



Beyond Tithing

A Fresh Look at Giving, Grace and God's View of Our Money

Pastor Tim Mossholder

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Introduction

The article you're reading are my notes from a decade-long search of the Scriptures regarding giving and generosity. My journey started when I began having uncomfortable questions stir in my soul about tithing. This was uncomfortable because when I was 13 years old, I had promised God I'd give him ten percent of all my money. For life.

I hadn't made that promise lightly – I simply responded in faith to what I'd been told: God commands his followers to give ten percent. Because I was taught tithing was a matter of obedience, I believed my tithe would be rewarded and any disobedience in this area would have negative consequences. So, for several decades my giving had primarily taken the form of tithing. Then these nagging questions began.

Since these inner conversations had begun when reading statements in the Bible that didn't fit my ideas about giving – things like, *“whatever you give is acceptable if you give it eagerly”* – I decided to begin searching the entire Bible to see what God had to say about his heart for my money.

What I've discovered along the way has been dramatically faith-building for me. And I'm more committed now than ever to give generously to see the work of God expand throughout the world in beautiful and powerful ways. I'm also convinced that if others have their spirits awakened as well, we could see a staggering amount of resource given to accomplish things we've only dreamed of – city transformation, the most vulnerable receiving care, and people coming to Jesus in vast numbers around the world.

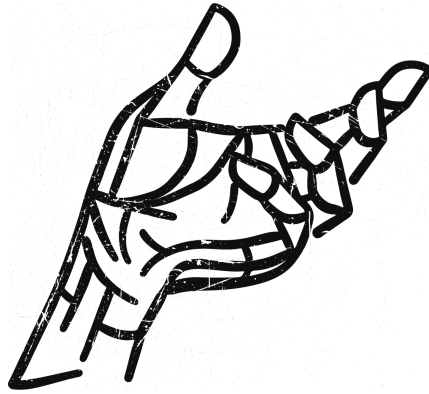
If what you are about to read is challenging to you, please believe me that it has been challenging for me as well. But if you read through to the end, even if you don't come to all the conclusions I've come to, I hope it will be impossible for you to stay the same when it comes to giving.

Toward a more generous future,



Tim Mossholder
Lead Pastor
Santa Maria Foursquare Church

NOTE: This article is a resource designed to go along with a series of messages from our church, “Resurrecting Generosity.” If you'd like to get those messages, please visit our website: sm4.org/series/res-gen



There's something so freeing about living with open hands, having a ready willingness to share with others as a statement of faith, generosity, and solidarity. And not only does giving reflect the nature of our God, but givers get to partner with him in practical ways to fund his mission of redemption in the world. *How amazing is that?*

For many of us who have grown up in the church, the single-most important thing we've been taught about giving has been the concept of "tithing" – giving ten percent of all financial income to God. In fact, the concept of tithing has been so firmly embedded in the faith experience of many believers that it makes us uncomfortable to even question whether tithing is how Jesus calls his followers to respond in faith with our financial resource.

So why is it that a careful study of Scripture makes it nearly impossible to substantiate any form of tithe-based giving once you get to the New Testament? Once Jesus went to the cross there is not a single reference to God's people being instructed to give a certain percent of their resource. This reality should be of great interest to all those who seek to be faithful followers of Jesus, since the New Testament writings are foundational for how we learn to live as his disciples.

Might it be that that tithing – something so clearly established by God for Israel as a fundamental part of their worship throughout the Old Testament – is no longer God's intent for his people? Could the very tithe-teaching that's so deeply ingrained in many churches actually hold believers back from becoming passionately generous givers?

As we trace tithing through the pages of Scripture, we'll see how strongly it was tied to God's First Covenant, but we'll also discover that the New Covenant calls believers to a "new and living way" of giving, one that goes beyond a percentage-based tithe. Instead of a one-size-fits-all mandate for every follower of Jesus, we'll see how we've been called to a faith-filled, cheerful-yet-costly form of consistent generosity that is done in obedient responsiveness to the Holy Spirit's leading. And God promises to add his blessing to this kind of giving!

