

“Biblical Finances – Part 1: The Tithe”

Numbers 18:21-27; 1 Corinthians 16:1-3

INTRODUCTION

1. Some churches talk about money too much. Others never discuss it because people get uncomfortable.
2. The Bible talks a lot about money. (Prayer: about 500 verses; Faith: less than 500; Money: 2300+ verses)

THE TITHE IN THE OLD TESTAMENT. Numbers 18:21-27

1. God's people were obligated to present to the LORD a tithe of their income. Tithe = lit. “tenth”
2. The LORD used this tithe primarily for supporting the ministry of the Levites.
 - The Levites had no land inheritance designated to them like the other tribes of Israel. **Numbers 18:21-24**
3. Then, the Levites were to tithe from the tithe they received from the LORD. **Num 18:25-26**
 → NOTE: Tithing was “vertical” The people gave to the LORD, not to the Levites. v.24
The Levites received from the LORD, not the people. 26
4. Tithing was not optional. To NOT tithe to the LORD was considered ‘robbing God.’ **Malachi 3:8: Will man rob God? Yet you are robbing me. But you say, ‘How have we robbed you?’ In your tithes and contributions.**
 - Leviticus 27:30: *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.*
5. In addition, God's people were to give offerings above and beyond the tithe. E.g., **Leviticus ch. 1-6**
 - Many scholars believe God also required a “festival tithe” (10%) – to pay for holiday feasts & celebrations
 - A “poor tithe” (10% over 3 yrs = 3.3%/per year) 10% tithe + 10% festival tithe + 3.3% poor tithe = 23.3%!

GIVING IN THE EARLY CHURCH. v.1-3

1. Paul's instruction on giving was for all believers. **v.1: “...as I directed the churches of Galatia...”**
 - Paul taught the same principles to believers in Corinth as he did to numerous other churches.
2. They practiced **CONSISTENT** giving. **v.2: “On the first day of every week...”**
3. They practiced **PERSONAL/INDIVIDUAL** giving. **v.2: “...each of you...”**
 - Giving is everyone's responsibility. It does not say, ‘those who have extra’ should give regularly.
 - Jesus recognized the giving of a poor widow. **Mark 12:41-44**
 - Consider the impoverished believers in Macedonia. **2 Cor 8:2: In the midst of a very severe trial, their overflowing joy and their extreme poverty welled up in rich generosity.**
4. They practiced **INTENTIONAL** giving. **v.2: “...put something aside and store it up...”**
 - Planned giving—faithful preparation for future needs: “...so that there will be no collecting when I come.”

ARE CHRISTIANS STILL REQUIRED TO TITHE?

1. There are different opinions among Christians about tithing.
 - The New Testament never tells us to stop tithing, but it also never explicitly commands believers to tithe.
2. The early church fathers held that believers should give 10% to the church first—as a tithe.
3. Jesus's words imply that the tithe is still required. **Luke 11:42: But woe to you Pharisees! For you tithe mint and rue and every herb, and neglect justice and the love of God. These you ought to have done, without neglecting the others.**
4. Giving is both a guideline and an indicator when it comes to more important matters.
 - Jesus links money with justice issues AND a love of God.
 → You can tithe everything (even your garden produce) & still miss the point by disregarding justice & love of God.
 - Our posture towards money & giving reflects the realities of our posture toward the LORD.

2 Corinthians 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.