

# **Christians and Tithing**

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## **Christians And Tithing**

Tithing is a touchy subject. People have argued for and against tithing for centuries, and still it seems that Christians aren't at all agreed on what God requires of us. Since it affects our pocketbooks we'd like to know; we certainly don't want to put hard earned money into an organization that man is running in his own way, for his own ends, that doesn't help to advance the Kingdom of God. There are, sadly, too many instances of that sort of thing going on – and they were faithfully financed by people who were told that it was their duty to support the work with “their tithes and offerings.” On the positive side, there are many churches that are really trying to advance God's Kingdom; but again they appeal to “tithing” to finance the church's needs and they use certain Scriptures to prove that each Christian is obligated to tithe to the Lord's work.

There are many who would doubt the wisdom of questioning one of the time-honored traditions of the Church. But for that very reason we need to look at tithing again, in light of the Scriptures, to test its worth. If it's our duty then we will lose nothing by studying it again. But if we've been misinformed then it's better that we find that out now instead of continuing to follow a tradition that the Bible may actually teach against.

Another reason we are justified in looking at it is because church leaders often bind people's consciences with this requirement. If they don't actually say it from the pulpit that Christians are obligated to tithe – and they will provide certain Scriptures as proof – then they will “persuade” their people to consider what the Bible “teaches us to do” – with the idea that the Lord is not only pleased with a “cheerful giver” but especially with a tithing Christian.

I have no argument with the “cheerful giver” concept; it's the idea of “tithing,” as defined in the Scriptures, that I differ from their position. In this study we will look at what the Bible says about tithing, hopefully coming to an understanding of what God really wants us to do about it.

### ***The word “tithe”***

The word “tithe” is based on the Hebrew word ‘*sr*, a root that means “to gather together, to unite.” From that word grew a group of nouns that have to do with the number 10 – ‘*eser*, which means “ten,” and ‘*asar*, which is a verb meaning “to take the tenth part of.” (*A Hebrew and English Lexicon of the Old Testament*, Brown, Driver & Briggs; pp. 796-797)

I'm afraid that we modern Americans don't appreciate the fullness of the imagery of tithing as the Hebrews understood it. When we write a check, it's just a matter of giving away some of our money, which is sitting in the bank, to another person. But to the Israelites it wasn't the same kind of process. "Payday" for them was an important agricultural event; their riches were literally crops and animals, not dollars in the bank. To use their riches in any way meant that they had to go out and "gather together" the grain or sheep. When they harvested their fields, which was a yearly event and brought neighbors and relatives together in a big gala social affair, they cut the grain and piled it into heaps for storage for the winter.

Tithing wasn't just a matter of juggling numbers in a bank account. When harvest began, they collected a tenth of the field's grain first and made a separate pile, then the rest was gathered after that. The Levites came to each family's field and picked up their tithe, and took it to the Temple in Jerusalem. The tithe was a very real thing, then, as they saw it sitting there apart from the rest of the harvest – it was "holy to the Lord." So you can see why the Hebrew word came from the idea of "gathering together." You can also see why tithing was an important event to them, an event which happened at harvest time, shearing time and butchering time – not at the weekly intervals that we use to give our money to the church. Their practice reflected their culture.

### ***What is the Law?***

The Law concerning tithing can be found in these passages:

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. If a man redeems any of his tithe, he must add a fifth of the value to it. The entire tithe of the herd and flock—every tenth animal that passes under the shepherd's rod—will be holy to the LORD. He must not pick out the good from the bad or make any substitution. If he does make a substitution, both the animal and its substitute become holy and cannot be redeemed. (Leviticus 27:30-33)

The LORD said to Moses, "Speak to the Levites and say to them: 'When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the LORD's offering. Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress. In this way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the LORD's portion to Aaron the priest. You must present as the LORD's portion the best and holiest part of everything given to you.' " (Numbers 18:25-29)

You must not eat in your own towns the tithe of your grain and new wine and oil, or the firstborn of your herds and flocks, or whatever you have vowed to give, or your freewill offerings or special gifts. Instead, you are to eat them in the presence of the LORD your God at the place the LORD your God

will choose — you, your sons and daughters, your menservants and maidservants, and the Levites from your towns — and you are to rejoice before the LORD your God in everything you put your hand to. Be careful not to neglect the Levites as long as you live in your land. (Deuteronomy 12:17-19)