Tithing in the Old Testament

Ten-percent giving is first mentioned in Genesis 14 when Abraham gives Melchizedek a tithe from what he'd taken in battle (Abraham then gave away all the rest of these resources as well). It's mentioned again by Jacob in Genesis 28:20-22 when he makes a promise to the Lord, that if God is good to him, then he'd give a tithe of everything. It's not clear, however, to whom Jacob would have given a tithe since the priesthood had not yet been established, and it's never mentioned if Jacob actually fulfilled his vow.

Explicit instructions to tithe were then given as part of the Law that was handed down from God to Moses. We read in Leviticus 27:30, "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD."

The Law was vital for God's people, since without this clear instruction they would have been flying blind, constantly wondering if they were living up to his holy standards. The Law removed all doubt as to what God wanted from them. Their obedience to the Law – including the tithe – showed their faith in God, and this faith was "credited" to them as righteousness (see Romans 4).

But for the Israelites of old, giving bore little resemblance to the kind of "tithing" that's taught today in many evangelical churches. A thorough study of the instructions found in the Old Testament shows that God's people were commanded to give *more than one kind of tithe*, depending on the year (see Deuteronomy 14:22-29), plus many other *non-optional offerings* (see Leviticus 1-7). When added together, there is little question that an obedient Israelite was giving more than twenty percent each year. (In addition to what we read in Scripture, this idea of multiple tithes is substantiated by three other historical accounts: Josephus, in his book, *Antiquities* [4.8.22]; the intertestamental account found in Tobit 1:6-8; and the Mishnah, Judaism's primary book on Jewish law.)

It is abundantly clear that throughout the Old Testament, God's people were *commanded* to give tithes. If they didn't give to God as instructed, He would not receive their gifts, because they were being given in disobedience (this is first illustrated by God's rejection of Cain's offering in Genesis 4:3-7). Their failure to tithe was famously highlighted in Malachi 3:8-10 "Will a mere mortal rob God? Yet you rob me. But you ask, 'How are we robbing you?' In tithes and offerings. You are under a curse – your whole nation – because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house. 'Test me in this,' says the LORD Almighty, 'and see if I will not throw open the floodgates of heaven and pour out so much blessing that there will not be room enough to store it.'"

Though none suggest the church should go back to the *full amount* of Old Testament tithing, many have been content to cling to a ten-percent-giving model. And while various arguments are made as to why this should be maintained, each of them is in apparent conflict with the New Covenant message of freedom in Christ and the many ways we are commended to give generously throughout the New Testament.

Tithing in the New Testament

The concept of tithing is mentioned three times in the New Testament (four times actually, but one is the same story repeated in two of the Gospels). What's compelling is that not one of these places where tithing is brought up in the New Testament is an example of the church tithing or where believers were being encouraged to do so.

The first time we see the tithe brought up was when Jesus mentioned it while critiquing the religious leaders of his day. As Jesus derided them for counting out mint leaves in order to ensure they were giving exactly ten percent, He said, "Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices – mint, dill and cumin. But you have neglected the more important matters of the law – justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former" (Matthew 23:23).

Some believe Jesus' remark, "without neglecting the former," was a blanket statement mandating that the New Testament church should continue tithing. We must consider, however, the context of Jesus' statements to ensure we're clear about his intent. We know Jesus was directing his comments to those who were still under the Law, thus were bound to uphold every bit of it, including the tithe. So, Jesus' admonition to them to continue following the Mosaic Law makes complete sense, since He had not yet gone to the cross to fulfill it.

We should also ask what Jesus was referencing when He told them to not neglect "the former." It was the Pharisees' practice of counting out a tenth of their spices to give to God – something Jesus was using to illustrate their hypocrisy. It's interesting that no one suggests Jesus' words here are to be taken literally. Even those who view this text as foundational for preserving the tithe don't give a tenth of their garden's produce – though that *is exactly what Jesus said to do*. If Jesus was making a doctrinal statement for his followers regarding the tithe, then in addition to giving of our finance we would be compelled to give one out of ten apples from our apple tree, puppies from our dog's litter, etc.

But if Jesus was not making a doctrinal statement here to define the giving practices of the church, what was He doing? Jesus was imploring these religious leaders to understand that following the letter of the Law would never be enough – we must live out the *spirit of the Law*, rooted in justice, mercy and faithfulness. Wouldn't it be compelling if we were to view our financial giving through these lenses?

