

TITHING

THE MEANING AND REASONS

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Before we collect the offering today, I want to say a few things about tithing. Tithing is a difficult subject to speak on because there is a lot of disagreement over its meaning. If someone asks you, do you tithe? What do they mean?

Most everyone will agree tithing means donating a portion of what you own to God's work. But there is plenty upon which people do not agree. For instance, the word "tithe" suggests a tenth, but a tenth of what? When we calculate a tenth of our money, how do we make the calculation? Should we calculate it from our gross income or from our adjusted income. Should we include the rental value of our homes when we do the calculation? How about gifts that we receive from other people? Should they be included as part of the total amount from which we tithe?

And to whom should we give our tithe? Should it be given entirely to the local church we attend, or can we divide it up and give it to whomever we wish as long as it is used to do God's work?

Different Christian denominations have different answers to these questions. Even within a particular denomination people have different viewpoints. And within our own church, you will find people coming up with different answers to these questions.

References to tithing are found in both the Old and New Testaments. But the people of God were not the only ones who practiced tithing. Tithing was an ancient and general practice among other religions and cultures. People from number of nations during that time of history gave a portion of their labor or what they won in battle to those who were in authority over them. In Egypt, for instance, people gave two tenths of their harvest to Pharaoh. So even before Moses wrote down some laws about tithing, we find Abraham giving a tenth of what he won in battle to a mysterious King. During that particular time of history, what Abraham did was culturally acceptable.

Now there are two reasons for tithing. One is a practical reason. The other is a religious reason. The practical reason is to support a particular organization,

that is to support the livelihood of those working for the organization and to support the physical structures used by the organization. The religious reason for tithing is to remind the person who is tithing that he and all he owns belongs to God. When people outside of the nation of Israel tithed, the main reason they did so was practical. You could consider it like a tax that they owed to their government. But when we study the laws about tithing written down by Moses, we find something amazing. Most of the time, the tithes that were given were not used for practical reasons; rather, they were used for religious purposes. In fact, at times, the entire tithe was burned on the altar. There were times that a portion of the tithe was given to the priests to eat, but the overall purpose of the tithe described in the Mosaic laws seems to be religious or ceremonial and not practical. From the words recorded in Deuteronomy, the tithe was given to the Levites only once every three years. The other two-thirds of the time it was taken to the temple to be consumed there by the people who offered the tithes.

When Israel began to have kings, the purpose of tithing shifted from the religious to the practical. The prophet Samuel warned Israel that they would have to give a tenth to the king. But as the kings of Israel became corrupted, so did the practice of tithing. In the book of Amos there is reference to the tithe being taken to the temples of idols.

After the period of the kings, the reason for tithing appears to have switched entirely from the religious to the practical. In Nehemiah's day the Levites collected the tithe in all the cities and towns under the oversight of a priest, then a tithe of the tithe was delivered to the storehouse in the Temple to support the priests.

And then, when we get to the New Testament, the only two references to tithing that we find are all in the context of rebukes directed toward priests who were practicing a kind of tithing that went beyond the intent of scripture.

After a careful study on the subject of tithing, I personally find it difficult to answer the specific questions that I have raised about tithing. If I just look at the rules and regulations recorded in the Old Testament about tithing, it is confusing to know how to apply the same rules to my present situation. Besides, didn't Jesus declare that He came to fulfill the law of the Old Testament? And doesn't that mean it is no longer necessary for us to abide by the ceremonial and civil laws recorded in the Old Testament? Religious groups that believe we must still obey the civil and ceremonial laws of the Old Testament are considered as cults.

So when I teach about Christian giving, I will try to find principles to guide us rather than imposing upon you strict laws and regulations. Most of the principles I will share will come from the New Testament. But today I leave you with the one

principle I personally believe can be taken from what is recorded about tithing in the Old Testament. It is that we, the people of God, are obliged to give a portion of what they possess back to God. And the reason why we should do this is both practical and religious. It should be used to support God's work in a practical way and it should be used to remind us that everything we have belongs to God.

As far as what constitutes a tenth is concerned—that question must be left to the individual's conscience. People who include the value of their home when they calculate their tithe will actually give more than a tenth of their paycheck. People who do a lot of deductions prior to calculating what they should tithe will give less than ten percent of their paycheck. I have been in churches that have defined to me clearly how to calculate my tithe and have forced me to sign on a dotted line that I would give that entire portion to the church. If I wanted to give to any other cause it had to be over and above that amount. To violate the rule would have cost me my job. I call it mandatory tithing. Mandatory tithing is practiced by many churches, but I hope to God that it is never practiced here. I would rather us be guided by principles than by such strict rules. The New Testament has a lot to say about the principles of Christian giving, and I am going to do my best to share these principles in the near future.