

To tithe or not to tithe? That is the question.

And how we answer leads to other questions:

Gross or net?

What if in debt?

Should we give 10% of everything, including Christmas and birthday gifts and tax refunds?

If you cannot give with joy, should you just not give at all?

Unfortunately, a simple answer won't suffice.

Tithing in the Old Testament

The word "tithe" is derived from the word "tenth," and Israel's forefathers had long practiced a tradition of giving 10% (Gen. 14:20, 28:22) before it was instituted at Sinai (Lev. 27:30-32; Num. 18:21-28; Deut. 12:5-19, 14:22-29, 26:1-19).

Old Testament giving was diverse. Israel was to give sacrifices, freewill offerings, redeem their firstborn people and animals and pay various taxes, among other things. The 10% tithe on harvest and flock was simply one aspect of the diverse gifts required under the Mosaic Covenant, and some estimate that as much as 25% of income was required when considering the various festivals and offerings present.

Though I don't remember many sermons from my childhood, I vividly remember Malachi 3:8-10. Failure to tithe 10% of your income was equal to thievery, I was told.

But is this the case? Is 10% still required and expected? Or has the revelation of the gospel clarified how we are to think about giving?

Tithing in the New Testament

Beyond a mention of tithing in a parable (Luke 18:12) and a description of Abraham's gift to Melchizedek (Heb. 7:3-10), tithing is only mentioned in two parallel passages of the Gospels (Matt. 23:23; Luke 11:42). The New Testament never commands the tithe, but the parallel gospel accounts assume it.

What are we to make of this virtual silence in the New Testament?

As with each and every element of the Old Testament, we must read through gospel-informed lenses. We don't live in ancient Israel and thus must not woodenly apply the prescriptions of the Old Covenant as if not living in the New. The life, death and resurrection of Christ has fundamentally transformed **how believers are to relate to the Mosaic Law.**¹

Jesus changes everything by exposing motivation and intent.

I can almost hear Christ whispering, "You have heard it said, 'give your tithe of 10%,' but I say to you..."

How Do We Give?

God gives. No truth is more readily apparent in Scripture than the generosity, grace and gifts of God. He delights in giving.

As those being conformed to the image of Christ, we should equally delight in giving. And it isn't just giving in general that is expected; rather it is selfless and sacrificial giving that overflows from a heart responding to the generosity of the gospel.

Here are a few principles to consider:

1. Give generously.

Consider 2 Corinthians 8-9. If you want to grasp giving, read those chapters and read them again. Not just the "God loves the cheerful giver" section, but the whole thing. The Macedonians gave generously, "beyond their means," and begged earnestly for "the favor" of doing so. This is radical giving, not just throwing some pocket change in the plate as it passes by.

2. Give cheerfully.

There is a reward for giving, but it is dependent upon a heart free from a lust for the temporal rewards of this earth (Matt. 6:1-4).

¹ Though the 10% principle originated in Israel's history prior to the Mosaic Covenant, it was merely described rather than prescribed. The tithe as a command was not given until Sinai.

Gospel giving is cheerful and voluntary because it trusts that every deposit into the kingdom will earn eternal interest.

If you can't give cheerfully, give anyway (don't compound your internal sin with external sin), but as you do, confess your struggle, seek clarity on the disconnect between your heart and the gospel, pray for joy, and walk in repentance.

3. Give sacrificially.

This is probably the most underappreciated and underapplied principle for Christian giving today. It inconveniences us, and the flesh is quick to offer excuses and justification, but the gospel calls us to deep and radical sacrifice.

In 1 John 3:16-17, the apostle exhorts the Church to care for brothers in need as an overflow and implication of gospel love, the type of love that lays down one's life for another. Do we actually give to the point that we feel it and the feeling stings? Does the call to take up our cross (Matt. 16:24-26) not also carry the charge to lay down our checkbooks?

4. Give spontaneously.

A heart freed by the gospel does not wait for opportunities to give. It intentionally seeks them out. Gospel giving looks for chances to bless others and listens to the needs of those near and far.

Gospel generosity gives to those who beg (Matt. 5:42), risking the gift might not be used properly (which is not to say that it is not righteous and wise to occasionally withhold support for some greater purpose). Those walking in the light of the gospel engage in good deeds and meet pressing needs anytime and anywhere they arise.

5. Give regularly.

Though we should give as need arises, we should also be consistent and disciplined in giving. Giving is linked with prayer and fasting (Matt. 6:1-18), and both should contain some element of discipline and regularity.

In 1 Corinthians 16:2, the apostle Paul explicitly commends a disciplined and orderly form of giving in addition to whatever spontaneous offerings and gifts we might be compelled to give.

6. Give secretly.

I don't think that Jesus necessarily intends for us to sign Christmas cards "John Doe," but there is a general theme

of secret giving for the sake of eternal reward. The flesh craves the praise of man, and thus we need to beware the hypocrisy and tendency to give in an effort to purchase the acclaim, attention and affection of others (Matt. 6:2-4).

7. Give thankfully.

Grace is the basis for gratitude. As those who have received grace, we should gratefully extend it to others.

To Whom Do Believers Give?

Knowing how we should give in principle, we see that Scripture calls us to give to:

1. *Our local church*
2. *Our spiritual family*
3. *Our biological family*
4. *Our neighbors*
5. *Our enemies*

Though the law of the tithe as understood in its Old Testament context is no longer mandatory for believers, I would argue strongly that giving a regular, set amount to your local church is a healthy and helpful principle. God commands the church members to support those who explicitly labor for the sake of the kingdom (1 Tim. 5:17-18; 1 Cor. 9:3-12), and the church leaders often have a greater picture of the church's and the community's needs.

Within the New Testament, we see the early church selling their possessions and laying the proceeds at the feet of the apostles (Acts 4:32-37), trusting them to discern how to best steward the gifts. In the same way, you should entrust a major portion of your giving to your local church. If you are not currently covenanted with a church whose leadership you trust, you have a responsibility to honestly consider the motivations of your own heart and humbly dialogue through your concerns with your leaders. If, after taking these steps, your mistrust is found to be appropriate, go elsewhere. If you can't trust your pastors with your giving, you probably shouldn't trust them with your growth in Christ.

In addition to giving to a local church, there are many missionaries and ministries in need of funding, as well as countless family, friends, neighbors, enemies, widows, orphans, and the impoverished and oppressed. Such need requires attentive hearts. It is hard to be generous and compassionate without being observant and aware of the needs around us.

Informed by gospel lenses, we should not think of giving as a mere responsibility, but an opportunity. In view of this reality, 10% should not be the goal. We should continue to think through how we can afford to give more and more.

The gospel compels us to give, confronting our fleshly tendencies toward greed, control, comfort and convenience.

What if a raise or bonus provided an opportunity to further advance the gospel rather than buy a bigger house?

What if where we ate and traveled and what we wore and drove were all filtered through kingdom lenses?

What if we sought to give not 10% but 25% or 50% or more?

Forget the tithe. Are you giving generously, cheerfully, sacrificially, spontaneously, regularly, secretly and thankfully? If not, why not?

Recommended Resources

- ***A Generous People***
sermon series by Matt Chandler
- ***The Secret Giver***
by Jen Wilkin