

Biblical Principles of Tithing & Giving¹

Most Christians are familiar with the offering in worship. Plates or baskets are passed down the pews and filled with money that comes from the pockets of worshipers. This should not be an uncomfortable experience for Christians, but a joyful opportunity to express our love for God and commitment to make disciples in the world. But what does God require of us in the offering? How much and how often should we give? To answer these questions, we must consider what the Bible says about our duty in financial giving.

The Tithe of the Old Testament

We begin with the Old Testament and what it calls the “tithe.” The word tithe means a tenth. Today it is common for many Christians to speak of “tithing” or “giving a tithe” to describe their financial giving even though the amount they are giving is not a tenth of their earnings but some other amount which they have determined for themselves. The tithe, however, is a tenth. It was an ancient form of worship, predating the Mosaic Law.

The book of Genesis tells how the patriarchs practiced tithing as an act of worship. Abraham paid a tithe to Melchizedek, a priest of God Most High, giving him a tenth of all the spoils from battle (Gen. 14.17-24; cf. Heb. 7.1-2). Later, we read of Jacob vowing to God, “of all that you give me I will give a full tenth to you” (Gen. 28.22). These tithes were not given in response to any specific laws about tithing. They were simply expressions of gratitude to God for his mercy and grace. Abraham and Jacob were pleased to worship the Lord by offering a tenth of their income.

Later in redemptive history, God commanded his people to give a tenth of their income for the support of the ministry. As part of the Mosaic Law, God commanded the Israelites to provide for the maintenance of the temple and the Levites. The Levites were the one tribe of Israel who did not receive a portion of the land which God graciously gave to Israel. For the Levites, the priesthood was their inheritance (Num. 18.24; Josh. 18.7). As priests, they were to serve the other tribes. In order to provide for their survival, God appointed the tithe: “To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do” (Num. 18.21). A tenth of one’s regular agricultural increase – the means of survival and gain for the Israelite – was to be set apart as an offering to the Lord: “Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the LORD’s; it is holy to the LORD... And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman’s staff, shall be holy to the LORD” (Lev. 27.30, 32).

Deuteronomy 14.22-29 points out that when these tithes were taken to the tabernacle, a portion would be eaten before the Lord in joyful fellowship with the Levites and the poor. Far from being a burdensome obligation, the tithe was meant to be an occasion of jubilant worship and fellowship.

Tithing, therefore, was an important part of Israel’s covenantal life with God. It was also a great sin to withhold tithes. To do so was to steal from God. Through the prophet Malachi, God indicted Israel for the sin of withholding tithes: “Will man rob God? Yet you are robbing me. But you say, ‘How have we robbed you?’ In your tithes and contributions. You are cursed with a curse, for you are robbing me, the whole nation of you” (Mal. 3.8-9). Conversely, if Israel would show their trust in the Lord by obeying him

¹ The content of this document is taken in its entirety from Appendix 3 of the URCNA Church Planting Manual. In a few places, it has been adapted to reflect the context of the Reformed Church Tshwane.

with the tithe, they would have their needs met and be blessed. “Bring the full tithes into the storehouse, that there may be food in my house. And thereby put me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need” (Mal. 3.10).

Giving in the New Testament

The New Testament gives no explicit command for tithing. The strict tithe seems to be linked to the old covenant, that is, God’s covenant with the nation of Israel. Nevertheless, there is some continuity between the old and new covenants when it comes to giving. Just as Israel was to provide for the priests in the old covenant, the church is to provide for the ministry of the gospel in the new covenant. Paul makes it very clear that the ministry of the gospel is to be supported with the resources of the church. The apostle gives very straight-forward teaching on this topic in 1 Corinthians: “In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel” (9.14).

Writing to Timothy, Paul quotes some general laws from the Old Testament and applies them to the ministry of the Word: “Let the elders who rule well be considered worthy of double honor, especially those who labor in preaching and teaching. For the Scripture says, ‘You shall not muzzle an ox when it treads out the grain,’ and ‘The laborer deserves his wages’” (1 Tim. 5.17-18). Likewise, writing to the Galatians, Paul says, “One who is taught the word must share all good things with the one who teaches.” (Gal. 6.6)

But it is not only the pastor’s livelihood that a congregation is to support. A congregation must also express the communion of the saints in its use of financial resources. Near the end of his letter to the church in Rome, Paul tells of his plans to deliver collected funds for the poor Christians in Jerusalem:

