

Chapter Twenty-Seven

Tithes and Offerings

“What does the Bible really SAY?”

Few topics or sermons are as likely to trigger a host of responses, rebuttals, arguments, and psychological defense mechanisms as the subject of money. As human beings, it is a given that we usually feel a little cautious and concerned when others attempt to tell us what we should do with our money. Therein lies part of the problem. Perhaps we should answer the question, “Whose money is it, anyway?”

The following study is designed to assist the thoughtful and reflective reader of Scripture in investigating what the Word of God has to say about the subject of giving. This is not an exhaustive study on money or wealth. It is not specifically an exhortation with an agenda in mind. Rather, it is designed as an interactive guide to help you understand the Word of God and

to know how to separate it from the teachings and traditions of men that may be in conflict.

A matter of perspective

We often hear preachers and teachers telling us that the Bible commands us to “tithe” to the congregation. Where do they get this command from? Nowhere in the so-called “New Testament” is there a command to “tithe”. That is not to say that giving is not commanded. Tithing is commanded in the Tanach, what Christians call the “Old Testament”. It is interesting that the vast majority of evangelical Christians today who reject the applicability and authority of the Torah as God’s teaching for His redeemed community will lift this one concept of tithing out and include it in their “statement of faith”. This is hardly consistent with the Word of God. The other problems with how “tithes and offerings” are represented to believers will become apparent as we examine what the Scriptures actually say. Please put your emotions on the shelf and be submissive to the absolute authority of the Word of God. It is His source of gracious instruction to His redeemed community.

Here is the challenge:

1. Pray that the Holy Spirit will open your eyes to the Word of God and reveal His truth to you
2. Open your Bible. (I have chosen to not reprint all the Bible passages addressed due to their length.)
3. Read the verses.
4. Write your responses.
5. Consider the conclusions.

What is a tithe?

Genesis 14:18-20

The Hebrew word for “tithe” is ma’aser from the root asar and means “a tenth” or “a grouping of ten”. This is the first mention of the tithe in Scripture.

Questions:

- What was the percentage that Abraham used in giving

to Melchizedek?

- What is the basic definition of a “tithe”?

The First Tithe

Leviticus 27:30-33

Questions:

- According to these verses, what is the source of where the tithe comes from?
- Is there any indication that money is being tithed?
- To whom does this tithe belong?

Numbers 18:21-24

Questions:

- Who is the designated recipient of this first tithe given to the LORD?
- According to these verses, what is the source of where the tithe comes from?
- Is there any indication that money is being tithed?
- What is the reason for this tithe being given to these recipients?
- Was this a temporary or a permanent regulation?

- Some would consider that this tithe can be appropriated by modern day “pastors, ministers or congregations”. How would you respond according to what these Scriptures explicitly state concerning the specific identity of the recipients?

The Second Tithe

Deuteronomy 14:22-27

Questions:

- According to verse 22, how often was this tithe taken?
- According to these verses, what is the source of where the tithe comes from?
- Is there any indication that money is being tithed?

- According to verse 23, where was this first tithe to be taken?
- Could this tithe be taken just anywhere?
- What was to be done with the tithe?
- How is this different than the first tithe?
- According to verse 27, who else was to share in this tithe?

Deuteronomy 12:4-7

Questions:

- Where was the tithe to be brought?
- Could the tithe be brought just anywhere?
- According to verse 7 what was to be done with the tithe and offering?
- What do you think was the purpose of such an occasion?

The Third Tithe

Deuteronomy 14:28-29

Questions:

- According to verse 28, how often was this tithe taken?

- According to these verses, what is the source of where the tithe comes from?
- Is there any indication that money is being tithed?
- Where was this tithe to be brought?
- Is there anything in these Scriptures that indicate this tithe was to be given in support of the tabernacle?
- What was the intended purpose of this tithe?
- Who were to be the recipients of these tithes?

- What is the anticipated outcome of obedience to these commands?

Deuteronomy 26:12-15

Questions:

- According to verse 12, how often was this tithe taken?
- According to these verses, what is the source of where the tithe comes from?
- Is there any indication that money is being tithed?
- According to verse 12, where was this giving to take place?

- What was the intended purpose of this tithe?
- Who were to be the recipients of these tithes?
- What is the anticipated outcome of obedience to these commands?

A favorite Scripture that is frequently appealed to in modern congregational prayers for “the tithes and offerings” and especially during “pledge drives” or “building projects” is the following:

Malachi 3:10

Questions:

- What is the “storehouse” mentioned here?

