

The Kingdom of Me: How and Why God Wants Me to Give (Part 1 of 2) "Is Tithing Old School?"

Numbers 18:25-30

Mark Vroegop

25 And the Lord spoke to Moses, saying, 26 "Moreover, you shall speak and say to the Levites, 'When you take from the people of Israel the tithe that I have given you from them for your inheritance, then you shall present a contribution from it to the Lord, a tithe of the tithe. 27 And your contribution shall be counted to you as though it were the grain of the threshing floor, and as the fullness of the winepress. 28 So you shall also present a contribution to the Lord from all your tithes, which you receive from the people of Israel. And from it you shall give the Lord's contribution to Aaron the priest. 29 Out of all the gifts to you, you shall present every contribution due to the Lord; from each its best part is to be dedicated.' 30 Therefore you shall say to them, 'When you have offered from it the best of it, then the rest shall be counted to the Levites as produce of the threshing floor, and as produce of the winepress. 31 And you may eat it in any place, you and your households, for it is your reward in return for your service in the tent of meeting. 32 And you shall bear no sin by reason of it, when you have contributed the best of it. But you shall not profane the holy things of the people of Israel, lest you die'" (Num 18:25-32).

The city of Houston is named after Sam Houston, the famous soldier, Senator, and Governor of Texas. General Houston was a rough and angry man who experienced a glorious change in his life after he was led to Christ by the great grand-father of President Lyndon Johnson. After he was baptized, the converted general offered to pay half of the local pastor's salary. And when someone asked him why he would make such a generous offer he replied, "My pocketbook was baptized too."¹

I love that perspective because it illustrates something very important. It reflects the natural link between our values and where we spend our money. Jesus famously said, "Where your treasure is, there your heart will be also" (Matt 6:21). What he said should be obvious: the heart and money go together. It means that money follows the heart and the heart follows money. And it is this connection that makes money so important to talk about.

Before we launch into a ten week series on the Psalms, I want to spend two weeks talking about money and stewardship. The last time we covered this topic (February 2010), our Elders felt very strongly that we needed to come back to this subject, especially when we weren't asking you to fund a budget or give to our new facility. So I just need you to know that we are

¹ Randy Alcorn, Money, Possessions and Eternity, (Carol Stream, Illinois: Tyndale Publishing, 2003), 173.

not talking about this because the budget or the new facility fund is struggling. On the contrary, let me give you some encouraging data points:

- We have 10% more families giving this year than last year
- We are 15% ahead of our giving from last year
- We are right on target with this year's budget even though it was a "stretch budget" year
- To date we've had over 9.8 million given to the Mission Expansion Project, including over \$200,000 from new people who had not previously committed

So things are just fine financially at College Park. And let me be honest – there are a lot of other topics that I'd love to talk about than this one. It is always a loaded subject, and it opens me up to all kinds of criticism.

Why Talk About Money?

However, no matter how you or I feel about it, we need to talk about this subject. Let me give you a few reasons:

- **The Bible talks about money**

The simple fact is that the Bible, particularly Jesus, has a lot to say about money, stewardship, and possessions. Did you know that Jesus actually talked more about stewardship than about heaven and hell combined? That is about 1 out of every ten verses in the Gospels. Additionally, of the thirty-eight parables that Jesus gave, sixteen of them talk about earthly treasure. And the entire Bible has over two thousand references to wealth and prosperity which is twice as many as the total references to faith and prayer.² With that kind of emphasis, we certainly cannot ignore it.

- **We don't like to talk about money**

Another reason relates to a pastoral duty. As Elders we have an obligation to talk about things that we don't want to talk about because the things that we don't want to talk about are usually the things that we need to talk about. The Bible warns us about the last days that will feature teachers who will teach to suit the passions of the people (2 Tim 4:3). In other words, there should be some sermons that make us uncomfortable.

² John MacArthur, Whose Money Is it Anyway?, (Nashville, Tennessee: Word Publishing, 2000), 3.

