

The Grace of Giving

But just as you excel in everything — in faith, in speech, in knowledge, in complete earnestness and in your love for us — see that you also excel in this grace of giving.

2 Corinthians 8:7

Ownership or Stewardship?

A man buys a house. Does he own it?

The question may seem ridiculous. We know that houses are bought and sold. But what about the land the house is built on? Was it the seller's to sell? In the beginning, *God* made the land, and He didn't sell it to anybody! It's *His*.

If when walking in a park we found an expensive item, we'd say, "Whose is it?" Yet when we find ourselves, also valuable items, alive on planet Earth, we're unlikely to ask the same question. We so often say, "It's *my* life!" We should say, "Whose am I?"

Questions and considerations like this lead us to see that if we believe in and know God, we *own* nothing. Everything we have is *His*, and we ourselves are *His*. We're stewards of what we have, not owners. And so when it comes to *giving* to God, the issue is not "*my* money." It's already all *His*, and we're simply seeking to be faithful as good stewards.

Having established that, what does the Bible say about giving? We'll give only an overview here, beginning with the Old Testament; and although we can see some relevant verses before it, we'll start with the Law of Moses.

Old Testament Giving Survey

The Old Testament understanding of giving was based on *tithes* (that is, one-tenth of our income or increase). The understanding of giving to God was:

$$\textit{Total Offerings} = \textit{Tithes} + \textit{Free Will Offerings}$$

Tithes were *due*, and Free Will Offerings were offerings given by choice over and above the tithe.

In surveying the subject of giving in the Old Testament, we begin with the tithe, sometimes called the *first* tithe. In the nation, there were twelve tribes, and one of these, the Levites, had no inheritance of land, and therefore no increase, or no income in our terms. Their task was to be priests and to provide the tabernacle and temple services. The other tribes were to tithe to the Lord, and the tithe was holy to the Lord (Leviticus 27:30). The tithe was then given to the Levites for their livelihood (Numbers 18:21). From this, the Levites tithed too, but that's another matter.

Other Scriptures speak of bringing the tithe to Jerusalem, and celebrating by eating some of it there in a feast. There are two views, the first of which is that this represents a *second* ten per cent laid aside like a budgeting system so that individuals could participate in the big celebrations of the faith. The other view is that this was the same tithe as previously discussed, but a little of it was eaten as celebration, and the remainder was for the Levites. (See Deuteronomy 12:5-14 and 14:22-26.) It seems that the Jews also struggled to interpret this, although by New Testament times we understand that they gave a tithe for the Levites *as well as* the tithe for the feast. Therefore, we may be up to a giving level of 20% now!

Other Scriptures again refer to seemingly another tithe, sometimes called the "third" tithe, one taken up every three years (see Deuteronomy 14:28,29 and 26:12-14). This was collected and stored locally, and given to the Levites, the aliens, the fatherless, and the widows (the "landless") as a poor relief fund. Since this is generally considered as additional, we may now be up to a giving of 23⅓%.

And then there was the Governmental tithe. From the time of the kings, this was a tax tithe on the people to fund the King's court and government (see 1 Samuel 8:10-22 and 2 Kings 23:35). So we may now be as high as a giving level of 33⅓% (that is, one-third). If the "feast" tithe is the same as the first tithe, then the level is 23⅓%.

A Bridge to Today

The Governmental tithe would correspond to income tax today, and so may the poor relief tithe every three years. The feast tithe, if it truly is separate, may still fit in today with our budgeting, but if so, it's more personal.

However the basic tithe, the tithe that was holy to the Lord and used for the support of the Levites and temple services, may still directly apply today, because we still have those who correspond to the Levites, namely the full-time Christian ministry. Paul wrote to the Corinthians (see all of 1 Corinthians 9:7-14):

Don't you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar? In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel. 1 Corinthians 9:13,14

For the Levites, it was by *birth*. For us in the Church, it's by *gifting*. Those recognised in this way are released from the need to be employed in order to give their full time to ministry.

Is Tithing "New Testament"?

But does the New Testament talk about tithing? There may be some hints, but there is only one clear reference, which is found in Matthew 23:23 (and its parallel in Luke 11:42). Here Jesus says to the Pharisees that they are so fastidious and picky that they are even tithing the increase in their herb garden, and yet are neglecting the more important matters of the Law—justice, mercy and faithfulness. His next statement is, "You should have practised the latter without neglecting the former." Stronger than it may at first appear, this is an endorsement of tithing, even of the herb garden!