- Was the storehouse some kind of local “congregation”?
- Where was this “storehouse” located?
- How often was the third tithe taken?
- What was it that was brought into this storehouse?
- Is there any indication that money is being tithed?
- Where was to be done with this tithe?
- What was the intended purpose of this tithe?

- Who were to be the recipients of these tithes?
- What is the anticipated outcome of obedience to these commands?
- Based upon the previously cited Scriptures, why would it be wrong to assert that this text refers to an annual tithe?
- Why would it be wrong to assert that money was that which was stored in the storehouses?
- Also, why would it be wrong to claim that the modern “congregation” is the storehouse referred to in all the passages describing the third tithe?

What is an offering?

Exodus 25:1-8

Questions:

- The LORD ordered Moshe to take up a collection from the children of Israel to build the Tabernacle. According to verse 2, what was the standard to measure the appropriate amount of “giving”?
- Was the word “tithe” used in connection with this collection?
- Did everyone give the same amount? Why or why not?
- Does anything indicate that there was a limit on how

much one could give?

- Is it possible that some gave more than 10%, a “tithe”?
- What was the stated purpose of all this giving?
- What does this mean for us as we seek to understand the heart attitude that God is seeking among givers?

Exodus 35:4-35

Questions:

- The LORD ordered Moshe to take up a collection from the children of Israel to build the Tabernacle. According to verses 5, 21, 22, 26, and 29 what was the standard to measure the appropriate amount of “giving”?

- Was the word “tithe” used in connection with this collection?
- Did everyone give the same amount? Why or why not?
- Does anything indicate that there was a limit on how much one could give?
- Is it possible that some gave more than 10%, a “tithe”?
- Did everyone have the same “talent” to commit to the building project?
- What does this mean for us as we seek to understand the

heart attitude that God is seeking among givers?

Exodus 36:1-7

Questions:

- What do you make of the fact that God has equipped different people with different gifts and skills in order to get the job done?
- What was the selection criteria of who participated according to verse 2?
- According to verses 3-7, what do we learn about the heart attitude of those giving from the “problem” that was created that Moshe had to address?
- How would you describe the attitude of those who were

giving? Do you get a sense of “compulsion” or “legalism” here?

1 Chronicles 29:1-10

Questions:

- According to verse 2, how much effort did David exert in the building of the Temple?
- According to verse 3, what was the desire of David’s heart set upon?
- In that same verse, what level of giving do we see David offering?
- Do you get a sense of “compulsion” or “legalism” in this

sort of giving?

- In the end of verse 5, David asks a question. Describe what you think was the spirit in which this was given:
- How does verse 6 describe the heart attitude of those who gave and what the result was to the whole community?

Proverbs 11:24-25

Questions:

- This advice runs counter to the worldly wisdom that would encourage stinginess and hoarding. What is the outcome for those who keep a tight hold on their wealth?

- What is the outcome for those who consistently bless others?

Proverbs 14:21

Questions:

- What does this teach us about what our attitude should be towards those less fortunate?

- What is the blessing to us as we are compassionate?

Proverbs 19:17

Questions:

- When we give to those in need, to whom are we really blessing?

- What is the outcome to us in response to our kindness towards others?

Proverbs 22:9

Questions:

- How are those who are generous described?
- What is the action that describes such generosity?

Matthew 6:1-4

Questions:

- What is the consequence of a prideful display of one's giving?
- What is the reward they do receive?

- What is the consequence of “secret” giving without public display?
- What is the reward they receive?

I Corinthians 9:8-18

Questions:

- If God is concerned about the provision for cattle, how much more do you think He is concerned about provision for His servants who minister the gospel? Do believers have a responsibility to provide for the needs of their leaders and teachers? How do we provide for this?
- Paul refers to God’s provision for the Levites through the tithe. Verse 14 suggests that this provision for min-

isters of the gospel is “in the same way” as the Levitical tithe but not identical. Since the first tithe was for Levites only and Paul was from the tribe of Benjamin, Paul must be referring to this “right” of provision to be other than the tithe, such as the free-will offerings. Following Paul’s example, should leaders and teachers legalistically make demands on those they lead and teach?

1 Corinthians 16:1-4

Questions:

- Paul’s counsel regarding collections provides consistency without compulsion. How often does he suggest believers set aside their gifts?
- The first day of every week refers to the ending of the Shabbat at sundown. What does this mean for congregations who insist on taking an offering during the Shabbat?

- Is there any indication that the believers were “tithing” or was this an “offering”?
- According to verse 2, what is the standard to determine the level of giving?