- **Our approach to money is a spiritual issue**

Money, wealth, and possessions are not bad things; they are good gifts from God. But money serves as a conduit for the desires of the heart to be realized. Think of the last time that you received some extra money, what went through your head? What was the focus of your desire? What did you want to do with that money? You see, your approach to money and what you do with money will tell you what you are passionate about, what you love, and where your priorities are. How we handle money tells us a lot about what is going on in our soul; it tells us more than what we often would rather admit. That is why Paul said the following to Timothy:

17 As for the rich in this present age, charge them not to be haughty, nor to set their hopes on the uncertainty of riches, but on God, who richly provides us with everything to enjoy (1 Tim 6:17).

- **Giving makes faith real**

The ultimate goal that I have in talking about this subject is for you to see the beauty, the excitement, and the joy of what happens when you live generously. Jesus said, "It is more blessed to give than to receive" (Acts 20:35). According to Paul in 2 Corinthians 9:8, giving provides an opportunity to see that "God is able to make all grace abound to you so that having all sufficiency in all things at all times, you may abound in every good work." It puts us in the place of seeing God work for us and through us: "You will be enriched in every way for all your generosity..." (2 Cor 9:11).

So at the end of the day, the reason that I want to talk about this subject is not because of what I want **from** you, but what I want **for** you. I can tell you from my own experience how giving deeply tests my faith in God, and how amazing it has been to see God be true to his Word as He works in ways that are surprising and encouraging. Giving like few other things in a person's spiritual life makes faith in God real.

So we need to talk about this.

What Does the Old Testament Say About Tithing?

Our text this morning surfaces a term that many people associate with biblical giving: tithing. And I want to help you understand this concept so that we can figure out how it relates to us today.

Numbers 18 is part of a series of instructions given to the Priests and Levites about their conduct in the ministry. As a part of the Old Testament sacrificial system, the Levites did not own property but lived off the contributions of the people. Embedded in this account is the issue of tithing since the Levites were instructed to give a "tithe of the tithe" (v 26).

26 "Moreover, you shall speak and say to the Levites, 'When you take from the people of Israel the tithe that I have given you from them for your inheritance, then you shall present a contribution from it to the Lord, a tithe of the tithe. 27 And your contribution shall be counted to you as though it were the grain of the threshing floor, and as the fullness of the winepress (Num 18:26-27).

A tithe was the practice of giving a tenth of one's income or increase as a financial offering to God. The idea was that a tenth portion of everything was given. Interestingly the concept of tithing was not unique to the nation of Israel. Many other religions and nations practiced tithing. A few examples are Babylonian culture, the temple of Athena in Athens, the Romans, Greeks, and Chinese.³

The very first evidence in the Bible that we have of a tithe being given is in Genesis 14 when Abraham gave a tithe to Melchizedek who was King of Salem after rescuing Lot and a military victory over the king of Sodom. This event, according to Hebrews 7, is loaded with symbolism since Abraham is the father of the Jewish nation, he is paying homage to someone who is both King and Priest, and the land from which Melchizedek comes (Salem) will be Jerusalem. However, Abraham didn't invent the concept of tithing; he was reflecting something he had learned from his Babylonian culture since tithing had become a vital part of the religious-political culture of the day.

When Israel became a nation, tithing was a vital part of their formal identity. In Israel the tithe (10%) was both as an obligation and an act of worship. In this way the tithe combines two words that do not seem to go together: taxes and worship. In Israel there was no distinction between spiritual and national life; they were intertwined. Therefore, the giving of tithes was a requirement since it was the means by which the nation was supported. So you could think of tithing as the spiritual taxation. It was money used to support the nation, and it was worship. Listen to Leviticus 27:30-33 –

30 "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. 31 If a man wishes to redeem some of his tithe, he shall add a fifth to it. 32 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. 33 One shall not differentiate between good or bad, neither shall he make a substitute for it; and if he does substitute for it, then both it and the substitute shall be holy; it shall not be redeemed" (Lev 27:30-33).

The tithe was based upon a few key principles:

- Everything belongs to the Lord
- All that we have and hope to have is a gift from Him
- A tithe honors this relationship of Creator and Creature

³ <http://www.christianitytoday.com/ch/news/2003/jun6.html>

Further, there was more than just one tithe that was to be offered. Along with this standard 10% that was to be given from everything, the Jewish people were also to bring tithes in connection with national festivals (Deut 12:17-18), and they were to bring tithes to support of orphans, widows and the poor (Deut 14:28-29).⁴ Since the benevolence tithe was to be collected once every three years, the average "tithe" was actually closer to 23%.

