

# TITHING AND CHRISTIAN STEWARDSHIP

## **Introduction**

Whenever the topic of Christian Stewardship comes up one is likely to hear something about tithing. Usually the gist of such conversations is that the Christian is obliged to tithe. Giving 10 percent of one's income, it is said, is commanded by God and pleasing to Him; and those who fail to tithe are thereby sinning against the Lord. The tithe is misused by many as a yardstick of faithfulness, and as a goad to make Christians give more money to support the work of the Church. While tithing does have Old Testament roots, it is not required of the Christian and ought not to be used as a measure of one's faith. What is required of the Christian is to be a faithful steward of the goods God has provided.

## **The Old Testament Tithe**

There is no question that the Bible contains the command to tithe. The books of the Torah (Leviticus 27, Numbers 18, Deuteronomy 12, 14, and 26) are full of instructions and requirements concerning tithing. It was a divine imperative to the Israelite people, and was used to pay for the upkeep of the Temple, for livelihood of the Levites, for the operation of the government, and for the worship of God. There were several types of tithe required, and other forms of giving and sacrificing in addition to the tithe.

The law of the tithe, however, falls under the Old Testament categories of "civil" and "ceremonial" law. These laws governed the civic life of the nation of Israel and the worship life of the Old Testament Church respectively. Neither category of law remains in force for the New Testament Christian or Church. The entirety of Old Testament ceremonial came to a conclusion with the resurrection of Jesus Christ from the dead. He has fulfilled the ceremonial requirements of the Old Testament in His own flesh, becoming Temple, priest, sacrifice, and even tithe for us. The civic laws of ancient Israel no longer apply to anyone. Nations and municipalities of every age have their own particular laws. Though some of these may be identical to or similar to Old Testament civic law, the validity of modern civic law does not rest upon the Old Testament commands but upon modern legislative and legal action. Citizens are duty-bound and commanded by God to keep the laws of their own land, not of ancient Israel. The Old Testament tithe, therefore, is no longer mandatory and the regulations governing it are no longer in force.

While tithing may still be helpful by way of example, it cannot be commanded of Christians. Tithing is simply not required by the New Testament Scriptures. Tithing is mentioned in the Gospels by the Jews in conversation with Jesus, but no where does Jesus institute the tithe as a New Testament law. Though mentioned in Hebrews in reference to its Old Testament usage, the apostles do not speak of tithing as an obligation of the Christian either. The command simply is not given to the Christian, individually or corporately, to tithe.

## **The New Testament Duties**

This is not to say that the New Testament is silent about the Christians' obligations as stewards. Indeed the New Testament contains several commands regarding stewardship, support of the Gospel ministry, and charity. There are four main areas in which financial regulations (laws) are

set forth in the New Testament. In none of these areas of financial responsibility is the amount or percentage of one's income that is to be designated to meet the obligation mandated.

The first area of financial obligation is the family. Basic care of one's family trumps all other financial requirements. In the Gospel of Mark (7:6-13), our Lord chastises the Pharisees who were encouraging men to neglect the care of their parents in order to give money to the Temple. Citing the 4th Commandment, the Lord puts forth care of one's parents as a greater priority than giving a gift to God. Likewise, St. Paul, when dealing with the care of widows, says: "But if anyone does not provide for his own, and especially for those of his household, he has denied the faith and is worse than an unbeliever" (I Timothy 1:8). The clear implication here is that the first financial priority of the Christian is to take care of his or her own family and provide for their needs.

A second area of financial obligation is care for one's pastor. This obligation is both a personal obligation of the Christian and a corporate obligation of the congregation. Luther quotes the main Scripture texts in the Table of Duties under the section titled "What the Hearers Owe to Their Pastors": "Even so the Lord has commanded that those who preach the gospel should live from the gospel" (1 Corinthians 9:14); "Let him who is taught the word share in all good things with him who teaches" (Galatians 6:6); "Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine. For the Scripture says, 'You shall not muzzle an ox while it treads out the grain,' and, 'The laborer is worthy of his wages'" (1 Timothy 5:17-18.). Because the preacher is to be paid by those who benefit from his work, our Lord instructed the seventy to bring no money or provisions with them as they went about their prophetic work, saying: "for the laborer is worthy of his wages" (Matthew 10:10; Luke 10:7). Furthermore in the section of St. Paul's letter to Corinth quoted above, the Apostle also argues: "If we have sown spiritual things for you, is it a great thing if we reap your material things? If others are partakers of this right over you, are we not even more?" (I Corinthians 9:11); and again, "Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar?" (I Corinthians 9:13).