At present, however, I am going to Jerusalem bringing aid to the saints. For Macedonia and Achaia have been pleased to make some contribution for the poor among the saints at Jerusalem. They were pleased to do it, and indeed they owe it to them. For if the Gentiles have come to share in their spiritual blessings, they ought also to be of service to them in material blessings. (Rom. 15.25-27; cf. 1 Cor 16.1-4)

To this end, every Christian should be mindful of his responsibilities in supporting the budget of the congregation to which he belongs, so that the aforementioned needs are being met. Giving to worthy para-church organizations, such as Christian radio programs or sound Reformed seminaries, can be a noble use of our resources, but such giving should never replace the support of a Christian’s local church and its missionaries. The support of the local church must always come first, for it is only the church that baptizes, administers the Lord’s Supper, and exercises discipline. God has ordained the local church as the primary means for making disciples and establishing the communion of saints.

So, How Much Am I to Give?

If the compulsory Levitical tithe was particular to the Levitical priesthood and the New Testament does not explicitly command a strict ten percent of one’s income, just how much should the believer give? Paul gives us at least three important guidelines. But notice that, for Paul, the question of how much we should give is never to be separated from how we should give. Giving is an act of worship and a spiritual matter. Thus, we should consider carefully the following three principles.

1. Give freely and cheerfully

Paul says that “Each one must give as he has made up in his mind, not reluctantly or under compulsion, for God loves a cheerful giver” (2 Cor. 9.7). In the New Testament, there is no prescribed amount that one must give. The amount that you contribute is something that only you can decide. But however much you give, do it with joy! Do not give to the work of the kingdom out of any sense that you have been pressured to do so. Give cheerfully or do not give at all. As one writer has put it, “God loves the one who gives cheerfully, and if God has not yet cheered your heart with the gospel, so that you delight to think you can contribute to the gathering and the perfecting of other saints, work on that issue first.”

2. Give consistently

Again, in his correspondence with the Corinthians, Paul gives us direction. He says, “On the first day of every week, each of you is to put something aside and store it up, as he may prosper” (1 Cor. 16.2). Establish the practice of setting aside a certain amount of your resources for the work of the kingdom, just as you would anything else in your monthly budget and financial planning. While ten percent is not a strict requirement for the new covenant, it is nevertheless an excellent guideline. Christians do well to make ten percent of their income the minimum of their giving, as it is expression of their joy in the Lord and gratitude for salvation. Once again, we look back to the example of Abraham and Jacob who were both pleased to give in this way. But whatever amount we decide to give, we are, according to the apostle Paul, to do so with consistency on a weekly or monthly basis. The support of the local church is not dependent upon the state, but upon the regular giving of the members of the congregation.

3. Give as the Lord prospers you

Notice those last words in Paul’s command above: “as he may prosper.” In other words, our giving should be in proportion to what God, in his providence, has given us. As God is pleased to increase the amount of our income, our giving should increase accordingly. Again, we see how the old covenant practice of tithing can be applied wisely in the new covenant. Setting aside ten percent of our income, whether we make a little or a lot, helps us to give as the Lord prospers us.

We must remember that all of our resources come from God and are properly his, while we are stewards of his resources. As Paul says, “What do you have that you did not receive? If then you received it, why do you boast as if you did not receive it?” (1 Cor. 4.7). Likewise, Jesus warns in Luke 12.48, “Everyone to whom much was given, of him much will be required.” The question every Christian must ask himself in this regard is, Am I being faithful with what God has entrusted to me?

In his Sermon on the Mount, our Lord said, “Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal, but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also” (Matt. 6.19-21). What we do with our resources is a telling sign of what we value.

Do we consider our giving an investment in the kingdom – not an investment to reap financial reward here on earth, or hope for a bigger mansion in heaven (as the health-and-wealth preachers would have us believe), but an investment in the advancement of the gospel and in the edification of God’s people until the Lord returns? As those who have been justified and adopted by virtue of the person and work of Christ, we are already most abundantly blessed! We already have “an inheritance that is

imperishable, undefiled, and unfading, kept in heaven” for us (1 Pet. 1.4). We are, therefore, to be heavenly minded with our resources in this life.

Thus, as we have opportunity to worship the Lord with the offering each week, may each of us experience the joy of giving, and seek to bring him glory with everything he has entrusted to us.