

Is the Tithe a Lie?

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Introduction

There are many people today who are challenging the teaching on tithing especially as it has been popularized by television ministries.

Not all of the people who object to tithing are doing it because they are rebellious, stingy or covetous. Some of those who question tithing are sincere believers and seekers after the truth. Some of them are those with a “Berean spirit” who are genuinely trying to understand what the Bible teaches on this subject.

The thing that characterized the Jews of Berea is that they were “more fair-minded” than the Jews in Thessalonica (Acts 17:11-12).

These were more fair-minded than those in Thessalonica, in that they received the word with all readiness, and searched the Scriptures daily to find out whether these things were so. Therefore many of them believed, and also not a few of the Greeks, prominent women as well as men.

Other translations say:

Now the Bereans were of more noble character than the Thessalonians, for they received the message with great eagerness and examined the Scriptures every day to see if what Paul said was true.—NIV

A teacher never has to be afraid of students who search the scripture to see if the things that they are teaching are truly scriptural. They are not “rebels”; they are “of more noble character.”

Other translations say:

These Bereans were:

...better disposed... TCNT
...of nobler disposition... Wey
...more generous minded... Phi.
...were of finer spirits... Rieu
...were of a better breed... Knox

Different Reactions to Truth

There are primarily three different reactions that we can have to new truth.

1. We can reject immediately without even giving it a fair hearing. This is folly (Pro. 18:13). This is skepticism.

2. We can accept it immediately without any examination or testing of the truth. This is dangerous. We are to prove all things (I Th. 5:21). This is gullibility.
3. We can be like the Bereans. We can receive it with a good spirit and search it out to discover if it is true. This is wisdom.

Of course there are those who question tithing for other reasons.

Different Reasons for Not Tithing

There are different reasons (or should say excuses) that people give for not tithing. The following are the most common reasons that people give for not tithing:

1. “I can’t afford it!”

The truth is they can’t afford not to. Tithing releases the windows of heaven and rebukes the devourer (Mal. 3:8-12). Example of Jamaican Church

2. “God doesn’t need my money.”

The truth is our giving is a reflection of our heart. Where our treasure is, there our heart is as well (Mt. 6:21). While God does not personally need anything from us, it does take money to fulfill His great commission to preach the gospel and extend the kingdom of God. This is a responsibility that God has placed into our hands.

3. “I forgot!”

The truth is they are undisciplined in their giving. Try that line of argument with the rest of your household bills. Tithing must be seen as a priority, the first check written from our increase (Pro. 3:9-10).

4. “I don’t see the benefit.”

The truth is we do not do it to get something in return. However, the benefits of tithing are both natural and spiritual. Faithfulness with money positions us to receive true spiritual riches (Luke 16:10-12). The benefits are not always seen immediately. When God says “prove Me in this” He is not talking about trying it for a week or a month. The benefits are not always financial in nature. Sometimes tithing tests our hearts and helps us deal with covetousness. Someone once said that tithing is God’s cure for covetousness.

5. “It is Old Testament not New Testament.”

The truth is New Testament giving is much stricter than Old Testament giving. Giving in the New Testament surpasses giving in the Old Testament. People who do not want to tithe will try to spiritualize their position by saying that I let the Spirit lead me in my giving. The truth is most people who say this do not give very much. If they genuinely prayed about their giving patterns, the Holy Spirit would challenge them to come up higher. He always does.

When you practice true New Testament giving and you will go well beyond tithing.

Jesus' Relationship to the Law

1. The Law of Moses represented the shadow or the type that pointed to Jesus Who brought in the reality (Col. 2:16-17; Heb. 10:1).

So let no one judge you in food or in drink, or regarding a festival or a new moon or sabbaths, which are a shadow of things to come, but the substance is of Christ.

Colossians 2:16-17

For the law, having a shadow of the good things to come, and not the very image of the things, can never with these same sacrifices, which they offer continually year by year, make those who approach perfect. Hebrews 10:1

In Hebrews we learn that the Old Covenant was the covenant of types and shadows.

Reference	Old Testament	New Testament
Hebrews 8:7; 10:9	First Covenant	Second Covenant
Hebrews 8:13	Old Covenant	New Covenant
Hebrews 9:9-11	Symbolic	Greater, More Perfect
Hebrews 9:9-11	The Present Time	Good Things to Come
Hebrews 9:9-11	Made with Hands	Not Made with Hands
Hebrews 9:23-24	Copies of Things	The Real
Hebrews 10:1	Shadow	The Very Image
Hebrews 10:11-14	Continual Sacrifices	Once for all Sacrifice
Hebrews 10:11-14	Temporal	Eternal

In Hebrews we learn that there are better things in the New Covenant.

