wandered from the faith and pierced themselves with many griefs.” (1 Timothy 6:6-10)

A little later Paul goes on to say,

“Command those who are rich in this present world not to be arrogant nor to put their hope in wealth, which is so uncertain, but to put their hope in God, who richly provides us with everything for our enjoyment. Command them to do good, to be rich in good deeds, and to be generous and willing to share. In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life.” (1 Timothy 6:17-19)

One way that the Christian is able to stay free from the love of money is by giving, and being “generous and willing to share.” When the Christian gives it shows them where their heart is, and it shows them what truly matters, while giving joy, fulfillment and contentment in life. Jesus said, “Watch out! Be on guard against all kinds of greed; life does not consist in an abundance of possessions” (Luke 12:15). He also said, “No servant can serve two masters... you cannot serve both God and money” (Luke 16:13). A Christian is one who recognizes that everything that they have is a gift from God and that they can thus joyously participate in the grace of giving demonstrating who their master is. They can “freely give” for they have “freely received” (Matt 10:8). They understand that it is “more blessed to give than to receive” (Acts 20:35), and that they can stay free from the “love of money” by always having an open hand and a joy filled heart.

One way that Christians can be a good steward of their finances is setting aside a consistent gift to the Lord in their budget. Paul said, “On the first day of every week, each one of you should set aside a sum of money in keeping with his income” (1 Cor 16:2). Paul did not specify the amount (for everyone purposes in their heart differently), but it does seem that the amount should be “in keeping with his income.” One does not give from a heart of condemnation or from compulsion, but rather willingly with joy. Yet, as Paul says this willingness should work its way out in a weekly demonstration as one continues to trust God.

GIVING IS NOT JUST ABOUT MONEY

When the term “giving” is used amongst Christians it seems that they are almost always talking about financial giving. But Scripture does not limit giving to this small area of our lives. Scripture describes that our whole lives should be a gift to God. Romans 12:1 says, “Therefore, I urge you, brothers and sisters, in view of God’s mercy, to offer your bodies as a living sacrifice, holy and pleasing to God—this is your true and proper worship.” Peter says, “Each one should use whatever gifts he has received to serve others, faithfully administering God’s grace in its various forms” (1 Pet 4:10). While not everyone may be in a place to give financially, everybody has been blessed with different gifts from God that they can bless one another with. This can mean volunteering time, encouraging someone, or simply giving the gift of love to everyone they

meet. When someone's heart is deeply established in God's lavish grace, complete forgiveness, and immeasurable love, giving just becomes a natural fruit of life, something that we no longer need to look to the law to maintain in our lives.