



A Biblical Pattern Of Giving

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Introduction

Money is a sensitive subject. Most people, no matter how wealthy they are, feel constrained by the lack of it. In this situation, it is often difficult to assess how much of our scarce funds we should give for the work of the church. Fortunately, the Scriptures do give us guidelines to help us honour God in our contributions.

The most common pattern of giving associated with the Bible is the tithe, which literally means a tenth. The tithe is frequently held up as God's standard for giving, often by citing passages such as Mal 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 you will not have room enough for it."

If we want to understand how this and similar passages apply to the modern church, we must understand how tithing fits into the Old Testament pattern of giving.

Old Testament Giving

The first references to tithing in the Old Testament are found in the historical accounts of Abraham (Gen 14:20) and Jacob (Gen 28:22). These passages suggest that tithing was a common practice. Indeed, tithing was practised by several ancient civilizations. Abraham and Jacob's tithes demonstrate a sense of indebtedness to God, a concept which is seen throughout Scripture.

The law of Moses provides a much fuller view of giving, particularly as it applies in a community setting. Tithing forms a significant role in this teaching. While the Old Testament

teaches that Israel's tithes belonged to the Lord, the act of giving the tenth served as an acknowledgement that all that they possessed belonged to God.

There are five passages in the law of Moses which deal at length with tithing. Lev 27:30-33 and Num 18:20-32 are very similar, and suggest that the Israelites were to set aside each year a tenth of all their crops and herds for the Levites. The Levites, in turn, were instructed to pay a tenth of what they had received to the Priests, the descendants of Aaron, who were also Levites. The Levites had received no inheritance in Israel. Instead, they were set aside to serve in the Tabernacle (and later in the Temple), and to instruct the people in the word of the Lord. The Israelites' tithes were to provide the means of support for the Levites.

Deut 12:15-19 and Deut 14:22-26 also speak of a tithe. In this case, however, the Israelite was to take the tithe to Jerusalem, and eat it in a fellowship meal with his family, his servants, and the Levites from his town. In Deut 14:22-26 there is an added provision that Israelites who lived a distance from Jerusalem and had a substantial tithe could exchange their tithe for silver in their home town and use the silver to purchase food for the feast at Jerusalem.

The differences between these two accounts suggest that there were actually two tithes, used for distinct purposes. Another tithing variation is presented in Deut 14:27-29. This passage states:

"And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own. At the end of every three years, bring all the tithes of that year's produce and store it in your towns, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands."

This may refer to a third tithe, or simply provide a variation on the tithe for the Levites or the tithe of the fellowship meal. It is clear that the Lord required more than ten percent from the Israelites.

The Scriptures also teach that the Israelites were to offer the "first fruits" of their harvests to the Lord, as well as the first born of all their animals (Ex 34:19-26). The relationship between the tithes and the first fruits is not clear. Some passages (eg. Neh 12:44) distinguish tithes and first fruits. If we see two distinct tithes, however, it is possible that one of them would include the provision for the first fruits.

In addition to the tithes, the Israelites were required to present sacrifices and were invited to bring free will offerings to the Lord. Mal 3:8 suggests that the Israelites had robbed God "in tithes and offerings". The word used for offerings in this passage most frequently refers to fellowship offerings, but is also used of other gifts, such as building materials for the tabernacle (Ex 25:1-7).

By the time the Israelite had paid his tithes and first fruits, presented his sacrifices, and brought his freewill offerings and vows, a substantial portion of his income had been given over to the Lord. What were these tithes and offerings used for?

Apart from the sacrifices which were burnt on the altar as an act of dedication to God, most giving in the Old Testament was to support the Priests and the Levites in their responsibilities. We normally think of the Priests and the Levites as the clergy of the Old Testament, and they certainly filled that role. The Priests offered sacrifices and were responsible for instructing the people in the word of the Lord (2 Chron 31:4, Mal 2:6-9). The Levites assisted in many of the practical aspects of managing the tabernacle and temple and led the people in worship (1 Chron 23:28-32).