Therefore, we can conclude the following about tithing in the Old Testament:

- 1. Tithing was a common practice in the Ancient Near East**
- 2. Tithing was rooted in God's ownership**
- 3. Tithing was both an obligation and an act of worship in Israel**
- 4. Tithing went well beyond the traditional 10%**

Tithing was the fundamental way that the people of Israel expressed their understanding of God's role in their life, their gratitude, and the support of the nation.

Was Tithing the Only Way to Give?

Some people think that tithing was not only the fundamental way that giving took place in the Old Testament; they also think it is foundational. The difference is between the base and the basics. Yet on careful review, I think that you will see that while tithing was fundamental, there is another form of giving that is more foundational. I believe that kind of giving is voluntary free-will giving.

The **first** recorded offering in the Bible is found in Genesis 4. Cain and Abel were the first sons of Adam and Eve, and they both brought an offering to the Lord. Abel's gift was acceptable, but Cain's was not, and this was likely due to the condition of their hearts. What is interesting here for our study is that the first offerings given to God had nothing to do with a tithe. And if we understand the story right, the real issue that is uncovered here is the motivation behind the offering. In other words, the heart condition of the giver is foundational to God-honoring giving.

The **second** offering is found in Genesis 8, and it is offered by Noah after God rescued his family from the Great Flood in the ark. "Then Noah built an altar to the Lord and took some of every clean animal and some of every clean bird and offered burnt offerings on the altar" (Gen 8:20). Once again we see a spontaneous, voluntary offering that comes from a heart of gratitude. God didn't make Noah give; it was the overflow of Noah's experience of God's grace.

The **third** offering is made by Abraham in Genesis 12:7. In response to God's promise "to your offspring I will give this land" he built an altar. And while it is not stated directly, the point of

⁴ Alcorn, 174

building an altar is to make an offering. Once again we see the model of a person blessed by God responding in gratitude to what God has done by giving a voluntary offering.

All three of these offerings are pre-tithe and before the forming of the nation of Israel. But even after Israel was formed, voluntary offerings out of gratitude are a part of the giving matrix. Along with the tithes which were owed to God (Deut 14:23), a voluntary offering was often a part of a person's giving (see Leviticus 22:18-23, Numbers 15:3, Duet 12:6, 17).

Additionally, when funds were needed for the first worship center - the tabernacle – it did not come from a "tithe." Rather the gifts were provided by the willing heart of the people who gave so much that Moses had to tell them to stop.

Moses said to all the congregation of the people of Israel, "This is the thing that the Lord has commanded. 5 Take from among you a contribution to the Lord. Whoever is of a generous heart, let him bring the Lord's contribution: gold, silver, and bronze... 21 And they came, everyone whose heart stirred him, and everyone whose spirit moved him, and brought the Lord's contribution to be used for the tent of meeting, and for all its service, and for the holy garments. 22 So they came, both men and women. All who were of a willing heart brought brooches and earrings and signet rings and armlets, all sorts of gold objects, every man dedicating an offering of gold to the Lord (Ex 35: 4-5, 21-22).

"The people bring much more than enough for doing the work that the Lord has commanded us to do." 6 So Moses gave command, and word was proclaimed throughout the camp, "Let no man or woman do anything more for the contribution for the sanctuary." So the people were restrained from bringing, 7 for the material they had was sufficient to do all the work, and more (Ex 36:5-7).

At the offering for the temple David and the people expressed the same sentiment when they gave willingly and generously to the construction of the temple.

14 "But who am I, and what is my people, that we should be able thus to offer willingly? For all things come from you, and of your own have we given you. 15 For we are strangers before you and sojourners, as all our fathers were. Our days on the earth are like a shadow, and there is no abiding. 16 O Lord our God, all this abundance that we have provided for building you a house for your holy name comes from your hand and is all your own. 17 I know, my God, that you test the heart and have pleasure in uprightness. In the uprightness of my heart I have freely offered all these things, and now I have seen your people, who are present here, offering freely and joyously to you (1 Chron 29:14-18).