The New Covenant is better because it is has:

- Better Revelation (Heb. 1:1-4)
- Better Hope (Heb. 7:19)
- Better Priesthood (Heb. 7:20-28)
- Better Covenant (Heb. 8:6)

- Better Promises (Heb. 8:6)
- Better Blood (Heb. 9:11-14).
- Better Sacrifices (Heb. 9:23)
- Better Possessions (Heb.10:34)
- Better Country (Heb. 11:16)

2. Jesus made the law honorable (Is. 42:21).

The LORD is well pleased for His righteousness' sake; He will exalt the law and make it honorable.

3. Jesus internalized the law (Mt. 5:20).

The Law of Moses dealt with the fruit of sin or the external acts. Jesus dealt with the root or the inner attitude that motivated the external act.

For I tell you that unless your righteousness surpasses that of the Pharisees and the teachers of the law, you will certainly not enter the kingdom of heaven. –NIV

How do we exceed the level of righteousness or “law-keeping” that they set? It has to do with the heart (Mt. 23:23).

Woe to you, scribes and Pharisees, hypocrites! For you pay tithes of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.

4. Jesus restored us to the highest law—the law of love (Is. 42:21; Mt. 5:18-30; Mt. 22:35-40; Acts 20:35).

Then one of them, a lawyer, asked Him a question, testing Him, and saying, “Teacher, which is the great commandment in the law?” Jesus said to him, “‘You shall love the LORD your God with all your heart, with all your soul, and with all your mind.’ This is the first and great commandment. And the second is like it: ‘You shall love your neighbor as yourself.’ On these two commandments hang all the Law and the Prophets.” Matthew 22:35-40

When you fulfill the law of love as given by Jesus you automatically fulfill the divine principles behind the Old Testament laws.

There is therefore now no condemnation to those who are in Christ Jesus, who do not walk according to the flesh, but according to the Spirit. For the law of the Spirit of life in Christ Jesus has made me free from the law of sin and death. For what the law could not do in that it was weak through the flesh, God did by sending His own Son in the likeness of sinful flesh, on account of sin: He condemned sin in the flesh, that the righteous requirement of the law might be fulfilled in us who do not walk according to the flesh but according to the Spirit. Romans 8:1-4

Law Topic	Moses Said	Jesus Said
Murder	Do not kill (Dt. 4:2)	Do not hate (Mt. 5:21-26)

Adultery	Do not commit adultery (Dt. 5:18)	Do not lust (Mt. 5:27-)
Divorce	Permitted for any cause (Dt. 24:1-5)	Greatly restricted (Mt. 5:31-32)
Retaliation	An eye for an eye (Lev. 24:19-20)	Turn the other cheek (Mt. 5:38-42)
Enemies	Hate (Ex. 17:14-16; Dt. 7:1-2)	Love, bless, pray for (Mt. 5:44-47)

In each case listed above there is a spiritual principle within the Old Testament law that is carried over into the New Testament age.

Types of Giving in the Old Testament

Before we take a look at the principles of New Testament giving it is good to review the laws of giving in the Old Testament. This is the divine order that God established among His people. It was into this context that Jesus came.

1. The Lord's Tithe

The principal area of tithing in Israel's economy was referred to as the "Lord's tithe" (Lev. 27:30-33). This tithe consisted of ten percent of all their increase before anything else was taken out. It was used primarily for the support of the Levites or ministers of the congregation (Num. 18:21-24).

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. Leviticus 27:30

Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting.
Numbers 18:21

2. The Second Tithe

They had an additional tithe that was to be set aside to be used for religious observances (Deut. 14:22-26).

You shall truly tithe all the increase of your grain that the field produces year by year. And you shall eat before the LORD your God, in the place where He chooses to make His name abide, the tithe of your grain and your new wine and your oil, of the firstborn of your herds and your flocks, that you may learn to fear the LORD your God always. But if the journey is too long for you, so that you are not able to carry the tithe, or if the place where the LORD your God chooses to put His name is too far from you, when the LORD your God has blessed you, then you shall exchange it for money, take the money in your hand, and go to the place which the LORD your God chooses. And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or similar drink, for whatever your heart desires; you shall eat there before the LORD your God, and you shall rejoice, you and your household.

