

Paying Tithes to the Lord

“Bring ye all the tithes into the storehouse, ... and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.”
—*Malachi 3:10*

THE WORD “TITHE” IS A translation of a Hebrew word used in the Old Testament meaning a “tenth.” The first time it appears in the Bible is in the narrative which tells of Abraham paying tithes to Melchisedec. (Gen. 14:18-20; Heb. 7:1-6) The next instance is where we are told that Jacob, after his vision at Luz, promises to give a tenth of his property to God in the event he should

reach his homeland in safety. (Gen. 28:22) There is nothing in the Scriptures to indicate that either of these patriarchs had received specific instructions from the Lord concerning the proportion of their substance they should give. The Scriptures record no tithing law prior to that particular time; therefore, such giving was voluntary, not mandatory.

The next scriptural reference to tithing is when the law concerning it was enacted. A record of this

is found in Leviticus 27:30-33 and Numbers 18:26-28. In this law, the tenth of all increase was directed to be given to the Levites, who in turn were to give a tenth of what they received for the support of the high priest. This does not imply that the Levites were a specially favored clergy class, who lived without working. It should be remembered that the tribe of Levi was given no inheritance in the land when Canaan was divided by Joshua among the other tribes of Israel. (Num. 18:20-23) They were chosen to be the servants of the other tribes in things pertaining to God, and this was his way of making provision for them in order that they might be free to devote themselves fully to the Lord's work.

In God's law given to Israel no penalty was provided for those who failed properly to observe these tithing instructions. Apparently to a large extent it was made a voluntary matter. Nevertheless, as our opening text suggests, it seems likely that the Lord withheld blessings from the Israelites in proportion to their failure to live up to this law, even as he withheld his blessings on account of their unfaithfulness along other lines. This was based on the principle that if they drew nigh to him in faithfulness to their covenant, he in turn drew nigh to them by pouring out rich blessings for their peace and joy.—Deut. 28:1-47

NOT BINDING UPON CHRISTIANS

Tithing is not mentioned in the New Testament as a Christian obligation. It was still being practiced by Israel at the time of our Lord's first advent, for he refers to the hypocrisy of the Pharisees who were so outwardly meticulous in their tithing and

yet their hearts were far from the Lord. (Luke 11:42; Matt. 23:23) In Hebrews 7:1-6, the apostle speaks of Abraham's paying tithes to Melchisedec, but otherwise the subject is not even mentioned in the New Testament. It is strange, therefore, that some Christian denominations impose tithing as mandatory upon their members.

For a religious organization to impose an arrangement of this kind upon believers with the claim that those who do not live up to it are disobeying God, is taking unfair advantage of the heart devotion of those who unsuspectingly are led to believe that tithing is a sacred obligation upon all Christians. All one needs to do, however, is to consult an exhaustive concordance of the Scriptures to learn that neither Jesus nor any of the apostles said a word about a requirement that Christians pay tithes for the support of the ministry.

AS GOD HAS PROSPERED

The Apostle Paul collected voluntary donations from the churches of Galatia for the benefit of poor brethren in the vicinity of Jerusalem. Writing to Corinth about this, Paul said, "Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come." (I Cor. 16:1,2) There is nothing here to indicate what proportion they were to lay aside, nor was the money to be used for the support of ministers in the church.

Earlier in this same epistle, I Corinthians 9:7-13, Paul writes that it was quite proper for those who served the brethren in spiritual things to have their physical needs provided by those whom they

served, yet he was not requiring the brethren to do this. Evidently Paul sensed a danger in accepting remuneration for preaching the Gospel, a danger that one might be tempted to preach in a manner to please those who paid for the service. (Acts 20:33-35) We believe that Paul's choice was a wise one. What should be especially noted, however, is that the discussion of this subject was a most logical occasion for reminding the brethren of their tithing obligations; yet he did not mention the subject.