That verse alone will be enough for some, but it may not be convincing for all. So what *does* the New Testament say about giving? It says we should give in the following ways:

- **Regularly** (weekly) 1 Corinthians 16:1,2
- **Willingly** 2 Corinthians 8:3,12
- **Generously/Liberally** 2 Corinthians 8:2; 9:11,13; 9:5
- **Systematically** 2 Corinthians 9:7a
- **Cheerfully** 2 Corinthians 9:7b
- **Proportionately** 2 Corinthians 8:11-15; 9:6; 1 Corinthians 16:2

On this last point, 2 Corinthians 9:6 speaks of sowing sparingly or generously, and this concept depends on proportionate giving. Jesus reckoned the widow who gave the two mites (Mark 12:41-44) more generous than those who gave much more. For her, what she gave was *everything*. For a millionaire, the same amount would have been virtually *nothing*. We can express and appreciate generosity only in proportionate terms.

The New Testament may not specifically say that the proportion should be 10%, but it *does* say that we should give a proportion.

Observations

Some take the view that the first members of the Church were so Jewish in their understanding, and therefore so tuned in to tithing already, that spelling it out was unnecessary. Others say that the New Testament makes no rule, even that it deliberately makes no rule, and leaves it to the individual led by the Spirit.

Concerning fulfilling the Law, when Jesus said, for example, "You have heard that it was said, 'Love your neighbour and hate your enemy.' But I tell you: Love your enemies," what *He* said was a higher standard (Matthew 5:43,44). Thus perhaps in a New Testament "fulfilling" of tithing we should expect to give not 10%, but *at least* 10%. It's hard to see how we could settle for *less* than the Old Testament standard, and think it's *generous*.

Our Liberty Church conclusion is that we should take the proportion as 10%, and so should tithe as the baseline in giving. It's not the Liberty *rule*, but it's the Liberty *recommendation*. Many have come to this same conclusion and can testify to the faithfulness of God in honouring it.

So the Old Testament understanding that Giving = Tithes + Free Will Offerings is still basically true:

Total Offerings = Baseline giving (we understand tithes) + Free Will Offerings

Faith

The Bible's teaching on giving represents a challenge, particularly for those to whom it's new. There's a *faith* dimension to it, a need to step out in faith. God invites us to test His faithfulness in this. In fact, the matter of giving is the only place in the whole Bible where God invites us to *test* Him.

Practical Matters

Proportionate giving (tithes, as we understand) should be giving calculated on your *increase*, on what you earn or receive. It should not be for example on student loans and most government benefits. Very simply, if you have no earned income, then your earned income is zero, and 10% (or any proportion) of zero is zero. Therefore you *do* tithe, and anything you can give is a free will offering.

If you are a UK taxpayer, under the Gift Aid scheme signing a simple form once will enable the church of which you're part to reclaim the tax you will have paid or will pay on your donations, at no extra cost to you. This adds 25% to the value of your actual donation. However, to qualify for this, we must be able to verify your giving. Different local churches will handle this in different ways. For Liberty Church, this means that your giving must be either by means of numbered envelopes (which are available on request) or by some kind of bank-related or online giving, including standing orders, online banking, and cards.

As mentioned above, the Bible speaks of weekly giving, in response to which we take up a weekly offering. Those who are paid monthly (or four-weekly) will probably find it much easier to deal with tithing or other baseline giving monthly (or four-weekly), as the money comes. However, even if you deal with your baseline giving monthly or by standing order, you can still participate in weekly giving by bringing a free will offering each week.

Whether you see it as completing your baseline giving, or adding a little extra, it seems that putting *something* in the offering basket each week, however small, can have a positive effect on your faith, and that of those around you. But again, this is not a rule, simply a recommendation.

In giving offerings consisting of baseline proportionate giving (or tithes, as we understand it) together with free will offerings as outlined above, we are responding appropriately to God and His Word, and thereby taking proper responsibility for our part in supporting Liberty Church or the church to which we belong with our giving.

And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will. ... But just as you excel in everything — in faith, in speech, in knowledge, in complete earnestness and in your love for us — see that you also excel in this grace of giving.
2 Corinthians 8:5,7

George Alexander

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