The kind of instruction Jesus gave here to Jews who were still under the Old Covenant is not isolated to the idea of tithing. Another example is found in Matthew 8:1-4 when Jesus healed a man of leprosy. After the man was healed, Jesus told him, "See that you don't tell anyone. But go, show yourself to the priest and offer the gift Moses commanded, as a testimony to them." Jesus was instructing this man that he needed to still fulfill the requirements of the First Covenant (found in Leviticus 14). But it's clear that Jesus was not making a doctrinal statement that his followers were to continue practicing into the future. Like the tithing conversation in Matthew 23, Jesus was simply affirming that Jews at that time were still to remain obedient to the Law.

The second New Testament reference to tithing is found in Luke 18:9-14. Here we find Jesus telling a story with this introduction: "To some who were confident of their own righteousness and looked down on everyone else, Jesus told this parable." He goes on to contrast how a religious leader and a tax collector (hated by the people of Israel) were approaching God.

Interestingly, it's the tax collector who Jesus says was "justified before God" because of his humility. Jesus, however, doesn't comment favorably on the religious leader. "The Pharisee stood by himself and prayed: 'God, I thank you that I am not like other people – robbers, evildoers, adulterers – or even like this tax collector. I fast twice a week and give a tenth of all I get'" (Luke 18:11-12).

Jesus used this man's practice of tithing to help illustrate how he was seeking to justify his religious pride. It's evident that Jesus was not using this story to advocate tithing for his followers.

The third and final New Testament reference to tithing is found in Hebrews 7:1-10. In these verses the author references the very brief story, found in Genesis 14:18-20, in which Abraham meets the mystical king and priest, Melchizedek, and gives him a tenth of what he had just taken in battle. The author of Hebrews goes on to discuss how the Levites had been required to collect a tithe from the Israelites, then points out the difference between tithes given by the Israelites to the Levites and the offering given by Abraham to Melchizedek. It's an interesting passage, as well as challenging to follow, especially if not read in context.

Hebrews 7:1-10 is part of a section of this book that begins toward the end of chapter six and doesn't conclude until Hebrews 10:18. In these chapters the author goes to great lengths to contrast the First Covenant given by God in the Old Testament and the Second Covenant, ushered in by Jesus himself.

Within this section of Scripture, we read that the First Covenant:

- Had to be changed (7:12, 7:15)
- Was weak and useless to make anything perfect (7:18-19)
- Was faulty, therefore needed to be replaced (8:7)
- Is now obsolete (8:13)
- Was in place until a better system would be established (9:10)

We also read in these chapters the beautiful news that the New Covenant:

- Allows us to draw near to God and worship him (7:19, 9:14)
- Is guaranteed by Jesus (7:22)
- Lasts forever (7:24, 9:15)
- Is infinitely more powerful than the First Covenant (8:6, 9:14)
- Sets us free from the brokenness we experienced under the First Covenant (9:15).

And God's promise (stated twice, in Hebrews 8:10 and again in 10:16) is that this New Covenant is actually written directly onto our hearts and minds. Rather than being governed by the regulations that had been spelled out in detail in the Old Covenant (Hebrews 9:1), God's new deal with humanity is engraved deeply into our souls by his Spirit.

The mention of Abraham's ten percent offering in Hebrews 7:1-10 only makes sense when seen as part of this larger narrative. The author used this particular story to help show the vast difference between the Old and New Covenants. Rather than being a *prescriptive text*, indicating that we should continue tithing, this passage is an *illustrative text*, serving as a further example that the Old Testament regulations (including tithing) were weak, faulty, and

now obsolete. The Law did have great value – it pointed the way to something immeasurably better, brought about by Jesus’ finished work on the cross.

Those who have put their trust in Jesus and now live in the promise of his New Covenant, are no longer bound by the Mosaic Law that governed God’s people before the cross. The Apostle Paul lays this out clearly in Galatians 3:23-25 when he states, “Before the way of faith in Christ was available to us, we were placed under guard by the law. We were kept in protective custody, so to speak, until the way of faith was revealed. Let me put it another way. The law was our guardian until Christ came; it protected us until we could be made right with God through faith. And now that the way of faith has come, we no longer need the law as our guardian.”

