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2 Corinthians 9:6-7

Tithes & Offerings

Jonathan M. Romig
CornerstoneWestford.com

Money is a serious topic. ABBA is serious about Money, Money, Money. After all, money can buy a white toga covered in rhinestones, or if you have money, you've got lots of shiny coins, or even better, if you meet a rich man, you can ride in his red convertible and throw back your head and just laugh and laugh. With money, life is better, or as the singer puts it, "Always sunny in the rich man's world."

At some level, we all believe in the power of money to make our lives better. If we didn't, we wouldn't go to work. Jesus taught a lot on money, so today we're talking about it too. We're learning not how much to have, but how much God calls us to give away. When you hear we're talking about money, I imagine **two questions** pop into your mind: **1) Why are we doing a sermon on giving? aka. What's the real reason? 2) What does the Bible have to say about giving?** Let me answer the first question. Why? I'm preaching this sermon for several reasons:

- **First**, I haven't fully taught what the Bible calls us to give, and you should know.
- **Second**, the book Ten Most Common Mistakes Made by New Church Starts lists #7 as, "Fear of Talking about Money until It Is Too Late." Now it's not too late, but I apologize, we're a year and half in and I should have talked about this sooner.
- **Third**, Lord willing, in the next couple months we're going to become an autonomous church. Although we've been paying for most of our bills up to this point, our parent church has been helping us out. That means the responsibility falls to us. *We need to know what God expects of us because we can trust that his expectations for giving will meet our needs for ministry.*

Now the second question. What does the Bible have to say about giving, specifically what does it have to say about giving tithes and offerings? There are generally two positions:

- **Position 1. Offerings: God says to give generously, but sets no specific amount.** The first position says the Bible just teaches us to give a "grace offering" or "free-will offering"—but doesn't say how much.
- **Position 2. Tithes: God says to start by giving 10%, but grow from there.** The second position says God gives us the tithe (10%) as a starting point for greater giving.

Before we begin, let's pray.

Position 1. Offerings: God says to give generously, but sets no specific amount.

I want to begin by noting that both positions agree that God loves a cheerful and generous giver. In 2nd Corinthians, we see Paul encouraging people to give joyfully.

2 Corinthians 9:6-7 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. (NIV®)

All Scriptures are quoted from the New International Version (NIV®) unless otherwise noted.

God cares about the state of our hearts as we give. He doesn't want a sad giver, but a joyful one excited to join in his work. However, this verse is not about regular church offerings, but a special offering (v. 5). So should we tithe? One reporter who investigated tithing concluded, "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." His message is clear—the tithe is a myth.

Irenaeus, an early church father who lived in the second century, (130-202 AD) and is thought to be a disciple of the Apostle John, writes, "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." In other words, the Jews of the Old Testament may be commanded to give 10%, but Christians are able to give more because they've been given everything in Christ Jesus. We see this in the early church.

The early church practiced needs-based giving.

In the beginning of the book of Acts, which contains the history of the early church, we read this:

Acts 2:44-45 All the believers were together and had everything in common. They sold property and possessions to give to anyone who had need. (NIV®)

A few chapters later in Acts 5, there's the famous story of Ananias and Sapphira. They sold some property, kept some of the money for themselves (which they had the right to do), but then brought the rest of the money to the apostle Peter, pretending like it was all of it. Because they lied not just to Peter or the church, but to the Holy Spirit, God struck them both dead. Now this story gets all the attention because it's very interesting, but what instigated Ananias and Sapphira's offering is the story right before it, and the generosity of man called Joseph.

Acts 4:32-37 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. 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 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 and put it at the apostles' feet, and it was distributed to anyone who had need.

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

A man named Joseph sold his field because he wanted to meet the needs of those in the church and of the ministry. He brings it to the apostles and they are so encouraged they rename him "Barnabas," which means "son of encouragement." We encourage each other by giving generously and for each other's needs, which we see in the early church. *Position 1. Offerings: God says to give generously, but sets no specific amount.*

Position 2. Tithes: God says to start by giving 10%, but grow from there.

Another church father, Augustine of Hippo, who lived in the 4th-5th century (354-430 AD), writes, "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.” In other words, we all owe tithes to God, and to not give a tithe is robbing God.

Notice how Augustine talks about ten parts, one of which is the tithe. **Tithe** means “a tenth part (10%).” Anything less than 10% (5-7%) is not a tithe and anything over is an additional offering. But we should ask, is the tithe based on gross income or net income?

- **Gross Income** = Pre-tax salary + retirement contributions + insurance payments, etc.