When I put all of this together, I see the following:

- 1. Voluntary giving, not tithing, is the base or foundation of generosity**
- 2. Voluntary giving was a response to the grace and goodness of God**
- 3. Tithing, while valuable and important, was a cultural and national addition that never replaced voluntary, heart-based generosity**

So now you are wondering: Are we supposed to tithe or not? Good question.

Is Tithing for Today?

To start to answer that question let me give you a quote from Augustine: "Tithes are required as a matter of debt, and he who has been unwilling to give them has been guilty of robbery. Whosoever, therefore, desires to secure a reward for himself, let him render tithes, and out of the nine parts let him seek to give Alms."⁵ Here's another one from the contemporary author Randy Alcorn: "{Freewill offerings} constituted true giving because the tithe was a debt to be repaid to God, not a gift per se."⁶

This is a common perspective: that a tithe is a debt owed to God and that real giving is really what is given beyond. Alcorn and others go to great lengths to explain how "giving as owed to God" can still be worship and voluntary. However, I do not see how tithing as defined and practiced in the Old Testament is the model for giving today. Therefore, I think that a tithing model is the wrong way to approach New Testament giving.⁷ Why do I say that?

- 1. Voluntary, heart-felt giving pre-dated tithing**
- 2. The Historic, Prophetic books do not advocate for a continuation of tithing**
- 3. The New Testament never suggests that tithing is the model of Jesus's disciples**

Some would argue and resist what I'm saying today suggesting that a lack of emphasis on tithing comes from a desire to give less, and it is often suggested that the effect on people will be that less will be given. However, that is a familiar charge and a common fear when grace is added to anything. The fear of what people will do or not do has led to lots of obedience "add-ons" over the centuries.

As well, limiting obedience to a particular standard (in this case, a percentage) makes those who are doing it feel righteous when they may be doing so out of rote habit and self-righteousness ("I'm gave my 10%, I've done my part. God is happy with me.") It is my belief that a specific, required, and obligated percentage takes away the heart of what giving is supposed to be. It might be comparable to the husband who either feels obligated to buy his wife a gift for every special event. The required duty eclipses the joy.

⁵ Alcorn, 173.

⁶ Alcorn, 176.

⁷ For a very helpful but lengthy analysis of a biblical theology of tithing see David Croteau's Ph.D. dissertation entitled "A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Testament Era." [http://digitalcommons.liberty.edu/cgi/viewcontent.cgi?article=1016&context=fac_dis&sei-redir=1#search="Biblical+and+theological+analysis+of+tithing+Croteau"](http://digitalcommons.liberty.edu/cgi/viewcontent.cgi?article=1016&context=fac_dis&sei-redir=1#search=)

Next week, I'll dial into this issue even further, but let me give you some initial thoughts as to how we ought to think about giving:

1. Giving acknowledges God's ownership of everything, so you should regularly give

I am in no way suggesting that you should not give. On the contrary, I firmly believe that a failure to give and a stingy heart reflect very clearly on your view of God. Those who love God's rule of their lives will have generous hearts.

2. Engaging the heart in giving is more important than the size of the gift

God loves a cheerful giver (2 Cor. 9:7), and it is really important to see that central to the beauty of giving is the heart-wrestling that should accompany it.

3. There is commendable value in becoming a priority and percentage giver

Here is where tithing as a model is helpful. I would encourage you to consider making giving the first check that you write, and I would encourage you to set a percentage of what you believe God is leading you to give.

4. Giving a tithe does not satisfy our giving obligations

Simply writing a check for 10% of your income doesn't mean that you've fulfilled the heart of giving. God doesn't need your money, and we need to get to the heart of what giving is all about.

5. We must see giving through the lens of the gospel

Finally, the greatest motivation is the gospel. There is no greater motivation than 2 Cor. 8:9 – “For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you by his poverty might become rich.” Therefore, when you see the beauty of what God has done for you in Christ, it changes how you see everything including and especially money. And it seems to me that while tithing is not required, it would make sense that grace-loving, Jesus-centered, forgiveness-receiving people would give well beyond the Old Testament minimum.

But the motivation should be not be obligation and habit; it should be love and gratitude.

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