We are not suggesting that regularity in giving to the service of the Lord is wrong. The effect of the tithing system upon Israel, had it been carried out faithfully by them, would have been to teach the people the spirit of generosity. It would have inculcated in them a realization of their obligations to God, and that all the blessings they enjoyed were manifestations of his loving-kindness toward them.

Regularity in giving by Christians should help to develop the same wholesome viewpoint toward the service of God and those who stand in need of that service. Systematic giving is a helpful discipline to any who thus contribute, increasing their interest in the cause they serve, and tending to decrease their selfishness and worldliness. What we are stressing is not that it is wrong to give, either a tenth, or a greater or lesser amount, but the fact that no divine law has been laid down for Christians to indicate how much they must give, and that if they do not give this amount they cannot be in good standing in the church of Christ.

Those who truly appreciate God's grace will seek to grow in love—giving being one of its many manifestations. The Christian whose heart is filled with

love will reason that if it was proper for Israelites according to the flesh to give a tenth of their incomes for the service of God and his people, it is much more proper for us who are the spiritual seed of Abraham, and who have been blessed so much more richly spiritually, than the natural seed, also to render an appropriate thank offering unto the Lord.

The attitude of the Christian in this matter was well expressed by David when he wrote, "What shall I render unto the LORD for all his benefits toward me?" (Ps. 116:12) As Christians, the more we consider this matter, the more we might properly be perplexed to know where our giving should end. The more our hearts learn to appreciate the blessings of divine favor which have been showered upon us, the more do we feel not only that a tenth would be too little to give, but a half would come far short of expressing the love that fills our hearts. Even our all would be wholly inadequate as an offering which could be used, as Peter states, to "shew forth the praises of him who hath called you out of darkness into his marvellous light."—I Pet. 2:9

GIVING OURSELVES

The Apostle Paul explains the sentiments of every true Christian when he writes: "For the love of Christ constraineth us; because we thus judge, that if one died for all, then were all dead: And that he died for all, that they which live should not henceforth live unto themselves, but unto him which died for them, and rose again." (II Cor. 5:14,15) How powerful indeed is the influence of divine love in our hearts, transforming our viewpoint from that of wondering how little we can give,

to that of asking how much we have the privilege of giving! We are delighted when we find the answer in the Word of God that not only may we give all we have, but we are invited to give ourselves also, that our very lives may be presented to the Lord in sacrifice as an expression of our appreciation for all he has done for us.

Paul assures us that God will be pleased to accept such an offering. He writes: “I beseech you therefore, brethren, by the mercies of God, that ye present your bodies a living sacrifice, holy, acceptable unto God, which is your reasonable [Greek: logical] service.” (Rom. 12:1) Indeed, to devote all we have, and all we are, in sacrifice is the only reasonable and logical thing we can do in view of God’s great mercy to us.

It was this wholehearted giving of everything that Jesus explained to the rich young ruler. “Go thy way, sell whatsoever thou hast,” Jesus said—not a tenth, not a half, but all—“and give to the poor.” In addition, Jesus invited this young man to give himself: “Take up the cross, and follow me.” (Mark 10:17-22; Luke 18:18-23) Nothing short of just such a full devotion of everything to the Lord is acceptable to him on the part of those who have given themselves to God in full consecration.

NO EARTHLY INHERITANCE

The Christian’s full devotion of his all to the service of God is in keeping with the lessons foreshadowed by God’s arrangements for the nation of Israel. After they left Egypt the whole tribe of Levi was selected to take the place of the firstborn class. (Num. 3:11-13) Paul, alluding to this, speaks of the “church of the firstborn, which are written in

heaven.” (Heb. 12:23) Inasmuch as the Levites were substituted for the firstborn, they in turn would also prefigure the “church of the firstborn.”