A Biblical Parallel to Tithing

There is another Old Testament regulation that provides a strong comparison to the practice of tithing: circumcision. Note the similarities between circumcision and tithing.

1. **Both are physical, outward practices** – Circumcision is a cutting of the flesh, and tithing is the offering of physical assets.
2. **Both are seen in Scripture prior to God giving the Law to Moses** – Circumcision is first mentioned in Genesis 17 when God tells Abraham to circumcise himself and every other male “for the generations to come” as “the sign of the covenant.” Giving ten percent is first mentioned three chapters earlier in Genesis 14 when Abraham gives Melchizedek a tenth of what he’d taken in battle.
3. **Both were also written into God’s Law** – Circumcision was part of the Law given to God’s people through Moses (Leviticus 12:2-3), and tithing was as well (Leviticus 27:30).
4. **Both were significant issues for the Israelites throughout the Old Testament** – As an example, in Joshua 5 we find that all the men had to be circumcised because they had failed to maintain this practice after God’s people were freed from slavery in Egypt. And in Malachi 3, people were rebuked for “robbing” God by withholding their tithes and offerings.
5. **Once Jesus fulfilled the Law, neither of these practices were taught for believers in the New Testament** – While there is no doctrinal conversation about tithing after the cross, there is quite a bit taught about circumcision – and all of it communicates that God’s people no longer need to participate in this practice. In fact, followers of Jesus were admonished *not* to allow the practice of circumcision to signal anything of spiritual value.

Mark my words! I, Paul, tell you that if you let yourselves be circumcised, Christ will be of no value to you at all. Again I declare to every man who lets himself be circumcised that he is obligated to obey the whole law. You who are trying to be justified by the law have been alienated from Christ; you have fallen away from grace. For through the Spirit we eagerly await by faith the righteousness for which we hope. For in Christ Jesus neither circumcision nor uncircumcision has any value. The only thing that counts is faith expressing itself through love. (Galatians 5:2-6)

This is one of the strongest warnings written to believers in all of the New Testament. Paul is desperately working to convince the church not to put their faith in any outward practice – even one that had been so thoroughly entrenched in their laws and culture – but in Christ alone.

Echoing Galatians 5:6, it seems it would be entirely accurate and in keeping with New Testament teaching to declare, “For in Christ Jesus neither tithing or not tithing has any value. But generous financial giving expresses our faith through love.”

What the New Testament Teaches about Giving

We discover that whenever Christ-followers are instructed about financial giving in the New Testament it is never from a tithe-based perspective. But there is much we do find here that was written to inform the giving practices of the church.

Of foundational importance to the topic of giving is the truth echoed in the New Testament from the Old: *everything belongs to God!* In 1 Corinthians 10:26 Paul directly quotes King David from Psalm 24:1 when he states, “The earth is the Lord’s, and everything in it.”

When we acknowledge that God is not only the *creator* of all things but also the *owner*, we then recognize our role as stewards – or managers – of God’s resource. ***Everything we have belongs to God. Not ten percent, but one hundred percent!*** And while it’s in our hands there is great responsibility to use it wisely. This is why in the parable of the three servants (Matthew 25:14-30) Jesus is so harsh with the “wicked and lazy” servant who did nothing with what had been entrusted to him. It was the other two servants who had both sown and reaped, who received great praise from their master.

What we see time and time again in Scripture is that if we hold on to the resource God has entrusted to us – whether out of fear, greed, or mismanagement – we’ll lose the very thing we’re trying to cling to. In Matthew 6:19-21, Jesus says, “Don’t store up treasures here on earth, where moths eat them and rust destroys them, and where thieves break in and steal. Store your treasures in heaven, where moths and rust cannot destroy, and thieves do not break in and steal. Wherever your treasure is, there the desires of your heart will also be.”

And in a severe rebuke, James gives a warning to those who have unjustly hoarded wealth and failed to be generous with what God has provided.