A third area of financial duty is support of the government. Our Lord required men to pay their taxes, saying "Render therefore to Caesar the things that are Caesar's..." (Matthew 22:21; Mark 12:17; Luke 20:25). St. Paul echoes this command saying: "Render therefore to all their due: taxes to whom taxes are due, customs to whom customs, fear to whom fear, honor to whom honor" (Romans 13:7).

The fourth area of financial responsibility is charitable giving. Our Lord frequently mentions charity toward those in need. The following passages are just a few examples. In the Sermon on the Mount Jesus says: "Give to him who asks you, and from him who wants to borrow from you do not turn away" (Matthew 5:42). In Luke 12 (33-34) He urges: "Sell what you have and give alms; provide yourselves money bags which do not grow old, a treasure in the heavens that does not fail, where no thief approaches nor moth destroys. For where your treasure is, there your heart will be also." Our Lord even chastises the Pharisees for rigidly keeping the laws of tithing while neglecting to show love to their neighbors and give alms: "But rather give alms of such things as you have... But woe to you Pharisees! For you tithe mint and rue and all manner of herbs, and pass by justice and the love of God. These you ought to have done, without leaving the others undone" (Luke 41-42).

The command of Christ is also reiterated by the apostles and by St. James. James (2:15-16) infers that it is not enough to wish people well when they are in need, but that one must actually help them meet those needs. St. Paul writes to St. Timothy that those who are well off are to be particularly generous to others. “Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the living God, who gives us richly all things to enjoy. Let them do good, that they be rich in good works, ready to give, willing to share...” (I Timothy 6:17-18). Elsewhere he urges those who steal to find work that they might be in a position to be among those who are able to give rather than those who must take (Ephesians 4:28). These and other passages clearly show that it is a Christian duty to give alms when one is able.

The command to give to those in need is primarily directed toward individual charity. Corporate giving or tithing is nowhere generally required in the New Testament, though it is highly commended. The best Biblical example is that of the churches of Asia Minor assisting the congregation of Jerusalem. One such congregation drew exceptional praise from St. Paul. “Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia: that in a great trial of affliction the abundance of their joy and their deep poverty abounded in the riches of their liberality. For I bear witness that according to their ability, yes, and beyond their ability, they were freely willing, imploring us with much urgency that we would receive the gift and the fellowship of the ministering to the saints” (II Corinthians 8:1-4). In his first epistle Paul instructed the Corinthians to take a collection for the saints (16:1-2). In the second epistle, however, Paul goes on to say that he is not commanding such giving, but encouraging it by way of example. The basic idea he puts forth is that a congregation should give when it is able in order that it may receive back when it is in need (8:14).

### **The Manner of Christian Giving**

The question invariably arises concerning how much one ought to give. As previously said, there is no New Testament regulation concerning the amount that is to be charitably given to the church or to those in need. There is no tithing law. Rather, Christians are instructed to give as they are able (I Corinthians 16:2). Here one must consider one’s financial position and obligations. Even in the strict ceremonial laws of the Old Testament, special allowances are sometimes made for the poor (Leviticus 5:7, 11; 12:8; 14:21-22, 30-32) so that they can fulfill the first duty of providing for their family.