As previously noted, when the Israelites entered into the land of promise, and that land was divided among the tribes, the Levitical tribe received no inheritance—no portion of the land was given to them. Thus they foreshadowed those in this Gospel Age who give up their earthly inheritance, that their names may be “written [Greek: enrolled] in heaven,” which Paul says is true of the “church of the firstborn.” The apostle also wrote: “If ye then be risen with Christ, seek those things which are above, where Christ sitteth on the right hand of God. Set your affection on things above, not on things on the earth. For ye are dead, and your life is hid with Christ in God.”—Col. 3:1-3

The whole tribe of Levi was set apart to serve the nation of Israel in things pertaining to God, and from that tribe the priesthood was selected—the high priest and the under priests. (Exod. 28:1; Num. 17:2,3; 18:1-7) Concerning the lesson thus brought to us, Peter writes, “Ye also, as lively stones, are built up a spiritual house, an holy priesthood, to offer ... sacrifices acceptable to God.” “But ye are a chosen generation, a royal priesthood.”—I Pet. 2:5,9

In the Old Testament, Israel’s priests offered animals in sacrifice, but the priesthood of this age, of which Jesus is the Head, offer themselves: “I beseech you therefore, brethren, ... present your bodies a living sacrifice.” (Rom. 12:1) Peter declares that we can offer sacrifices “acceptable to God,” and Paul agrees that if we offer our bodies in sacrifice, they will be “holy, acceptable unto God.”

THE SACRIFICE OF ALL NOT MERELY A TENTH

Thus we can see why Christians do not need to decide what proportion of their means is to be given to the Lord. As pointed out in God's arrangements with Israel, and explained so clearly in the New Testament, it is not a matter of proportions, but of all. If we are aspiring to be a part of God's "peculiar people" [Greek: a people for God's possession], living stones who, if found faithful, will be part of his spiritual temple, and a part of his "royal priesthood," we will not put ourselves under the tithing law. Rather, we will be on the alert for ways and means of devoting as much as possible of our time, talents, resources, and strength to sacrifice in the divine cause in order that we may show our appreciation for his marvelous grace toward us.

It was this viewpoint of full devotion to the service of God of one's whole life and possessions that was instilled by the teachings and example of Jesus and the apostles. When the Master called his disciples to be "fishers of men," they knew the call meant the giving up of their regular fishing business. (Matt. 4:19; Mark 1:17) When Saul of Tarsus was converted on the road to Damascus and his commission was later outlined to him, he saw in it the privilege of devoting his entire life to the Gospel. (Phil. 3:7-11) To all of these early disciples, coming to a knowledge of God meant much more than merely the acceptance of a better religion.

WE ARE MADE STEWARDS

One very important consideration in this matter is that while we have the privilege of sacrificing ourselves in the service of God, we do not have the

privilege of sacrificing others. God accepts our sacrifice as though it could all be used directly in his service and makes us “stewards” of that which we have given to him. “It is required in stewards, that a man be found faithful,” Paul writes. (I Cor. 4:2) The faithful discharge of our stewardship requires strict obedience to the regulations laid down in the Word of God as they relate to our earthly obligations. We are to provide for those dependent upon us, our families. (I Tim. 5:8) We are to love and cherish them. We are to provide for our own temporal necessities that we may not be a burden upon others. (II Thess. 3:8-10) These are legitimate, scriptural obligations which the Lord wants us, as stewards of what belongs to him, to meet before anything is used more directly in his service.

When we realize how the Lord wants us to use that which we have given to him, we might at first be discouraged by the thought that there is so little left to be used directly in his service. Whether time, talent, or resources, so much is often needed to meet our own obligations that we might reasonably wonder why the Lord is interested in that little which can be given wholly to him. However, the Bible again furnishes the solution by explaining that everything we do should be done as unto God. (I Cor. 10:31; Col. 3:17,23) Thus we can say that the Lord accepts our earthly obligations as though they were for him directly, and he expects us, as his stewards, to meet these obligations—not for ourselves, but for him.

