

Tithes & Offerings

2 Corinthians 9:6-7

Two Positions:

Position 1. Offerings:

◆ God says to give generously, but sets no specific amount.

♦ Position 2. Tithes:

◆ God says to start with 10% of our income, plus extra offerings.

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®)

"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

"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

◆ The early church practiced needs-based giving.

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®)

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®)

"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 of Hippo

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Tithe: a tenth part (10%)

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®)

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Net Income = Paycheck after benefits and taxes

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

The Old Testament prescribes tithing.

- ◆ Israel's Three Tithes:
 - 1. Priests & Levites

Numbers 18:21 "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®)

- ◆ Israel's Three Tithes:
 - 2. Sacred Festival

Exodus 14:23 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®)

- ◆ Israel's Three Tithes:
 - 3. Orphans, Widows, Poor

Deuteronomy 26:12 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®)

- ◆ Israel's Three Tithes:
 - 1. Priests & Levites
 - 2. Sacred Festival
 - 3. Orphans, Widows, Poor

Total = 23%

- ◆ The Old Testament prescribes tithing.
- ◆ The Old Testament also prescribes freewill offerings.

Numbers 15:3 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 <u>freewill offerings</u> or festival offerings—

- ◆ The Old Testament prescribes tithing.
- ◆ The Old Testament also prescribes freewill offerings.
- ◆ The New Testament doesn't rescind the practice of tithing.

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®)

- ◆ The Old Testament prescribes tithing.
- ◆ The Old Testament also prescribes freewill offerings.
- ◆ The New Testament doesn't rescind the practice of tithing.
- → Jesus teaches believers to give more than 10%.

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%

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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%

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®)

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Matthew 6:21 For where your <u>treasure</u> is, there your <u>heart</u> will be also. (NIV®)