Be sure to set aside a tenth of all that your fields produce each year. Eat the tithe of your grain, new wine and 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, so that you may learn to revere the LORD your God always. But if that place is too distant and you have been blessed by the LORD your God and cannot carry your tithe (because the place where the LORD will choose to put his Name is so far away), then exchange your tithe for silver, and take the silver with you and go to the place the LORD your God will choose. Use the silver to buy whatever you like: cattle, sheep, wine or other fermented drink, or anything you wish. Then you and your household shall eat there in the presence of the LORD your God and rejoice. 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. (Deuteronomy 14:22-29)

The passages were given in full because of the details involved. Notice several things about the Law of tithing:

- **First**, because it was the Law of God given to the Israelites at Mt. Sinai, there were no exceptions. They had to obey the Law to the letter. “These are the commands the LORD gave Moses on Mount Sinai for the Israelites” (Leviticus 27:34) – a verse which comes immediately after the Law of tithing. Tithing is to be done exactly as this Law describes, in this way, for these purposes only. And as we know from other examples of the Law, there is no room for changing the Law's requirements to suit our own purposes. (See Leviticus 10:1-7 for an example of someone who tried!)

- **Second**, the tithes generally were taken to the Temple storehouses. The only exception was that on every third year they were collected locally and stored for the use of the Levites and other special groups. The point is that, for the most part, all of Israel took their tithe to the Temple. We will see the significance of this later.

- **Third**, the Law specifically commands the Israelites to *eat their tithe*. Each family was to eat their own tithe at the Temple – during the several festival times of the Jewish year. You may have wondered what those hundreds of thousands, perhaps millions of people ate when they all converged on Jerusalem

during Passover! This Law explains the mystery. Everyone had something to eat during the festivals because they sent enough ahead of time to Jerusalem – a tenth was calculated to be enough for the circumstances – for themselves, the poor, the Levites, everyone. The purpose of the tithe is made clearer by an additional clause in the Law: if they grew so much grain and animals that it was too bulky to haul to Jerusalem, they could sell it in their home towns – cash is more easily carried over the long distance to Jerusalem than bulky cargo – and then buy whatever they needed for the feast when they reached the city. “Buy whatever you like” refers to getting food, drink, supplies and so on for their holiday stay in Jerusalem.

- **Fourth**, every third year the Israelites were supposed to gather their tithe locally in their own towns and distribute it among the Levites, the aliens, the fatherless and the widows. The point is clear: these are people who couldn’t provide for themselves, and the tithe was to support them. The Lord prohibited the Levites from having any ancestral land like the other tribes had, so they had no way of growing crops or raising herds. The aliens had a tough time too, living in a strange land as they were. The fatherless and widows felt the loss of the men-folk keenly in matters of simple survival.

We can’t get into a full blown discussion here on the nature of their religious feasts, nor the way that their society worked in taking care of those in need. But keeping in mind that those were very important issues to the Israelites (because they were important to God!), we can state – based on this Law from Sinai – that the tithe served a critical function in keeping both of these social systems running smoothly. Without the tithe, the festivals would never have worked (the Jews in Jerusalem, with their limited resources, just couldn’t handle the crowds coming in from all over the nation), and the poor and the disadvantaged would have gone hungry. The Law, in other words, made sure that everything would work according to God’s plan, which is the whole purpose of the Law.

The reason that the Law of tithing was sacrificial – the reason that the people had to be told to do it, otherwise they would have ignored it – is because it was tempting to keep that food and profit in one’s own barn, instead of hauling it off to Jerusalem to be consumed. True to human nature, the Israelites would have rather kept their profits and presumed on the good will of others during the feasts in Jerusalem. Not so, the Lord commands! Everyone will contribute, nobody will hold back, everyone will share the load during the worship times. Wherever there is a tendency for greed, there is a Law to guard against it so that God’s will might be done.