What a wonderful arrangement this is! It means that all our time and strength and means can be used in the divine service. The Lord wants us to be faithful in the discharge of all the obligations which he now counts as his, having accepted them as

mortgages on what we gave to him. To discharge these obligations wisely, and to use the remainder of our time, strength, and resources, be they little or much, directly in God's service and to his glory, is the true test of faithful stewardship.

LOVE AND LIBERTY

As stewards of what belongs to God, we are at liberty to use these things according to the dictates of our own conscience. However, if love fills our hearts we will seek "that God in all things may be glorified." (I Pet. 4:11) If we truly meant it when we gave all to the Lord, we will not now, as stewards of that which no longer belongs to us, use more of it than necessary, nor use it foolishly, in meeting obligations not directly associated with the service of the Lord. Instead, we will be impelled to use as much as we can of time, strength, and resources, directly for God, realizing all the while that there is often so little left for him.

There was no penalty attached to any failure of the Israelites to pay their tithes, yet in the Lord's providence, unfaithfulness on their part along any line resulted in material blessings being withheld from them. Whenever they lacked the good things which the Lord promised to them it was usually because they had failed to live up to their part of the covenant they had made with him. It is this that is referred to in our opening text. At the time of Malachi's prophecy the Israelites were not being blessed by God as they would like to have been, and the prophet is pointing out to them that they were to blame for this experience of leanness.

Through the prophet the Lord asked the Israelites to put him to the test, to prove him, and thus

find out for themselves that if they lived up to their obligations he would live up to his. "Bring ye all the tithes into the storehouse, ... and prove me now ... if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it."

The same principle operates in the case of the royal priesthood of this age. We have entered into a covenant with God which calls for the sacrifice of everything we have in his service, even our lives; but he does not compel us to fulfill that covenant. We are the ones who decide how that covenant should affect the use of that which we have given to him. No sudden penalty will fall upon our heads if we fail to do this or that. We are at liberty to demonstrate by our own course in life the degree of sincerity and devotion which fills our hearts.

While God does not attempt to enforce covenant obligations of full consecration, he does take note of our daily walk, which indicates to him the measure of our love and appreciation of his mercies and blessings. Most assuredly, as God watched over Israel to give earthly blessings in proportion to their faithfulness, so he is watching over us to bestow spiritual blessings as we demonstrate our worthiness of them by paying our "vows" unto him.—Ps. 116:14

Are we rich in the Spirit of the Lord? Are our souls fat with his loving-kindness? Are we growing in grace and love as well as in knowledge? Can we see the smile of God's countenance beaming his love upon us, and is that smile so bright that it cheers us even when we are passing through fiery trials? If we are rejoicing in these blessings which can be ours only through the grace of God, it is because

we are carrying out our part of the covenant of sacrifice into which we have entered with him.

We are to realize also that it is not for us to decide who among us are living up to their vow to the Lord in these matters. Our examination should only be of self. We can rest in the assurance that the “Lord knoweth them that are his.” (II Tim. 2:19) We can be assured also that if we are faithful to our covenant, no good spiritual blessing will be withheld from us; that we will not be permitted to stumble and fall; and that no matter how great our trials may be, we will be given grace sufficient for every time of need.—Ps. 84:11; Heb. 4:14-16

If we are not being blessed by this rich portion of divine grace, then it is well that we examine ourselves and rededicate our life to God and to his service. Those who thus renew their consecration will no longer find themselves more interested in worldly riches than in the spiritual blessings which flow into the hearts and lives of God’s faithful stewards. They will find that the life of sacrifice and the “light affliction, which is but for a moment,” resulting from true faithfulness to the Lord, are of little consequence compared with the spiritual joys of the present consecrated life, and fade completely into insignificance when compared with the “eternal weight of glory” to follow. (II Cor. 4:17) Even as God promised to natural Israel, we too will find that if we are faithful to the terms of our consecration, the windows of heaven will indeed be opened for us, and the spiritual blessings of peace and joy will be so rich and so abundant that they will not only fill our own hearts, but overflow to the joy of others. ■