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. (NIV®)

- **Net Income** = Paycheck after benefits and taxes (aka. minus all deductions)

Deuteronomy 14:22 Be sure to set aside a tenth of all that your fields produce each year. (NIV®)

To answer whether the tithe should be based on gross income or net income, we need to look at the **firstfruits principle**. The Israelites were not supposed to give their last 10%, but their first 10%, the first yield of the harvest before they did anything else with it. The first 10% was the best 10%. It’s difficult to give the first 10% of the harvest because you’re not sure if the rest is going to come in, but that’s what God asks (Prov 3:9, Ex 23:15).¹ When we think about giving, I personally think we should give based on everything God gives us, so gross income.

When we give our first and best, we show our complete trust in God. Somehow giving 10% of what we receive represents **giving 100%** of ourselves to God (Deut 14:23). When we give 10%, we’re saying, “All of me belongs to you, Jesus.” This is why teachings on tithes begins so early in the Bible, in the Old Testament.

The Old Testament prescribes tithing.

You would think tithing began with Moses at Sinai, which is where it becomes most clear. But actually, the tithe predates the law of Moses. The first Hebrew, **Abraham** (Abram), the great-grandfather of the nation of Israel, offered a tithe after he rescued his nephew Lot and his family, who were taken captive by foreign kings. When Abraham returns with Lot, he meets “Melchizedek king of Salem who “was priest of God Most High.” This priest blesses Abraham and Abraham gives him “a tenth of everything” (Gen 14:20, Heb 7:4-9).

Abraham had a son Isaac who had a son **Jacob**. At one point in his life, Jacob has a vision of a stairway to heaven with angels going up and down it. In this vision God promises to bless him and be with him. In response, Jacob says that if God takes care of him, “of all that you give me, I will give you a tenth” (Gen 28:22). The tithe predates the law just like a God-ordained day of rest first appears in Genesis 2:1-4, predating the Ten Commandments given by Moses. The tithe is for all times and places.

When we do meet the tithe of the Israelites, it’s not a simple 10%, but **three tithes**.²

1. **Priests & Levites:** They received a portion of some of the ongoing offerings the Israelite brought to the tabernacle. **Numbers 18:21** says, “I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the tent of meeting.” (NIV®)

¹ Listen to Pastor Timothy Keller’s sermon, Generosity in Scarcity to learn more about the firstfruits offering, which is available for free through iTunes.

² Adapted from Randy Alcorn’s Money, Possessions, and Eternity, page 174.

2. **Sacred Festival:** The people were to set aside a tenth for a special meal in the presence of the Lord each year. **Exodus 14:23a** says, “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...” (NIV®)
3. **Orphans, Widows, Poor:** Every three years the people were called to give a special tithe to the most at-risk part of their society. **Deuteronomy 26:12** says, “When you have finished setting aside a tenth of all your produce in the third year, the year of the tithe, you shall give it to the Levite, the foreigner, the fatherless and the widow, so that they may eat in your towns and be satisfied.” (NIV®)

When we look at all three tithes together, the first an ongoing tithe, the second an annual one, and the third every third year, we see that the Israelites “tithed” an average of **23% per year**.

The Old Testament also prescribes freewill offerings.

Anything beyond that 10% portion is a freewill offering. This served as an opportunity to give to God out of gratitude or thankfulness. **Numbers 15:3** says, “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—” (c.f., Lev 22:18-23, Deut 12:6,17). **Moses** built the tabernacle on freewill offerings (Ex 36:4-7) and **Ezra** rebuilt the temple in Jerusalem the same way (Ezra 1:5-6), which may be why we tend to build buildings and property using capital campaign offerings instead of normal tithing.

The New Testament doesn’t rescind the practice of tithing.

The New Testament affirms giving generously and to meet needs, but it doesn’t directly rescind tithing like it does other things from the Old Testament. For example, we no longer sacrifice sheep and goats for our sins because Christ was sacrificed for all past, present, and future sins, and the Bible says we don’t need any more sacrifices (Heb 10:10). However, cannibalism was clearly wrong in the Old Testament (Deut 28:53-57, Lev 26:29, Jer 19:9, Lam 4:10). But cannibalism isn’t mentioned again in the NT, so is it okay? No! We don’t assume cannibalism is okay just because it’s not mentioned again. Therefore we’re still called to tithe.

I believe **Jesus** actually practiced perfect tithing. In Matthew 5:17-18, Jesus says he didn’t come to abolish the law, but to fulfill it. This means he always gave the right tithes and offerings. If you trust Jesus, you get his giving record on your account. It’s like you’ve given perfectly. But we’re not called to ignore giving now, we’re called to give perfect tithes and offerings just like him.

Jesus mentions the practice of tithing in the parable of the Pharisee and the tax collector (Luke 18:11-12) and he affirms the Pharisees practice of tithing even though he challenges their hearts.

Matthew 23:23 “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. (NIV®)

Jesus doesn’t say tithing is wrong. If anything, it’s a starting point for more giving (Mark 12:41-44).