Look here, you rich people: Weep and groan with anguish because of all the terrible troubles ahead of you. Your wealth is rotting away, and your fine clothes are moth-eaten rags. Your gold and silver have become worthless. The very wealth you were counting on will eat away your flesh like fire. This treasure you have accumulated will stand as evidence against you on the day of judgment. For listen! Hear the cries of the field workers whom you have cheated of their pay. The wages you held back cry out against you. The cries of those who harvest your fields have reached the ears of the LORD of Heaven’s Armies. You have spent your years on earth in luxury, satisfying your every desire. You have fattened yourselves for the day of slaughter. You have condemned and killed innocent people, who do not resist you. (James 5:1-6)

If it's in our hands, we can be assured that not all of it was intended for us. It was entrusted to us – for a time – to ensure it would be used in ways that represent God's heart and will. And that always requires giving!

Following are eight New Testament indicators that our giving is in line with God's heart.

1. Responsive

The pattern of giving found in the New Testament is very different from the pattern of tithing that had been so clearly outlined in the Old Covenant. In 2 Corinthians 9:7, the Apostle Paul writes, "You must each decide in your heart how much to give." How could he say this? If believers aren't told a specific amount or percentage of their income they should give, wouldn't they default to giving the least possible amount?

That would be likely if it weren't for the beautiful reality that we now have the Holy Spirit living within us. In John 14, Jesus talked about the Holy Spirit's leadership in our lives – God himself, given to us to show us the way at every turn! "And I will ask the Father, and He will give you another Advocate, who will never leave you. He is the Holy Spirit, who leads into all truth. ... But when the Father sends the Advocate as my representative – that is, the Holy Spirit – He will teach you everything and will remind you of everything I have told you" (John 14:16-17a, 26).

And in one of John's letters, he echoed this same truth to believers. "But you have received the Holy Spirit, and He lives within you, so you don't need anyone to teach you what is true. For the Spirit teaches you everything you need to know, and what He teaches is true – it is not a lie" (1 John 2:27a).

Giving is now something that flows freely from our *hearts* as we respond to God's leading!

In 2 Corinthians 3, the Apostle Paul shares about this as he contrasts the rules of the Old Covenant that had been "engraved in letters on stone," (3:7), but goes on to say, "Now the Lord is the Spirit, and where the Spirit of the Lord is, there is freedom" (3:17).

We have the freedom to listen to what the Holy Spirit is directing, then trust him as we walk in his ways. This listen-and-respond, trust-and-obey giving model reflects the way our entire lives are to be lived as Gospel-formed believers: God will guide us by his Spirit, and we are free to choose to obediently act in agreement.

2. Faith-filled

If our giving never requires us to step out in faith and is always something we can do in our own strength and ability, we can be sure it's not God's voice to which we're responding. "*And without faith it is impossible to please God*, because anyone who comes to him must believe that He exists and that He rewards those who earnestly seek him" (Hebrews 11:6).

Sowing always requires faith. Jesus said, "I tell you the truth, unless a kernel of wheat is planted in the soil and dies, it remains alone. But its death will produce many new kernels – a plentiful harvest of new lives" (John 12:24). In practical terms, what we give becomes "dead" to us. We can no longer use what we sow, we simply have to trust that what's been sown will bring forth new life.

Paul said, “For we live by faith, not by sight” (2 Corinthians 5:7). And since our giving is part of our living, this could be rephrased: “We *give* by faith, not by sight.” Our response to the Holy Spirit’s prompting to give should not be limited by our human understanding. Instead of fearfully wondering, “How will this all work out?” we can be confident that, “God will make this happen, for He who calls you is faithful” (1 Thessalonians 5:24).

3. Generous

The goal of our faith is that we would become more and more like Jesus – and because He is generous, our giving should be as well.

Paul wrote about how God’s generosity to us should be reflected in our giving. “And God will generously provide all you need. Then you will always have everything you need and plenty left over to share with others. ... For God is the one who provides seed for the farmer and then bread to eat. In the same way, He will provide and increase your resources and then produce a great harvest of generosity in you” (2 Corinthians 9:8 & 10).

He also wrote to Timothy, coaching him on how to disciple people who have resource. His words should penetrate our own hearts regarding how we give. “Command them to do good, to be rich in good deeds, and to be generous and willing to share” (1 Timothy 6:18).

4. Consistent

It’s easy for many of us to give when there’s a particular need we become aware of – especially if we’re moved emotionally by the need. Maybe a friend is raising funds for a critical surgery, or our church is collecting money to help needy kids get to camp. It’s good that we’re generous in those situations! Our hearts should be easily moved toward generosity, just as the Good Samaritan was led by compassion to freely give of his time, talent and treasure (see Luke 10:30-37).