There is a long history of giving back to God one’s “first-fruits”. The strict command to give of one’s first fruit, however, is of the ceremonial law. First fruit giving, is nevertheless to be encouraged and commended. Solomon says in Proverbs: “Honor the Lord with your possessions, and with the firstfruits of all your increase; so your barns will be filled with plenty, and your vats will overflow with new wine.” According to what we have already seen from the New Testament, however, even first fruit giving should not be done when doing so would endanger one’s family or make it impossible to meet financial obligations (taxes, debts, etc.). And what of the widow who gave all that she had? One must consider that this was a widow, one who had no obligation to care for others (children, spouse, parents) but only needed to care for herself. Her self-sacrifice is to be commended and follows the pattern of Christ who gave all for us. One may freely sacrifice one’s self, but one is not free to sacrifice another. Those with obligations to care for others must meet those obligations first. Then they are free to give to the church.

Though the Christian is commanded to give to support the work of the ministry, such giving should not be done merely out of a sense of obligation. Rather all forms of charitable giving ought to flow out of that chief Christian attribute, love. St. Paul says (I Corinthians 13: “though I bestow all my goods to feed the poor... but have not love, it profits me nothing.” Love of God and one’s neighbor motivates first-fruit giving, the support of the church and her ministry, and all other forms of charity. Giving that flows only from the law or from obligation often leads to hypocrisy, especially when done for outward show (Matthew 6:1-4). The Scriptures, both Old and New Testaments, testify that such giving is not what God desires. Our Lord Himself holds up as an object lesson in unbelief the man who gave the tithe but did so apart from faith (Luke 18:9-14). Only faithful giving, freely and joyfully offered, flowing from love, is pleasing to God. St. Paul writes: “So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver” (I Corinthians 9:7). Both Cain and Abel offered first fruits to God. Only Abel’s was accepted, for Cain gave without faith (Hebrews 11:4). Whether the gift be little or great is not the most important point, faith is. Thus giving can be seen as a form of worship, of giving thanks to God and acknowledging Him as the giver of all good things. Worship without faith, the Scriptures teach, is worthless before God.

A lack of giving and of charity, however, may be indicative of a serious problem in faith, particularly for those who are able to give and do not do so, or do so only grudgingly. One must be careful however, not to use the amount or percentage of one’s income that one gives as a measure of faith, as if the one giving a larger percentage of his or her income necessarily has more faith than one who gives a smaller percentage. In his book, *Pastor and People*, Dr. Theodore Graebner records the words of a Pastor Koenig of St. Louis to his congregation: “Avoid uncharitable judging. Small sums do not always mean small spirits and small love for Jesus. Before the facts have been established, ‘judge not, condemn not.’ In many instances careful investigation would reveal that such as gave little gave more than you. Let us judge only ourselves.”

As one ought not to give only out of obligation, so also one ought not to give as a means to gain earthly prosperity. It is true that the Scriptures promise much to the one who is generous with what he or she has. One must not conclude, however, that the promised reward is earthly prosperity. At times the Lord does indeed bless his people with earthly wealth and possessions. Many of the faithful have been rich. So also many of the faithful have also been poor. Certainly our Lord is not rewarding the rich and punishing the poor as some sort of judgment about their faithfulness. As our provident Lord, He does bless us in this earthly life with all we have. He does this, however, for everyone regardless of faith. Our Lord says that God the Father, “makes His sun rise on the evil and on the good, and sends rain on the just and on the unjust” (Matthew 5:45). What then is one to make of the blessings promised to those who give? Jesus makes it clear that such blessings are heavenly, not earthly, blessings (Matthew 6:19-20; Mark 10:21; Luke 12:33; 18:21). Those who claim that earthly blessings will automatically follow when one gives generously - “you can’t out give God” they often claim - have bought into a false theology of glory and deny the theology of the cross. Giving is sacrificial, not transactional.

## **Conclusion**

While tithing is not required of the New Testament Christian, faithful stewardship of the money and possessions God provides is required. Such stewardship includes taking care of one's family, paying one's financial obligations and debts, paying one's taxes, paying one's pastor and supporting the ministry of the Church, and assisting those who are poor or who are in need. Such giving ought not to flow only from fear of the Law, but abounds as a fruit of the Gospel. Faithful stewardship is a loving act of worship and thankfulness toward God and an act of loving service toward one's neighbor.

Rev. David A. Kind  
University Lutheran Chapel  
Monday of Trinity IV, 2005