### ***Other taxes***

The tithe wasn’t the only tax that the Law imposed on the Israelites. In 2 Chronicles we find this passage:

Why haven't you required the Levites to bring in from Judah and Jerusalem the tax imposed by Moses the servant of the LORD and by the assembly of Israel for the Tent of the Testimony? (2 Chronicles 24:6)

The parallel passage that we find in Kings spells out what those taxes were:

Collect all the money that is brought as sacred offerings to the temple of the LORD — the money collected in the census, the money received from personal vows and the money brought voluntarily to the temple. (2 Kings 12:4)

These are references to specific laws in the Mosaic Covenant. They were mandatory for all Jews, and they made possible all the necessary sacrifices and functions in the Temple:

Then the LORD said to Moses, “When you take a census of the Israelites to count them, each one must pay the LORD a ransom for his life at the time he is counted. Then no plague will come on them when you number them. Each one who crosses over to those already counted is to give a half shekel, according to the sanctuary shekel, which weighs twenty gerahs. This half shekel is an offering to the LORD. All who cross over, those twenty years old or more, are to give an offering to the LORD. The rich are not to give more than a half shekel and the poor are not to give less when you make the offering to the LORD to atone for your lives. Receive the atonement money from the Israelites and use it for the service of the Tent of Meeting. It will be a memorial for the Israelites before the LORD, making atonement for your lives.” (Exodus 30:11-16)

The first offspring of every womb, both man and animal, that is offered to the LORD is yours. But you must redeem every firstborn son and every firstborn male of unclean animals. When they are a month old, you must redeem them at the redemption price set at five shekels of silver, according to the sanctuary shekel, which weighs twenty gerahs. (Numbers 18:15-16)

These passages also have interesting details. First, notice that they were mandatory – all Jews were obligated to pay these taxes. Second, they were set figures; there was no guessing about how much the Lord wanted them to pay. Third, the money was used for Temple expenses – grounds, furniture, repairs, supplies, etc.

### ***Additional passages***

In order to finish laying the Scriptural groundwork for the subject of tithing, let's look at a few more passages. First, the most famous passage in the Old Testament on the subject of tithing is in Malachi:

Will a man rob God? Yet you rob me. But you ask, ‘How do we rob you?’ In tithes and offerings. You are under a curse—the whole nation of you — because

you are robbing me. 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. (Malachi 3:8-10)

The story of Melchizedek, who was a priest and king that Abraham honored, also refers to tithing:

Then Melchizedek king of Salem brought out bread and wine. He was priest of God Most High, and he blessed Abram, saying, “Blessed be Abram by God Most High, Creator of Heaven and earth. And blessed be God Most High, who delivered your enemies into your hand.” Then Abram gave him a tenth of everything. (Genesis 14:18-20)

Additional passages, that reflect more of what was already given in the passages above, are these: Genesis 28:22; 2 Chronicles 31:5-6; Nehemiah 10:37-38.

We will need one more passage for our discussion later on:

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. From now on the Israelites must not go near the Tent of Meeting, or they will bear the consequences of their sin and will die. It is the Levites who are to do the work at the Tent of Meeting and bear the responsibility for offenses against it. This is a lasting ordinance for the generations to come. They will receive no inheritance among the Israelites. Instead, I give to the Levites as their inheritance the tithes that the Israelites present as an offering to the Lord. That is why I said concerning them: ‘They will have no inheritance among the Israelites.’ (Numbers 18:21-24)

### ***Does this apply to Christians?***

Now, the question that we have to answer is this: are these passages mandatory for the Christian? Are these laws something that church leaders can and, in fact, ought to, impose on the members of a church? Are we required to pay the tithe that the Old Testament speaks about?

The last question pretty much suggests its own answer. *As the tithe is described in the Old Testament*, we Christians are not obligated to keep it. But then I don’t know anybody who does! The Old Testament Law specifically stated what people were to do with the tithe – *they were to eat it themselves*. The tithe was gathered throughout Israel, brought *to the Temple* in Jerusalem, and eaten there during the religious feasts as outlined in the Law. People could sell their tithe and carry the money to Jerusalem, but then they had to buy food and drink and necessities for the ceremonies so that they could obey the Law and eat their tithe.

Money wasn't the issue. It's true that their economic system was based on barter and ours is based on currency. But notice that they were allowed to sell their goods for currency if they wished – they could get money if they wanted to – but only for the purpose of buying food again when they arrived in Jerusalem. They weren't supposed to bring money to the Temple as a tithe, only food.

Part of the tithe went to the Levites, the aliens, the orphans and widows. This was a regular allotment and was *mandatory*. By Law, these people could expect something to live on because their neighbors were regularly taxed for it.

There just isn't any way we can stretch these Laws to fit our circumstances today. The word "tithe" nowadays is used strictly for money; it's brought to individual churches, not to the Temple of God; it's used for the building maintenance, salaries, supplies, mission programs, etc. – not for the use of the people themselves who gave the tithe, and certainly not to eat!