But if we wait to give until our hearts are moved, many ongoing needs will go unmet. Think of the needs of missionaries around the world. They have to feed their families every day. They have to pay for housing every month. Plus, they have regular ministry expenses – funds required to produce Gospel resources and provide a space for people to gather to learn of Jesus.

And this is no different from the needs of your local church and other ministries. There are consistent needs that require consistent giving. If you only give a few a few times each year, what happens in the other seasons? It doesn’t matter that you’ll give in December if the need was in November!

So, in addition to our spontaneous giving, wisdom calls us to another level – an intentional pattern of consistent giving. This is what Paul was urging when he wrote, “*On the first day of every week*, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come no collections will have to be made” (1 Corinthians 16:2).

5. Cheerful

It’s interesting to see that as our hearts are moved by the Holy Spirit to give, the kind of response we have matters to God! He is not looking for obedience alone, but for a joyful, passionate response to his leading.

2 Corinthians 9:7 “You must each decide in your heart how much to give. And don't give reluctantly or in response to pressure. For God loves a person who gives cheerfully.”

Giving should never be done grudgingly, as if we are frustrated by God's request. Instead, our giving should be marked by happy, willing hearts, that are excited by an opportunity to be generous!

6. *Sacrificial*

There are significant needs in our world, both locally and globally, and our giving should reflect this reality. John wrote, “This is how we know what love is: Jesus Christ laid down his life for us. And we ought to lay down our lives for our brothers. If anyone has material possessions and sees his brother in need but has no pity on him, how can the love of God be in him” (1 John 3:16-17)?

This Gospel-shaped realization forever links our giving to Christ's physical sacrifice. First responders get this on a very personal level as they may be called upon to lay down their lives for others. But aren't our financial gifts intended to save lives as well – both physically and spiritually?

7. *Equitable*

Rather than being easy on the rich and hard on the poor, giving is never to lead to economic injustice. This is exactly what Paul was addressing as he wrote to the church about giving. He said, “Whatever you give is acceptable if you give it eagerly. *And give according to what you have, not what you don't have.* Of course, I don't mean your giving should make life easy for others and hard for yourselves. *I only mean that there should be some equality.* Right now you have plenty and can help those who are in need. Later, they will have plenty and can share with you when you need it. In this way, things will be equal” (2 Corinthians 8:12-14).

While tithe-based giving could easily perpetuate inequality, this New Testament approach to giving is oriented around the very ideas that Jesus spoke of in Matthew 23:23 – justice, mercy and faithfulness.

It's also important to consider that *whatever* we teach from God's Word must be applicable *wherever* it's taught around the world. If the Bible is true, then it is true for all people, not just those living in the more affluent parts of the world.

In the world today, approximately 10% of the global population is in “extreme poverty,” living on less than \$1.90 per day, and nearly half of the population lives on less than \$5.50 a day. Additionally, over 3 million children die each year from malnutrition, and over 800 million people are suffering from hunger and chronic undernourishment. These facts should cause one to pause before teaching about the biblical imperatives of giving and generosity – especially those who promote a continuance of the tithe.

But the powerful truth taught in the New Testament is that all people – including those living in poverty – are able to participate in giving without any perceived guilt that they aren't living up to God's standard. According to Paul, we're to give according to what we do have, not what we don't have, and as we give this way, there is equality.

8. *Expectant of Blessing*

While some have perverted this powerful truth, preaching a false gospel of uninterrupted prosperity, we should not shy away from the promises God makes to those who are generous. We're promised that with the same measure we give we will receive. "Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously" (2 Corinthians 9:6). And Jesus himself was the one who said, "It is more blessed to give than to receive" (Acts 20:35). Jesus wasn't just making a casual observation; He was making a promise: God's blessings flow to givers!

But as God blesses us, we shouldn't assume He intended for us to consume all that blessing! God blesses us not only so that we can prosper, but that through us, others may prosper as well.

Paul wrote, "And God will generously provide all you need. Then you will always have everything you need and plenty left over to share with others" (2 Corinthians 9:8). This model of sowing and reaping goes all the way back to Genesis 1:28 when God blessed the first man and woman. As soon as he blessed them, he immediately gave them these instructions: "**Be fruitful and multiply.**" To walk in God's blessing, we're not only to be fruitful, but we're to take from that fruitfulness and multiply it – sowing it into the lives of others so they can be fruitful as well.