In addition to their role in the service of the Lord, the Priests and Levites also performed many functions normally associated with the civil service. Early Israel was predominantly an agrarian society, and was established as a theocracy - a people governed by God. Although there were elders among the other tribes, the Priests were set aside to represent the people before God and God to the people. In this capacity, crucial decisions affecting the nation were made by the High Priest (Ex 28:29,30). The Priests also maintained God's order in the nation. They were the experts in dietary law, public health and sanitation (Lev 11-15).

The function of the Levites as a civil service is also corroborated by the appointment of the Levitical cities as cities of refuge. This suggests that the Levites were in some way guardians of the judicial system. Even after the appointment of a King, the Levites continued in this role (I Chron 23:4), as well as functioning in an administrative capacity (I Chron 26:20-32).

The "third" tithe suggests that another primary function of giving in the Old Testament was to provide for the poor. This tithe, offered every three years, was intended for "the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns" (Deut.14:29). This was one of many provisions made in the law for the poor. Throughout the Old Testament, Israel was condemned for the tendency of the relatively well-to-do to overlook the problems of the poor.

In summary, then, giving in the Old Testament had several forms, including tithes (possibly two or three), sacrifices, free will offerings, vows, or even leaving some "gleanings" in the harvest field for the poor (Lev 19:9,10). This represented a substantial portion of the Israelite's income. These various forms of giving were all expressions of gratitude for God, who is the source of all good. They were intended to glorify him, to support the clergy, and to provide for the needs of the poor. The Priests and Levites also provided a rudimentary civil service.

New Testament Giving

When we move to the New Testament, we would expect to see some continuity in teaching about giving. At the same time, there are fundamental differences between the structure of the church and the nation of Israel. The separation of church and state, the move from an agrarian to a mixed economy and the end of the sacrificial system lead to a modified pattern of giving in the New Testament.

The New Testament continues to emphasize the need to support those who minister in the church. 1 Tim 5:17,18 states:

"The elders who direct the affairs of the church well are worthy of double honour, especially those whose work is preaching and teaching. For the Scripture says, 'Do not muzzle the ox while it is treading out the grain', and 'The worker deserves his wages'."

The Biblical principle is that the Pastor should be able to devote himself to study and ministry, and not need to seek secular employment to provide for the needs of himself and his family. People often refer to the Apostle Paul as a "tent-maker", because he supported his own ministry through this occupation. In 1 Cor 9:1-14, however, Paul emphatically upholds his right to expect support from the churches for his ministry. In fact, he often did receive gifts to support him in his work (Phil 4:10-19).

The New Testament also retains a strong emphasis on the principle of supporting the needy (1 Tim 6:17; Heb 13:15,16; etc), especially the fatherless and the widow (James 1:27). The New Testament preserves the sense of community that existed in Israel, but the community is now the church. Consequently, our focus is to be primarily on the needs of those in the church (Gal 6:9,10).

Admittedly, many of the concerns of the poor are now addressed through government programmes, which we support through our taxes. The New Testament teaches us that we are to submit to the authority of governments and pay the taxes they exact, as they have been ordained by God for our good (Rom 13:1-7). At the same time, we need to be sensitive to the needs of those in our churches. While our governments provide a "safety net", there are still times when individuals face hardships. In these cases, the Biblical principle of helping the needy still operates. This assistance may be monetary, but often other practical expressions of our love for one another are appropriate. This may include sharing our possessions, or simply helping people cope with hardships such as those brought on by old age, debilitating illnesses, or being a single parent.

The principle of giving to the needy extends beyond the local church. An important part of Paul's ministry consisted in collecting money from the churches to help believers in Jerusalem who were experiencing exceptionally harsh poverty (Gal 2:10). While we live in an affluent society,

there are many believers in other countries who are experiencing severe hardships, and we do well to remember them.

What does the New Testament teach about the amount that the Christian should give? Do tithes still apply? Should we give more or less?