3. The Third Year Tithe

In addition to this, every third year they were to give an additional tithe for the poor and needy (Deut. 14:28-29). For this reason the third year was called “the year of tithing” (Deut. 26:12-14).

When you have finished laying aside all the tithe of your increase in the third year--the year of tithing--and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled... Deuteronomy 26:12

4. The Sin and Trespass Offering (Leviticus 4-7)

5. The Peace Offering (Leviticus 7:11-21)

This was offered as a voluntary offering and was sometimes referred to as the “sacrifice of thanksgiving” (Lev. 7:12). This was offered when someone was particularly thankful for something that God did. When God heals us how much money has He in fact saved us? When He works in the heart of one of our children, how much heartache has He spared us? When we get a promotion, how much better off are we going to be?

6. The Whole Burnt Offering (Leviticus 6)

This was an offering of the entire animal to be consumed. It spoke of offering one’s entire self to God.

7. The Meal Offering (Leviticus 6)

This was a voluntary offering that was given as an evidence of a renewed consecration to the Lord on a personal level.

8. The first born of the flocks and herds (Num. 18:17)

9. The first ripe crops (Ex. 34:26; Lev. 23:10; Num. 18:12-13)

Beyond the tithes, which were mandatory, there were a variety of free will offerings that were entirely up to the individuals (Deut. 12:6).

There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings, and the firstborn of your herds and flocks. Deuteronomy 12:6

It is clear that giving was a big part of the experience of the Old Testament believer. All of these sacrifices and offerings were established by God and therefore reflect something of the heart and nature of God. For this reason, they cannot be summarily dismissed unless we have justifiable reasons to do so.

Jesus’ Teaching on Giving

When Jesus addressed the subject of giving he focused on the principle that stood behind the law and He internalized the law (Mark 12:41-44; Luke 6:38; Acts 20:35).

Now Jesus sat opposite the treasury and saw how the people put money into the treasury. And many who were rich put in much. Then one poor widow came and threw in two mites, which make a quadrans. So He called His disciples to Himself and said to them, "Assuredly, I say to you that this poor widow has put in more than all those who have given to the treasury; for they all put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood." Mark 12:41-44

If you give, you will receive. Your gift will return to you in full measure, pressed down, shaken together to make room for more, and running over. Whatever measure you use in giving--large or small--it will be used to measure what is given back to you. Luke 6:38, NLT

I have shown you in every way, by laboring like this, that you must support the weak. And remember the words of the Lord Jesus, that He said, "It is more blessed to give than to receive." Acts 20:35

New Testament Giving

New Testament giving functions in the higher law. Note: The higher law always supersedes and contains the lower law.

New Testament giving operates on a higher level and includes these requirements. These requirements were not necessarily demanded in the Old Testament. In the New Testament we are to give—

- Generously (II Corinthians 8:2; 9:6),
- Willingly (II Corinthians 8:3,12),
- Proportionately (II Corinthians 8:14-15; 9:6),
- Lovingly (II Corinthians 8:24; I Corinthians 13:3),
- Cheerfully (II Corinthians 9:7),
- Thankfully (II Corinthians 9:11-12),
- Sacrificially (Hebrews 13:16; Mark 12:44),
- As unto the Lord (Matthew 25:40).

Paul outlines principles of New Testament giving in II Corinthians 8-9. New Testament giving is giving in faith.

1. Giving in faith requires a grace from God to give (II Cor. 8:1-2).

And now, brothers, we want you to know about the grace that God has given the Macedonian churches. Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. –NIV

When we walk in the law of love and have a godly desire to give, God will favor us to be able to give generously even when all of our personal needs are not met.

2. Giving in faith requires giving willingly beyond our natural ability to give (II Cor. 8:3).

If we only give what we know we can give it requires no faith on our part.

For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints. II Corinthians 8:3-4, NIV

3. Giving in faith views giving as a privilege not as drudgery.

Giving in faith views giving as a privilege to the degree that we may even plead with a recipient to receive our offering (II Cor. 8:4).

4. Giving in faith requires a giving of ourselves totally to the Lord first (II Cor. 8:5).

When we do this, it is not difficult to be obedient to the leading of the Holy Spirit in our giving.

And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will. –NIV

If Christ is the Lord of our lives, He is the Lord of our finances as well.

5. Giving in faith requires having a desire to excel in this act of grace (II Cor. 8:6-7).

So we urged Titus, since he had earlier made a beginning, to bring also to completion this act of grace on your part. But just as you excel in everything--in faith, in speech, in knowledge, in complete earnestness and in your love for us --see that you also excel in this grace of giving. II Corinthians 8:6-7, NIV

To excel is to go beyond the expected measure. It means to outdo or surpass the normal limits.