As Pastor Steve Schell has insightfully stated, "Grace is given freely. Blessings come from obedience." It's as we learn to obediently follow God's lead – including in our financial giving – we come to experience the blessed life God has intended.

While tithing is never a requirement for God's New Covenant people, we find that our redeemed hearts have been enabled by the Holy Spirit to grasp the Gospel imperative of generosity. "Freely you have received; freely give" (Matthew 10:8). Greed and selfishness no longer have a place in our lives, because God is at work transforming us from the inside out, empowering us to become generous givers – just like himself!

Final Questions

1. *Is it wrong for Christians to tithe?*

No. If believers are giving ten percent in faith-filled response to the leading of the Holy Spirit, then it's a beautiful act of worship that God will reward. If tithing is being done, however, to meet a religious obligation, then it is simply a human attempt to fulfill the Law – something we can never do, but something Jesus has already gloriously done.

2. If we no longer teach tithing, won't most choose to give far less than ten percent?

Most Christians today already give far less than ten percent. Recent comprehensive research tells us that, “Church member giving is declining as a portion of income, and was 2.17% in 2016” (www.emptytomb.org/potential.html). So, tithe teaching has not only been woefully ineffective, but has also caused many believers to feel shame for missing a ten percent mark. How disheartening to know that many walk into church each week under this unnecessary cloud of guilt – or worse yet, have walked out, never to return.

If, however, we consistently teach a New Testament model of giving, believers will come to understand that ten percent should never be imagined as the bullseye at the center of God's giving target. As they press in, however, to discern God's desire for them personally, and learn the power and blessing of sowing and reaping, many will desire to do much more than ten percent. History has been beautifully shaped by those who have practiced remarkable giving and outrageous generosity.

3. Should people in poverty be encouraged to give?

Absolutely. We can be confident the Holy Spirit will work with each person and family appropriately during even the most challenging financial situations. All believers, regardless of their financial situations, will grow as they learn to trust God, walk in obedient response to his leading, and give generously out of what He has provided. When we function in these ways, God receives our gifts – no matter how small – as worship and multiplies them in order to accomplish the miraculous (see John 6:1-13).

We find beautiful examples in Scripture of people in poverty being praised for their generosity. Not only did Jesus commend the widow for offering up to God the last of her resource (Mark 12:41-44), but we also read of the Macedonian church who gave generously and sacrificially in the middle of an intense financial hardship. “Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability” (2 Corinthians 8:2-3).

4. Is it appropriate to teach that ten percent should be the starting point for giving?

While this idea is undoubtedly motivated by a desire to move people toward generosity, it ends up pointing believers back to a legalistic form of giving. Once any specific percentage is introduced into Christian teaching about giving, problems arise of both a theological and practical nature. Theologically, “starting point” thinking creates a false sense of when God is or is not pleased with one's giving. Only when believers understand they are not obligated to give at a certain percentage will they be completely free from the threat of legalism being attached to their giving.

The practical problem of “starting point” thinking is that once a ten-percent mark is introduced, the poor are unjustly trapped under the weight of this heavy load. This is part of the very burden from which Jesus came to set us free! Jesus brought the First Covenant to its conclusion for all time, initiating a “new and living way” to animate every part of his disciples' lives, including their giving (see Hebrews 10:9 & 20).

5. *Can believers give financially wherever they want?*

There is great need in the world and many voices are calling for the resources of God's people. How are we as believers to decide where to direct our funds? Our first response should be to obediently and generously give wherever the Holy Spirit directs us – he reveals and we respond. But linked with our obedience is a need to use wisdom so we may be good stewards of all the resource God has entrusted to us.

