

Principles of Wealth

Part 6 - Application of the Tithe

October 11, 1998

Deuteronomy 12:1-14

- **Review and Introduction**

Last week we established the OT command for tithing and the NT continuity of the tithe. It was our attempt to determine if we are commanded to tithe and if so, does that command continue today? With Abraham as our example, we concluded with an a fortiori argument which implies a greater obligation for us to tithe given the greater ministry of Christ over Melchizedek.

Once we have determined an obligation to a command of our Lord, it is a good and helpful thing to consider how we may please him in our obedience to the command. As we saw in the opening verses, as the Israelites were on the verge of entering Canaan, the Lord specifically commanded them not to seek after whatever was right in their own eyes, but to carefully obey the commands of God especially with regard to offerings and tithes.

- **To Whom Does the Tithe Belong? —God**

Leviticus 27:30-34; Malachi 3:8-10

The tithe belongs to God. The reason this question comes up is because if the tithe is in our possession, and we are to deliver it, is it not ours to give to Him? We confuse stewardship with ownership. Yes, relative to each other we own our assets and exercise our stewardship over them. But relative to God, all that we have is His, all that we have is borrowed and we care for it according to His wishes. Specifically, He declares that the tithe is His—it belongs to Him and therefore when we attempt to answer the following questions, we should do so in a manner in submission to Him.

- **Where Does the Tithe Go? —The Fathers, the Brothers and the Poor**

Numbers 18; Nehemiah 13:10-13; 1 Corinthians 9:3-14; Galatians 6:6-10

When God first instituted the tithe, the primary place the tithe was to go was in support for the Levites and Priest who ministered on behalf of the people at the tabernacle and temple. This is because the Levites had not been given a portion of land for their inheritance which means they had given up earning their sustenance in the ordinary means.

Although in other places Paul teaches on the principles of voluntary generous giving, here he is not speaking of things that are voluntary—instead he speaks with the force of a command. Notice that Paul is explaining how he and the others have the right to receive compensation from them for support of themselves and their wife, if they had one. He then gives the example of the oxen and the workers in the temple and then gives the command from the Lord. It appears then, as NT Christians, the primary recipient of the tithe should be for support of those (and their families) who are ministering on our behalf. Obviously not ministering at a temple as the Levites, but nevertheless ministering through teaching, pastoring and ruling on behalf of the body; they who have given up earning a living in the ordinary manner to serve body. This is the first direction of the tithe.

Secondly, it also appears that the tithe could be used to offer assistance to a brother in need or to the poor in general. In practice though, it appears that there should be a priority of first to those who minister at the church then a brother or sister in Christ who has a need and thirdly support of the poor.

Unfortunately, the modern church thinks too much about buildings, parking lots and organs instead of the faithful instruction from the Word. We should begin by ensuring that we have teachers to declare the Word to the body first. This problem is very evident today where we have many grandiose buildings with faithless instruction inside. The lack of instruction from the pulpit will frequently tempt others to satisfy the need for instruction and thus you have a parachurch ministry. If the emphasis was on faithful, authoritative instruction in the Word, then the parachurch organizations would be unnecessary and we could defend against hirelings.

Note also that it is not the civil magistrate or the IRS who determines what a bona fide, faithful ministry is.

- **Who Enforces the Tithe? —God Alone**

Malachi 3:10-12

It is God alone who holds the curses and blessings related to tithing. As He invites us to test Him, it is obvious that the results are His to

give. Although God has given the authoritative declaration of the Word to the church, He has not given Her the authority to police the tithe. She faithfully declares the Word and He provides the blessings and curses.

- **Is the Tithe Necessarily Ten Percent? — Yes**

The Hebrew word for tithe (**ma`aser**) literally means a tenth and the NT does not give us a new standard or set aside the tithe.