Jesus teaches believers to give more than 10%.

Pastor John Piper pointed out the following percentages in one of his sermons.

Luke 3:11 John answered, “Anyone who has two shirts should share with the one who has none, and anyone who has food should do the same.” = **50%**

Luke 19:8a But Zacchaeus stood up and said to the Lord, “Look, Lord! Here and now I give half of my possessions to the poor, = **50%**

Luke 14:33 In the same way, those of you who do not give up everything you have cannot be my disciples. = **100%**

Matthew 19:21 Jesus answered, “If you want to be perfect, go, sell your possessions and give to the poor, and you will have treasure in heaven. Then come, follow me.” = **100%**

Jesus treats the tithe as a minimum, a great starting point. Randy Alcorn calls tithing “**the training wheels of giving.**” I think part of Position 1 is right. We are to practice generous needs-based giving, but not stop at 10%, even further than 10%, up to 50% and 100%. Tithing is not about an amount, but a heart attitude. We are to give offerings generously, and when we give, we both cultivate and demonstrate a heart that trusts God the Father.

Our Heavenly Father calls us to trust him by giving our tithes faithfully and offerings generously.

Our heavenly father invites us to trust him with our money. Monica just helped direct the play **Annie**. In this play the secretary for a wealthy businesswoman comes to Annie’s orphanage to host a little girl at the billionaire’s mansion over Christmas. When the secretary says who he represents, the orphan caretaker asks, “Olivia Warbucks, the millionaire?” And he says, “The billionaire!” Annie goes to live with her and is eventually adopted. Everything she ever needed is taken care of from that time forward. If you were Annie, would you ever be afraid of not having enough money?

Bernie asked us this question this week at preaching breakfast. If your father was a **billionaire** who gave you a million dollars, and promised to refill it every time you gave it away, would you give your money away? You have a billionaire father who has promised to take care of you. The tithe is a divine invitation for us to test God’s promise to provide.

Malachi 3:10 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. (NIV®)

Our heavenly father invites us to give our tithes faithfully and our offerings generously to make room for the other blessings he wants to give us. I don’t mean Ferraris and racing horses, but that he will provide for our physical needs and spiritual blessing. The greatest blessing is himself.

Randy Alcorn tells the story of a **young Christian couple** who were giving tithes regularly, but then they moved to a church that said “tithing is legalism... God has called us to grace giving.”³ So instead of giving more, they started giving less. Pretty soon they found they weren’t giving much at all, and were actually becoming more indebted, and spiritually lethargic. They eventually started attending a different church that taught tithing as a great place to begin, and once they began doing so again, they had a spiritual awakening they hadn’t known for years. They attributed their wandering to not giving tithes. If you want to grow in your

³ Randy Alcorn, Money, Possessions, Eternity. Page 184.

walk with God the Father, and want to see him provide, start giving your tithe. If you're not **attending** church faithfully, and I mean maybe missing one service a month, check if you're giving. If you don't feel like you're growing in your walk with God, check your giving (Luke 6:38). Giving gauges our spiritual health.

When we give our money to God, starting with our tithe and extra offerings, we're offering not just our money, but ourselves to God (Rom 6:13). **Matthew 6:21** says, "For where your treasure is, there your heart will be also." If we treasure our father, giving won't be a burden or a task, but a joy. As we treasure the father, we come to understand how much he treasures us.

What's the **most valuable thing** in your life? It's not your money, right? It's your **family** and your **friends**. We have a father who gave up his family and his friend, his Son Jesus, for us. What if God the Father was only willing to give up just 7% of Jesus to save us? That wouldn't have been enough. The Father gave up 100% of his son because he treasures us. As we grow in the knowledge of how much the Father treasures us, we want to give him our treasure.

Our Heavenly Father calls us to trust him by giving our tithes faithfully and offerings generously. In their song, ABBA doesn't just sing "It's a rich man's world" they sing "It's the rich man's world." This is one line ABBA got so true. This world and everything in it belong to God. Psalm 50 says the animals in the forrest are his, the cattle on a thousand hills are his, and every bird in the mountains and insects in the fields are his (v. 10-11). But we don't know and relate to God as the rich man of our dreams we can never know or who isn't interested in us, but as the rich man who loves us enough to rescue us from our sins, adopt us into his family, and grants us the right to call him "father."

This is our rich man's world. You are his sons and you are his daughters. Our heavenly father calls us to give our all to him because he treasures us most. The tithe is an expression of giving our all to him. Offerings are an expression of gratitude to God. Do you know the rich man as your father? Are you acting like the rich man is your father? *Our Heavenly Father calls us to trust him by giving our tithes faithfully and offerings generously.*

Pastor Jonathan Romig wrote and preached this message for the people of Cornerstone Congregational Church. [Click here to listen to more sermons](#) or [click here to read our story](#).