



**Tithes and Offerings Devotional**

# Offering vs. Tithe

- **Position 1** - Offering
  - God says to give what we can
- **Position 2** - Tithe
  - God says to tithe 10% of our income
- Both positions agree that God loves a cheerful and generous giver

*Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.*

2 Corinthians 9:6-7 (NIV)

Position 1: Offering

If a pastor or church leader has ever told you that the Bible commands Christians to tithe or give 10% of their income... asked you to donate to a mysterious "building fund" or give a "first-fruit" offering... You are getting played.

John Blake, [How passing the plate becomes the 'Sunday morning stickup'](#)

John Blake, CNN is referencing some pastors who disagree with tithing.

The Jews were constrained to a regular payment of tithes; Christians, who have liberty, assign all of their possessions to the Lord, bestowing freely not the lesser portions of their property, since they have the hope of greater things.

-Irenaeus (130-202 AD)

Money, Possessions, and Eternity (chap 12)

*All the believers were together and had everything in common. They sold property and possessions to give to anyone who had need.*

Acts 2:44-45 (NIV)

*“Be careful not to practice your righteousness in front of others to be seen by them. If you do, you will have no reward from your Father in heaven. So when you give to the needy, do not announce it with trumpets, as the hypocrites do in the synagogues and on the streets, to be honored by others. Truly I tell you, they have received their reward in full. But when you give to the needy, do not let your left hand know what your right hand is doing, so that your giving may be in secret. Then your Father, who sees what is done in secret, will reward you.*”

Matthew 6:1-4 (NIV)

Notice that giving is first about the heart attitude. God calls us to a good heart attitude first!



# New Testament Pattern

- Needs-based giving:
  - *Now about the collection for the Lord's people: Do what I told the Galatian churches to do. On the first day of every week, each one of you should set aside a sum of money in keeping with your income, saving it up, so that when I come no collections will have to be made. (1 Cor 16:1-2 NIV)*
- The Widow's Offering (Mark 12:41-44)
  - Praising her for giving everything OR condemning abuse of temple tax system by teachers of the law (v. 38-40)?

# New Testament Pattern

- *...offer every part of yourself to him as an instrument of righteousness.* (Romans 6:13 NIV)
- Isn't tithing legalism!?
- The NT affirms giving our all to God, and to giving generously, but it doesn't directly rescind tithing like it does the OT sacrificial system... (Hebrews)

What is the difference between tithes and offerings? [GotQuestions.org](http://GotQuestions.org)

Money, Possessions, and Eternity (chap 12)

Position 2: Tithe

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.

— Augustine (354-430 AD)

Money, Possessions, and Eternity (chap 12)

# Definition

- Tithe means “a tenth part”
  - Anything less than or over 10% is not a tithe
- God warned Israel about not giving the tithe...

*“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.*

Malachi 3:8-10 (NIV)

# Test God's Promises!

- “The tithe was a divine invitation to test God’s promise to provide (Malachi 3:8-12).”
- What about....?
  - Deuteronomy 6:16 *Do not put the Lord your God to the test as you did at Massah.* (NIV)
  - Matthew 4:7 **Jesus answered him,** “*It is also written: ‘Do not put the Lord your God to the test.’* (NIV) \*See also Luke 4:12

Money, Possessions, and Eternity (chap 12)

Massah - Israelites quarreled with Moses about being in the desert and not having water. They weren't trusting God, so they tried to force the issue. (Exodus 17:1-7)

Temptation - Satan wanted Jesus to worship him, which is much different than what we're doing when we give our tithes and offerings. We're asking God to show himself faithful to his promises, which aligns with his character and is something he's promised, as opposed to Satan who wanted Jesus to worship him, which is not God's character to do evil.

# How much?

- Is Malachi directed to the Levites (v. 3) or all unjust people (v. 5)? Both!
- Israel's Three Tithes = Averaged 23% per year
  - Priests and Levites (Numbers 18:21, 24) \*Annual
  - Sacred Festival (Deut 12:17-18, 14:23) \*Annual
  - Orphans, Widows, Poor (Deut 14:28-29; 26:12-13)  
\*Every 3rd Year

Money, Possessions, and Eternity (chap 12)



- Tithing predates law of Moses
  - Abraham tithed to the high priest Melchizedek (Gen 14:20)
  - Jacob tithed to the Lord (Gen 28:22)

Money, Possessions, and Eternity (chap 12)

The firstfruits was the best and the first (Alcorn, page 176)

Abraham (known as Abram at the time), tithed 10% of his plunder after rescuing his nephew Lot.