Someone might answer, "You're being picky. A church *does* need this money, and many of its needs resemble the circumstances of the Temple." Yes, many of its needs are the same. But my point is that the purpose of the *tithe* was so that the Israelites could eat at the religious festivals held at the Temple in Jerusalem. Though a case could be made (though a very shaky one, at best!) for saving a tenth of one's income, and bringing it to the church offering, the third step is impossible to square with the Scriptural tithe: the Israelites were to eat their own tithe at the seven major feasts in Jerusalem. We don't eat the money that we bring to church! Nor do we have any spiritual need to bring food to the church.

We now know that what happened in the Temple at Jerusalem was a shadow representation of what goes on in God's eternal Temple in Heaven. We know that we must find a spiritual interpretation for the physical events that went on in the earthly Temple. But if we are going to use that principle, then doesn't it also apply to the tithe Law? Can we say with any honesty that everything else about the Temple pointed to spiritual realities but the tithe points to American dollars? And can we be so naïve to think that God has need of our currency in his Temple in Heaven? We have seen that the people brought the fruit of their labor to the Temple worship and ate it there in God's presence, and we are obligated to find the spiritual reality for that in the age of the Church – but our offering plates don't qualify as a spiritual fulfillment!

- ***The other laws*** – You must also consider the other laws for Temple support. In fact, they were more directly involved in the building's maintenance, supplies, and so forth than the tithe was. Much of what is given in offerings in churches nowadays would fall under these other laws rather than the Law of tithing. But nobody mentions them! They were specific taxes, levied on the Israelites as so much paid per head, and they insured that the Temple services would continue uninterrupted. My point is that, if we are obligated to keep the tithe Law (the purpose of which was not what we use it

for now) then why aren't we also obligated to keep the half-shekel tax Law and the valuation tax Law as well – which were more to the purpose for how we use the money in our churches now?

The fact is that modern Christians have borrowed the word “tithe” and applied new meanings to it, creating a lot of confusion in the process. Probably a more consistent example of the Old Testament Laws was the method used during the days of the Puritans. The taxes that citizens in each town paid were used in part for the support of the church – the church's expenses, including the pastor's salary, was paid for out of public tax revenues, not the offering plate. For good or ill, they were more in line with the Old Testament requirements than modern tithing practices. Of course, the political doctrine of the separation of Church and State has made that situation impossible now.

- *Christ's comments* – Christ mentioned tithing a couple of times and shed some additional light on the subject. He rebuked the religious leaders (who faithfully paid their tithe, by the way) because they didn't understand the point of the Law:

Woe to you, teachers of the Law and Pharisees, you hypocrites! You give a tenth of your spices – mint, dill and cummin. 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. (Matthew 23:23)

Notice first what he calls the act of tithing – a “matter of the Law.” That's not to be taken lightly. The Jews indeed were to obey the Law, even down to the little details of tithing all of their income. But that label he attached to tithing should send up warning flags for Christians eager to do whatever they find in the Scriptures. Some matters – especially many things in the Mosaic Law – have been taken care of for us by the Only One who can keep the Law perfectly.

Second, he evidently feels that the bare act of tithing won't necessarily please God. We can see this more clearly in another passage:

The Pharisee stood up and prayed about himself; “God, I thank you that I am not like all other men – robbers, evildoers, adulterers – or even like this tax collector. I fast twice a week and give a tenth of all I get ... I tell you that this man [*that is, the tax collector*], rather than the other [*that is, the Pharisee*], went home justified before God. (Luke 18:11-14)

Tithing in itself doesn't please God, contrary to what we are often told. One can tithe one's income to the last penny and still be on God's bad side. It's too easy to hide behind outward obedience to the Law and not have the inner reality

of the Spirit's work of regeneration. But that's a typical shortcoming of the Law – it can't change our hearts to conform to God's will – and that's why the Gospel takes a different approach.

- ***The New Testament witness*** – There is none. The only other place that the word "tithe" is used in the New Testament is in Hebrews where the author discusses the tithe that Abraham paid to Melchizedek; there his point is most definitely *not* to show our obligation to tithe our income, but to show the preeminence of Melchizedek and therefore Christ. The rest of the New Testament is completely silent about the subject. If the maintenance of the Church is so dependent on tithes, and if it's true that we are obligated to tithe to keep the Church going, then why don't the apostles at least mention it? As a matter of fact, they do talk about finances and the Church – which we will look at shortly – but definitely not in terms of tithing.