- **Do We Tithe Off Net or Gross? — Yes**

The first thing I usually do when I encounter this question is to answer with a question, "Why do you want to know?" The reason we should ask this question is to guard against trying get out from under the weight of the command. Generally speaking, remember that we do not tithe *capital*. Rather we tithe the *return* or the increase from that capital. If God has increased us or granted us a return on capital, we should consider it a blessing to return the tithe back to Him. There are a number of reasons why this question comes up but one of the central reasons is because we have given the State the right to reduce our wages (our return on invested capital like education and training) before we ever see it. This is what makes our tax bill different from our electricity bill (besides the fact that we can clearly identify goods or services rendered from the electric company).

Again, the principal to remember here is that we tithe off the increase. If drought or fire or locusts destroyed half of his crops, a farmer would only tithe off that which he actually received—net of the loss. Now, whether we are speaking of locusts or thieves, the principal is that to whatever extent God in His (sometimes severe) providence has caused us to increase or decrease, this is the extent to which we tithe.

- **Do We Tithe From Gifts or Bonuses Received? — Generally, Yes**

Typically, gifts are offered to each other as acts of love and kindness. These do not appear to be the kind of things that God considers the fruit of our hands (Deut. 14:22-29). However, if God has clearly blessed with an increase then the first thing that should be in our minds is gratitude to Him and a desire for faithfulness.

If the increase is simply deferred compensation for services performed, then you simply have wages in a lump sum and should be subject to the tithe.

- **Do We Tithe From an Inheritance? — Generally, Yes**

If you receive an inheritance from someone who was a faithful tither and has already honored God with the money, then what you are receiving is probably capital. Any return (interest, dividends or income) should probably be subject to the tithe.

If you have reason to believe that the person was not one who honored God with their finances, then it could be appropriate to tithe from the inheritance. The bottom line is that we should guard our hearts from greed, robbing God or thinking that we can buy Him with our tithes.

- **Do We Tithe During Difficult Times? — Generally, Yes**

If God's providence has been severe upon you and your increase has diminished, so too then should your tithe. God has required that we give a portion of the increase not some fixed amount. By faith, we offer our tithe to God knowing that it is He who holds the blessings and curses in His hand.

However, on rare occasions, if you are falling on hard times because you have been faithless with your finances and have run up much debt and are behind in the payments, there may be a case for you stop tithing because, otherwise, you would be stealing from your creditors. God is not a creditor who needs the money. But this kind of situation is frequently a fruit of faithlessness with our finances.

- **Will Tithing Lead Us Toward A Reformation? — No**

2 Chronicles 31:1-11

I don't think that it would be correct to say that the problems in the modern Church are due to a lack of tithing. The problem in the modern Church is that it needs the Spirit of God to revive it. I don't mean that the Spirit should make people happy or excited, rather we need the Spirit to make us alive and give us understanding so that we will seek Godly instruction. When we begin seeking godly instruction the faithless teachers will fall by the wayside and God will raise up faithful teachers. When God sees fit to use those teachers to equip the Church and return to the authoritative declaration of the Word, we should see as a fruit of the reformation a church with storehouses that are full. This does not happen in the other direction. We don't cause this with tithing just like we don't clean a cup by only cleaning the outside. God must be merciful first and then we will see fruit.

- **Christian Workers Should Seek Fruit, Not the Gift**

Philippians 4:10-20

Paul begins by simply thanking the Philippians for their gift (note no hint of seeking a follow up gift) and then adds a disclaimer that he is not thanking them because he seeks the gift. Instead, Paul seeks the fruit that abounds to the account of the faithful tither. In our modern Church, too many ministries seek the gift.

EEF has been greatly blessed. We are not in a crisis that forces us to teach this topic. Rather, as part of the whole counsel of God, we need to be instructed so that we can expect the fruit that God grants to faithfulness. We command and instruct the church to tithe wisely because God has commanded this and because we want to see the accounts of the families in our church to abound with great fruit, not because we seek the gifts.