*Just think how great he was: Even the patriarch Abraham gave him a tenth of the plunder! Now the law requires the descendants of Levi who become priests to collect a tenth from the people—that is, from their fellow Israelites—even though they also are descended from Abraham. This man, however, did not trace his descent from Levi, yet he collected a tenth from Abraham and blessed him who had the promises. And without doubt the lesser is blessed by the greater. In the one case, the tenth is collected by people who die; but in the other case, by him who is declared to be living. One might even say that Levi, who collects the tenth, paid the tenth through Abraham,*

Hebrews 7:4-9 (NIV)

# Firstfruit Giving

- *Honor the Lord with your wealth, with the firstfruits of all your crops; (Prov 3:9)*
- (Tithe = amount | Firstfruit = nature) = first + best
- First 10% of harvest was returned to God

# Freewill Offering

- Anything beyond the 10%
- *and you present to the Lord food offerings from the herd or the flock, as an aroma pleasing to the Lord— whether burnt offerings or sacrifices, for special vows or freewill offerings or festival offerings— (Num 15:3)*
- Leviticus 22:18-23, Deuteronomy 12:6, 17
- Rebuilt Ezra's temple with freewill offerings

Freewill offerings show our joy and excitement to give.

Ezra's freewill offering was like a building/capital campaign.

*4 So all the skilled workers who were doing all the work on the sanctuary left what they were doing 5 and said to Moses, “The people are bringing more than enough for doing the work the Lord commanded to be done.”*

*6 Then Moses gave an order and they sent this word throughout the camp: “No man or woman is to make anything else as an offering for the sanctuary.” And so the people were restrained from bringing more, 7 because what they already had was more than enough to do all the work.*

Exodus 36:4-7 (NIV)

# Tithing+

- God commands us to *tithe* so that we will *give*, even more, joyfully.
- Tithing 10% symbolizes giving 100%
- *Eat the tithe of your grain, new wine and olive oil, and the firstborn of your herds and flocks in the presence of the Lord your God at the place he will choose as a dwelling for his Name, so that you may learn to **revere the Lord your God always**.* (Deut 14:23 NIV)

# New Testament

- Continuities & Discontinuities between OT & NT
  - We don't assume cannibalism is okay today just because it's not mentioned again in the NT...
    - Deut 28:53-57, Lev 26:29, Jer 19:9, Lam 4:10, etc.
- NT examples of giving only go "beyond the tithe"
- Tithing is like the Sabbath, it predates the Law

Money, Possessions, and Eternity (chap 12)

"...sacrifices are specifically rescinded in the New Testament." (Alcorn, 181)

Tithing and Sabbath are not required for salvation (Col 2:16, Gen 2:2-3)

Hugenberger makes the comment about cannibalism in his Genesis sermon (see resources)

# New Testament

*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 (NIV)

The Pharisee had the right idea (tithe) with the wrong heart attitude.



# Jesus' Words

*“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 (NIV)

\*See also Luke 11:42

Notice Jesus affirms the careful tithing of the Pharisees... (Alcorn, 184)

“Because we are never told that tithing has been superseded, and that because Jesus directly affirmed it (Matthew 23:23) and prominent church father’s taught it as a requirement for Christian living, it seems to me the burden of proof falls on those who say tithing is no longer a minimum standard for God’s people.”

*Money Possessions and Eternity* by Randy Alcorn (pg 181)

# Gross or Net?

- **Gross Income** = Before taxes, deductions, etc.
  - Calculation includes benefits, pre-tax income, retirement contributions, insurance payments, etc.
- **Net Income** = Gross income minus taxes
  - What your paycheck looks like

As a way to determine if you should tithe on gross income or net income, Alcorn asks, Would you rather be blessed on your gross income or your net income? (*Money Possessions and Eternity* by Alcorn, chapter 12)

# Gross or Net?

- Gross Income (10% of everything)
  - **"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. (Lev 27:30)
- Net Income (10% of your increase)
  - Be sure to set aside **a tenth of all that your fields produce** each year. (Deut 14:22)

# Gross or Net?

- Gordon Hugenberger
  - Believes in a 10% tithe, but would calculate that based on your net income because your tithe is based on your “increase”
  - Does not include tithing on gifts because those gifts didn't cost you anything...
- Randy Alcorn
  - Tithe = 10% of everything (pre-tax income/benefits, any gifts received, etc.)