2 Corinthians 8:1-15

Questions:

- The poor believers in Greece had chosen to donate an offering to the poor in Jerusalem. In providing direct relief to those in need, how does this relate to the concept of the “third tithe” mentioned in the Torah?
- According to verse 8, was the need shared as a legalistic demand or was it based upon grace?

- According to verse 11, what was the standard that determined the amount of giving?
- According to verse 15, what is the end result of everyone participating in giving?

2 Corinthians 9:1-15

Questions:

- According to verse 5, a “genuine” gift is not extracted by pressure. What constitutes a “genuine” gift?
- How does this appeal by Paul contrast to modern guilt-inducing and arm-twisting manipulations to “give to get”?

- If believers were giving with a grudging attitude out of compulsion or legalism would their gift still be considered “genuine”?
- According to verse 7, what is the standard to determine how much one should give?
- According to verse 7, what is the right heart attitude of the giver?
- Verse 8 gives us a clue as to one of the reasons God chooses to bless us with provisions. What is it?
- According to verses 11 and 12, what is the ultimate benefit of all this giving?

Luke 18:18-27

Questions:

- Was Yeshua teaching that all believers should sell everything they have and give it all to the poor?
- Why do you suppose that Yeshua's words made this man "very sad"?
- Is it possible that Yeshua was giving a specific targeted prescription to this one individual who obviously had issues with money?
- Do you think the rich man's value and appreciation of money was different than Yeshua's?

- Who do you think have more “money problems”, poor people or rich people?
- What is it about wealth that can become a snare for people?

1 Timothy 6:17-19

Questions:

- Paul’s counsel to those who are blessed with riches include an admonition to not be proud or to let their hope rest on such wealth. Why could having riches be a trap for genuine humility and trust for the believer?
- Could trusting in one’s wealth be a form of idolatry?

- What should be the actions of those who are so blessed?
- If those blessed with riches are generous, what is the anticipated outcome for them?

1 John 3:16-18

Questions:

- When we consider the incomparable and matchless gift that Yeshua gave on our behalf, what does this mean as we contemplate our level of giving to others?
- If we are to “lay down our lives for our brothers”, how much more should we be willing to share our worldly goods to help those in real need?

- If we are aware of someone's need and close our heart to responding, what does this say about our claim to love God?
- What does verse 18 mean?

James 1:27

Questions:

- In providing direct relief to those in need, how does this relate to the concept of the “third tithe” mentioned in the Torah?
- How does God view this type of giving?

James 2:14-19

Questions:

- In providing direct relief to those in need, how does this relate to the “third tithe” mentioned in the Torah?
- Do we have a responsibility to our brother or sister?
What is it?
- What does it mean to have faith that does not validate itself by outward actions?
- Which is harder, “saying” or “doing”?
- What is more important, creeds or deeds?

Some warnings:

We have all been exposed to some serious errors on the topic of giving.

- We don't "give to get". That is the wrong motivation. It is a significant twisting of the giving principles fueled by base greed.
- We don't give mechanically "out of duty", although we do have a duty to our brothers and sisters.
- God's work is dependent on your giving. Really? What about the sovereignty and omnipotence of God?

Remember the following:

Luke 11:42

Questions:

- What did Yeshua think of those who legalistically give but neglect the justice and love of God?

- Did He say they had an obligation to justice and love?
- Did that mean to neglect giving?

Conclusions:

- If the first tithe was food explicitly for the Levite in the service of the Tabernacle/Temple and had to be presented there, what does that mean for its applicability today when there are no Levites serving in the temple?
- If the second tithe was food to be consumed by the offeror and his family at the temple, what does this mean for its applicability today when there is no temple?

- If the third tithe (taken every third year) was food to be given to the poor in our neighborhoods, how can we accomplish this today?
- In your examination of the Scriptures that describe the three tithes, do you see any evidence that we are to tithe money?
- When you examine all the Scriptures describing “collections” or “offerings”, do you see a pattern of giving money, time, talent, and resources?
- In terms of “offerings” and “collections”, do you see any limits on what we can give?
- Based upon all the Scriptures you have read, what should determine our level of giving, and what should be our heart attitude?

A closing exercise:

Pray that the Holy Spirit will enlighten you to areas of resistance to giving, areas of legalism in giving, and especially areas of pride in giving. Make a plan to set aside that which God has blessed you with and be diligent in giving out of a cheerful heart.

Always remember that the ultimate “payoff” of our consistent, faithful giving is to the glory of God! May He be praised for His matchless giving of His dear Son as the ultimate gift! If God has given so much to us, how much more should we be ready and eager to give to Him? Praise the Lord!