Consider these three ideas about where to direct your giving:

- **Give where you're being spiritually resourced.** For most believers, this is their church. Churches are local representations of Jesus himself (see Ephesians 1:22-23) and act as his body to move redemptively into the world through preaching the gospel, making disciples, and caring for the poor and needy. The New Testament also teaches that those who lead churches should be resourced for their work (see 1 Timothy 5:17-18). So, as people band together and give collectively in churches, God's mission of redemption is being advanced around the world.
- **Give where you've seen fruit.** There are tens of thousands of missionaries, non-profit agencies, evangelists, teachers and others around the world who depend on generous believers to finance their work. Without these givers, much of this Kingdom work would come to a grinding halt. But because you can't give to every ministry, give where you have seen fruitful ministry, faithful leadership, and strong financial accountability.
- **Give where you have a passion.** It is likely God has placed particular burdens on your heart – people, places and projects – about which you care deeply. For some that may include a nation or people group. For others it may be a particular crisis, such as human trafficking or homelessness. If you have a passion, you can trust that God put it there for a reason, so give to it accordingly.

6. *Can believers give financially however they want?*

This is another area where wisdom is needed, ensuring we're practicing good stewardship of all the resource God has provided. There are at least three kinds of giving seen in the New Testament that are important ways for generosity to be expressed.

- **Spontaneous Giving** – see a need and meet it. This is what Jesus did when He fed the multitudes with a few loaves and fish. It's also what the Good Samaritan did when he immediately served the man who was in crisis he encountered on the road.
- **Consistent Giving** – intentional giving as a pattern of generosity. As mentioned above, consistent needs require ongoing giving, and without it the wheels would quickly fall off most ministries. Consistency seemed to be on Paul's mind as he said, "*On the first day of every week, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come no collections will have to be made*" (1 Corinthians 16:2).

- **Legacy Giving** – significant contributions given either while alive or at the time of death. These kinds of gifts have extended the Kingdom in substantial ways through the donation of properties or other large endowments. This kind of legacy generosity was shown by Barnabas in the days of the early church. It's said of him, "He sold a field he owned and brought the money to the apostles" (Acts 4:37).

7. Hasn't ten-percent tithing been taught consistently throughout history?

While there have been many leaders within the Body of Christ over the centuries who have believed in ten-percent tithing, many others have not. Some of the notable leaders who believed tithing was not an obligation for the church include:

- Justin Martyr (100-165)
- Irenaeus (130-202)
- Tertullian (160-230)
- Origen (186-255)
- Thomas Aquinas (1225-1275)
- John Wycliff (1328-1384)
- John Huss (1373-1415)
- Martin Luther (1483-1546)
- John Smyth (1570-1612)
- George Fox (1624-1691)
- John Bunyan (1628-1688)
- John Wesley (1703-1791)
- Charles Spurgeon (1834-1892)
- C.I. Scofield (1843-1921)
- G. Campbell Morgan (1863-1945)
- W.E. Vine (1873-1949)
- C.S. Lewis (1898-1963)

Other more recent leaders have also taught that tithing is not mandated for believers:

- J. Vernon McGee
- Charles Ryrie
- Charles Swindoll
- George Barna
- Francis Chan
- Andy Stanley

The author of *Vine's Expository Dictionary of New Testament Words*, theologian W.E. Vine wrote, "Love and devotion to God! That imparts the real value to giving. And this perhaps serves to explain why no command as to the amount is laid down for believers. To obey a command stating the amount or proportion would be easy, but what exercise of heart would there be? Where would the motive lie? Loyalty would be superseded by mechanical religion. Love would be replaced by formalism. Both individuals and local churches would lose their sense of the high motive which should inspire in the offering a loving response to the love of the great Giver himself."

Conclusion

Giving is of great importance. It reflects the heart of God, stretches our faith, meets real needs, and keeps us from making idols of our money and possessions. When followers of Jesus are consistently generous, local churches and other ministries around the world are enabled to expand, creating greater opportunities for people to hear the good news of Jesus and experience his love in tangible, practical ways.

As the Gospel ignites within the hearts of believers and they recognize the Holy Spirit's call to selfless generosity – rather than to an obligatory tithe – a staggering wave of Kingdom-advancing giving could be released, unlike anything the world has seen.

Just imagine what could happen if radically generous hearts were to multiply throughout God's church. What poverty might be eradicated? What hunger might be eliminated? What humanitarian crisis might be averted? What sicknesses cured? What churches planted? What missionaries sent? What people groups reached?

May our transformed hearts be used by God to transform the world as we live out the vision of Jesus: "Freely you have received; freely give!"