*Money Possessions and Eternity* by Randy Alcorn (pg 186-187)

“The obedient Israelite didn’t ask whether he could give 7 percent, or whether he could tithe on the ‘net’ rather than the ‘gross.’”

*Money Possessions and Eternity* by Randy Alcorn (pg 175)

# Jesus Gave Perfectly

- Jesus fulfilled the entire OT law (Matt 5:17)
  - So Jesus gave tithes and offerings perfectly
  - Even when we fail in our giving, we get Jesus' record credited to our account. (2 Cor 5:21)
  - God sees you through Christ, as if you've tithed perfectly, so now go and give generously.

# Law vs. Grace

- *For sin shall no longer be your master, because you are not under the **law**, but under **grace**.* (Rom 6:14 NIV)
- Law: Israelites commanded to give 23%...
- Grace: Americans give an average of 2.5%...
- Shouldn't grace lead us to greater giving?
- "Having a minimum standard of giving has never been incompatible with giving above and beyond that standard." (Alcorn, 182)

Tithing is the training wheels of giving... the tithe is a tutor like the law lead us to Christ (Gal 3:24) - Alcorn 182

If all you can give is 10%, that's fine! God loves a cheerful giver. You're not better for giving any more.



For where your treasure is, there your heart will  
be also.

Matthew 6:21 (NIV)

Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you.”

Luke 6:38 (NIV)

# Worship & Community

What brings renewal?

1. Rest - We only have time to rest some
2. Fruit - We hope to see fruit soon
3. Relationships - Giving helps encourage each other

# Love God

- We worship God through our tithes and offerings
  - This is why Cornerstone and many churches put the offering after the sermon...
  - It's a response to God's Word
- But the offering is also something else...

# Love Others

- Our tithes and offerings also show our love for each other and for our Westford community
- Outsiders - We are aiding God's mission to reach the lost through giving
- Insiders - We are caring for each other's souls as we fund make, mature, and multiply
- This is the surprising part of tithing!

*32 All the believers were one in heart and mind. No one claimed that any of their possessions was their own, but they shared everything they had. 33 With great power the apostles continued to testify to the resurrection of the Lord Jesus. And God's grace was so powerfully at work in them all 34 that there were no needy persons among them. For from time to time those who owned land or houses sold them, brought the money from the sales 35 and put it at the apostles' feet, and it was distributed to anyone who had need.*

*36 Joseph, a Levite from Cyprus, whom the apostles called Barnabas (which means "son of encouragement"), 37 sold a field he owned and brought the money and put it at the apostles' feet.*

Acts 4:32-37 (NIV)

# Joseph + Giving = Barnabas

- Joseph set the standard for NT giving
  - He sold a field and gave to the church, which helped the kingdom grow and church thrive
  - The Apostles renamed him Barnabas
    - “son of encouragement”
- We encourage each other by giving generously

# Old Testament

*22 Be sure to set aside a tenth of all that your fields produce each year... 25 then **exchange your tithe for silver**, and take the silver with you and go to the place the Lord your God will choose. 26 **Use the silver to buy whatever you like:** cattle, sheep, wine or other fermented drink, or anything you wish. **Then you and your household shall eat there in the presence of the Lord your God and rejoice.***

Deuteronomy 14:22, 25-26 (NIV)



# Deuteronomy 14:22-29

- We can use a portion of our “tithe” to bless and love each other directly!!!
- “I’ve never heard a preacher tell the congregation to save even part of their tithe and use it to go to an expensive restaurant, order filet mignon and a fine wine, and enjoy this tithe “in the presence of the Lord God,” rejoicing in his goodness to us.” - Gary Thomas, *Pure Pleasure*
- When you use some of your tithe to bless the people of the church, it’s a good thing.

Thomas, Gary (2009-10-20). *Pure Pleasure: Why Do Christians Feel So Bad about Feeling Good?* (p. 80). Zondervan. Kindle Edition. ”

# When We Give Generously...

1. We worship and obey God
2. We love each other
3. We impact Westford

\*This is our mission: To make, mature, and multiply followers of Jesus

# Summary

- Tithing 10% is the training wheels of learning to give generous above and beyond
- God loves a cheerful giver!
- Giving is:
  - An act of worship to God
  - An act of encouragement for each other

# Resources

- Please checkout the following resources for further wisdom on financial stewardship:
  - *Money Possessions and Eternity* by Randy Alcorn
  - Tithing Sermon on Genesis 14 by Gordon Hugenberger (October 29, 2000)
    - \*Gordon is the pastor of Park Street in downtown Boston, a fellow CCCC church.