6. Giving in faith is based on love (II Cor. 8:8-9).

Christ's love that is part of the Christians experience is willing to put the needs of others ahead of its own so that they might be made rich by love's sacrifice

I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others. For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich. II Corinthians 8:8-9, NIV

7. Giving in faith involves making commitments of faith (II Cor. 8:10-11).

Of course once these commitments are made faith goes on to follow through with those commitments

And here is my advice about what is best for you in this matter: Last year you were the first not only to give but also to have the desire to do so. Now finish the work, so that your eager willingness to do it may be matched by your completion of it, according to your means. II Corinthians 8:10-11, NIV

8. Giving in faith is determined by the willingness and the sacrifice involved not on the actual size of the gift (II Cor. 8:12).

For if the willingness is there, the gift is acceptable according to what one has, not according to what he does not have. II Corinthians 8:12, NIV

9. Giving in faith implies a willingness to go beyond what we naturally believe about our ability to give.

It involves stretching out in faith believing that God will supply what we need in the future through the proper functioning of the Body of Christ (II Cor. 8:13-15).

Our desire is not that others might be relieved while you are hard pressed, but that there might be equality. At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. Then there will be equality, as it is written: "He who gathered much did not have too much, and he who gathered little did not have too little." II Corinthians 8:13-15, NIV

10. Giving in faith will be tested by circumstances that come against the commitments that that we have made (II Cor. 9:1-5).

There is no need for me to write to you about this service to the saints. 2 For I know your eagerness to help, and I have been boasting about it to the Macedonians, telling them that since last year you in Achaia were ready to give; and your enthusiasm has stirred most of them to action. 3 But I am sending the brothers in order that our boasting about you in this matter should not prove hollow, but that you may be ready, as I said you would be. 4 For if any Macedonians come with me and find you unprepared, we--not to say anything about you--would be ashamed of having been so confident. 5 So I thought it necessary to urge the brothers to visit you in advance and finish the arrangements for the generous gift you had promised. Then it will be ready as a generous gift, not as one grudgingly given. II Corinthians 9:1-5, NIV

True faith will, however, give us the courage of those commitments to follow through on our promises.

11. Giving in faith involves a generous sowing of seed (II Cor. 9:6).

Faith understands that unless there is a significant deposit or sowing there can be no significant return or harvest.

Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. II Corinthians 9:6, NIV

12. Giving in faith is done cheerfully (II Cor. 9:7).

It is done cheerfully because it springs from a deep appreciation and spirit of thanksgiving for everything that the Lord has done for us.

Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. II Corinthians 9:7, NIV

13. Giving in faith recognizes that God will be generous with us beyond our generosity to Him (II Cor. 9:8-11).

Faith understands that God is a debtor to no one and that He gives us in return with far more generosity—press down, shaken together and running over.

And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work. 9 As it is written: "He has scattered abroad his gifts to the poor; his righteousness endures forever." 10 Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. 11 You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God. II Corinthians 9:8-11, NIV

- 14. Giving in faith is a testimony to others of the grace of God in our lives (II Cor. 9:12-13).**

This example of faith in giving will not only inspire faith to rise up within them but it will cause them to praise God in greater ways. In other words, generous faith is contagious.

This service that you perform is not only supplying the needs of God's people but is also overflowing in many expressions of thanks to God. Because of the service by which you have proved yourselves, men will praise God for the obedience that accompanies your confession of the gospel of Christ, and for your generosity in sharing with them and with everyone else. II Corinthians 9:12-13, NIV

- 15. Giving in faith will inspire others to participate in what we are doing with their encouragement and prayer support (II Cor. 9:14).**

And in their prayers for you their hearts will go out to you, because of the surpassing grace God has given you. Thanks be to God for his indescribable gift!

II Corinthians 9:14-15, NIV

Conclusion

People who like to sound spiritual will often say, "I do not believe in tithing, I just give as the Holy Spirit leads me!" In reality people who usually make these statements give very little. They are not really being led by the Holy Spirit. The Holy Spirit will lead according to the Word of God. He will never say "Give less!", but He will say "Give more!"

What I do in my personal finances. I try to obey the spirit of or the principle behind the commands of the Old Testament that are a reflection the heart of God. This involves including giving generously to the local church, offerings of praise and thanks, ministering to pressing needs of the saints and reaching out to the poor. From that point I ask the Holy Spirit to move upon my heart to be generous at all times.