The New Testament mentions the tithe four times. Mat 23:23 and Luke 11:42 record Jesus' condemnation of the Pharisees, who tithed not only their grain crops, but also their spices, yet neglected the more important matters of the law. In Luke 18:12, the Pharisee in prayer praised himself for giving a tenth of everything he received. Hebrews 7 refers back to the incident where Abraham gave a tenth to Melchizedek. None of these passages is providing instruction on giving. The first three point out the hypocrisy of the Pharisees and the fourth deals with the nature of the priesthood of Christ.

The New Testament passages that establish principles for giving do not mention tithing. This suggests that the principle of tithing was not carried over into the church. In passages where giving is encouraged, it is done in response to needs. As a practical response to those needs, however, regular, sacrificial and proportionate giving is encouraged. Christians need to become informed respecting the needs of the local church for the support of Pastors, missionaries, and other church officers. Their regular support, along with the payment of property bills or rent, the utilities, and other long or short term financial commitments requires careful stewardship so that the integrity of the Church's witness in the community is maintained.

The clearest teaching about giving in the New Testament is in Paul's letters to the Corinthians, where he encourages them in their collection of funds for the Jerusalem church. The Corinthians had a tendency to "talk big" about giving, but were slow to act. In 1 Cor 16:2, Paul suggested:

"On the first day of every week, each one of you should set aside a sum of money in keeping with his income".

This disciplined structure for giving would ensure that money was set aside for the needs of the church, and is thoroughly consistent with Old Testament patterns of giving. No specific percentage is mentioned. Rather, each one was expected to give according to his ability on any particular week (or for us, pay period), in relation to whatever material blessing he had then received from God.

In 2 Cor 8,9 Paul pleads with the Corinthian church to give generously. It is interesting that he did not place the Corinthians under any sense of obligation (8:8; 9:7). Instead, he pointed to the generosity of the Macedonian churches, who had given "as much as they were able, and even beyond their ability" (8:3). Jesus was not impressed with the vast amounts that the rich contributed to the temple treasury, since "they all gave out of their wealth" (Mark 12:44). It was the sacrificial giving of the widow that won the Lord's praise.

The heart of Paul's argument is in 8:9, which states:

"For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich."

When we consider how much Jesus gave on our behalf, our response should not only be one of generosity, but also one of willingness (9:5-7). This is an expression of thanksgiving to God and a testimony to the gospel of Christ (9:12-14).

Finally, we should give consideration to the administration of the finances of the church. Mismanagement of funds quickly brings shame upon the church and damages its reputation. King David placed Levites in charge of the temple treasury (1 Chron 26:20-32) to ensure that it was managed properly. In Nehemiah's time, the management of the temple treasures had been compromised. One of his reforms involved placing it once more into the hands of trustworthy men (Neh 13:4-13).

Similar care is demonstrated in the New Testament. At first the Apostles received and distributed the gifts brought to them (Acts 4:34,35). Over time the management of the church funds became increasingly demanding and complex, so the church chose deacons, men "full of the Spirit and wisdom", and handed this responsibility over to them, freeing the Apostles for prayer and the ministry of the word (Acts 6:2-6).

Paul took great pains to ensure that the funds for the church in Jerusalem were handled by reputable men, approved by the churches. In speaking of this practice, Paul says in 2 Cor 8:20-21:

"We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men."

Money is a sensitive subject, and the Scriptures teach us to take care in the way that we handle it.

Conclusion

We can see that the Christian is not under any legal obligation to contribute to the needs of the church. Rather, we are compelled by the love of Christ to give freely, as He freely gave Himself for us. On this basis, we are encouraged to give generously and willingly, in proportion to the blessings that we have received.

Our giving is in response to the needs of the church. Those who minister the word should be freed from the need for secular employment. In true Christian love, we are called to help those in need, both through gifts and other acts of kindness.

Christian giving is an act of worship. We give because we have received more than we could possibly ever repay.

"Thanks be to God for his indescribable gift!" (2 Cor 9:15)