

TITHING, OFFERINGS, FIRSTFRUITS, VOWS

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"What does the Bible say about Christian tithing? Should a Christian tithe?"

Many Christians struggle with the issue of tithing. There are two dangers. In some churches giving is over-emphasized. At the same time, some Christians refuse to submit to the biblical exhortations about making generous, freewill offerings to the Lord. Tithing (in the Old Testament) and giving (in the New Testament) is intended to be a joy and a blessing. Sadly, that is sometimes not the case in the church today.

TITHING. Tithing is an Old Testament concept. The root word signifies 10%. The tithe was a requirement of the Law in which the Israelites were to give 10 percent of the crops they grew and the livestock they raised to the tabernacle (and later, to the temple), as reflected in Leviticus 27:30-32; Numbers 18:26; Deuteronomy 12:6-17; 14:22-24; 2 Chronicles 31:5. As can be seen, the Old Testament Law required multiple tithes—one for the Levites, one for the use of the temple and the feasts, and one for the poor of the land—which would have pushed the total to around 23.3%. Some understand the Old Testament tithe as a method of taxation to provide for the needs of the priests and Levites in the sacrificial system.

The concept of the tithe is older than the law. We find a tithe mentioned in the case of Abraham, Gen. 14:20; also in the encounter of Jacob with God, Gen. 28:22.

FIRSTFRUITS. The firstfruits were associated with, and perhaps equal to, the tithe (Ex. 23:16-19; Lev. 23:9-20; Num 28:26; 2 Chr. 31:5). However, Neh. 12:44 suggests some difference.

NEW TESTAMENT TITHING. The New Testament nowhere commands, or even recommends, that Christians submit to a legalistic tithe system. The New Testament nowhere designates a percentage of income a person should set aside, but only says gifts should be “in keeping with income” (1 Cor. 16:2). Some in the Christian church have taken the 10 percent figure from the Old Testament tithe and applied it as a “recommended minimum” for Christians in their giving.

The New Testament talks about the importance and benefits of giving. We are to give as we are able. Sometimes that means giving more than 10%; sometimes that may mean giving less. It all depends on the ability of the Christian and the needs of the church. Every Christian should diligently pray and seek God’s wisdom in the matter of participating in tithing and/or how much to give (James 1:5). Above all, all tithes and offerings should be given with pure motives and an attitude of worship to God and service to the body of Christ. “Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver” (2 Cor. 9:7).

BIBLICAL PRINCIPLES. One can identify at least the following principles

- Pay God first
- Use what is left with gratitude and joy and awareness that God is source of all things
- Do it with planning, in advance
- Grow in this grace
- Do it with joy

PRACTICAL APPLICATION. I will tell you what Jan and I have done through the years. First, our offering was the first “bill” we paid; we gave according to what we received. Most of the time, since in ministry we were responsible for our own taxes and Social Security, we gave from a gross amount and not from a net amount. We tried to give at least 10%. My mother taught me to give the Lord 10%, to give myself 10% (in savings), and to spend the rest with joy. The tithe or 10% is not a requirement, but it has seemed to us through the years to be a good beginning point for those who live under grace and not under the law. (By the way, I began that practice in my youth, as soon as I received an allowance or earned money, even when my capacity was much less.)

VOWS. One can easily be confused with regard to vows. Jesus condemns certain vows, but the reason is because there was no intent to follow through on the vow (being made more secure by including sacred commitments), as in Matthew 5:33-37. The text does not condemn vows or promises, but simply says the word of a person is sufficient. (An interesting parallel occurs in Hebrew 6 concerning God’s vows). Another time Jesus condemned a vow because of evil intent, Mark 7:1-13.

However, Solomon gives an eternal principle when he urges fulfillment of vows quickly (Eccl. 5:1-5). Obviously we have numerous Old Testament vows. What is the difference between a vow and a promise? Is it only that a vow has a surety? In the New Testament, we read many times of promises and commitments, including the commitment to be a Christian.

OFFERINGS. It is helpful to study various passages that are related to offerings in the New Testament, but especially in 2 Corinthians 8-9. The following outlines can serve as study guides or beginning points for classes or sermons.

Five Ideas about the Offering, 2 Cor. 9:6-15

- Guilt, I have to..., 2 Cor. 9:7
- Duty, responsibility, I should..., 2 Cor. 8:7
- Benevolence, I have the privilege of..., 2 Cor. 8:13-15
- Gratitude, I want to....
- Worship, I am going to..., 2 Cor. 8:5; Rom. 12:1-2; 2 Cor. 9:13; 1 Tim. 6:17-19; Fil. 4:18

“All”, 2 Cor. 9:6-15

All/every: all grace, all sufficiency in all things at all times, abounding in every good work, enriched in every way, generous in every way

How? In my offerings, I am....

9:12, serving in order to supply that which the saints lack

9:12, abounding in thanksgivings

9:13, confessing the gospel

9:13, giving glory to God

9:14, encouraging prayers

Factors to consider in the offering

The principle of the sparrows: valued at 2/1, and 5/2 [compare Matt. 10:29 and Luke 12:6]

We are treasured creation—spiritual like God, Tit 2:14; 1 Pet 2:9; Ex. 19:5-6

We are special servants—holy like God

We are dependable administrators—faithful like God

We are precious children—generous like God

The Joy of Generosity

I am a person of faith and faithfulness

I am a person of love

I am a person of hope

Ten Fundamental Truths

#1--8:2, giving does not depend on our external circumstances

Three levels of sharing...law (I have to), obligation (I must), grace (I want to)

#2--8:3, giving does not depend on our ability

#3--8:4, giving is a ministry to others (9:1)

#4--8:5, giving is easier when one first gives self

#5--8:6, giving is a grace, is an act of grace

#6--8:8, giving reveals genuine love

#7--8:9, giving makes us like Christ

#8--8:12, in giving, the desire makes the gift acceptable

#9--8:13, giving does not require that we give to the point of suffering

#10--9:5, giving blesses others