- ***It was the Law*** – Aside from all the other arguments about the real meaning of tithing and the existence of the other Laws, the fundamental problem about the Law of tithing is that it's a part of the Mosaic Covenant given at Mt. Sinai – the famous Law which the Israelites were required to obey and which Christ obeyed on behalf of God's people.

The purpose of the Law was to keep the Israelites in line until a better way of pleasing God could be put into place; Paul describes this in Galatians 3:19-4:7. The Israelites were spiritually immature, in their nursery years, so to speak; the Lord had to use Law to keep them in line. But when Christ came, that way of dealing with the children was set aside; the child grew up, he had the right to claim his inheritance, and he started living by faith instead of by the Law. "Now that faith has come, we are no longer under the supervision of the Law." (Galatians 3:25)

If that's true (and Paul warns that, if anybody teaches anything else, "let him be eternally condemned!" – Galatians 1:8-9) then when someone tries to impose the requirements of the Law on our conscience, the reaction of every good Christian should be to turn his back on it. Not that we are free to sin; far from it. We are called to live by faith in the Son of God now, which will lead us to do far more for the glory of God and holy living than we could ever hope to achieve under the Law's discipline. As we will see below, the Law of the tithe is a poor substitute for what the Lord has called his children to do under the reign of Christ.

- ***Does Malachi apply here?*** – The passage in Malachi is often used to support tithing in the Church. In fact, it has a challenging side to it: "Test me in this ... 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." (Malachi 3:10) You can really motivate people with a challenge like that. If they aren't

motivated, they may even be accused of lacking faith in God to provide for their needs.

**First**, it's true that we are too often stingy when it comes to supporting the Lord's work, and faith is certainly the answer. But it seems to me that another passage would fit our Christian situation a little better than this one does. These verses in Malachi are, after all, talking about the tithe – the Law that was binding on all the Israelites. They were obligated to pay the tithe; so much so that the Lord called them “robbers” when they didn't. Not paying the tithe meant that they were “law breakers.” (James 2:10-11) That's not the situation that we Christians are in.

**Second**, if we are obligated to heed the rebuke in Malachi and start paying the tithe, then our duty is to pay the tithe – if we must obey the Law, then we must do exactly what the Law says to do. We can't just borrow the word and do what we like. We must gather a tenth of our income, bring it to the Temple, and there during the religious feasts of the Jewish calendar eat our tithe. Anything short of this will be breaking the requirements of the Law. Note carefully that the text says, “that there may be *food*” – where? “In the *storehouse*.” Obviously this has to do with the particular problem of having enough food for the holy days. Why do people ignore what is so obvious here?

**Third**, I wonder where the rest of the book of Malachi went? The Lord severely chastised the Israelites for many things in this book, not just for neglecting the tithe. Why aren't we Christians told that God is displeased with us for – 1) bringing crippled animals to the sacrifice, (Malachi 1:8), 2) the priests violating the covenant with Levi, (Malachi 2:8), 3) Judah desecrating the sanctuary (Malachi 2:11)? Why is only one of the scathing denunciations of Malachi picked out for us and the rest of them ignored? Why don't we hear sermons on the other requirements as well? I think you can see what I'm getting at.

Someone might say, “But those other points are true for us Christians in a spiritual sense.” That's true. We are concerned, for example, that we bring to God an acceptable sacrifice; only with us it isn't animals but our “bodies as living sacrifices, holy and pleasing to God which is your spiritual worship.” (Romans 12:1) But that only supports my argument all the more. If all the other points in Malachi are only true of us Christians in a spiritualized sense, why is the Law of tithing any different? Why are we obligated to obey the tithe physically as the Jews did when we are permitted – or required! – to find a spiritual obedience to the other laws? And especially when the Law no longer has power over our conscience, it seems strange that we must follow the literal meaning of the tithe Law when we don't have to for the other Laws. As a matter of fact, I think that there *is* a spiritual reality for us Christians that the tithe Law was trying to address, which we will get into later.

- ***What about the Levites?*** – Let’s go back to that passage which refers to the Levites – Numbers 18. The advocates of tithing often claim that tithes support the salaries involved in church work; pastors are like the Levites because they take time which would have ordinarily been given to secular work in order to minister to the saints. That’s true, but when we look at the situation of the Levites we discover that the two groups aren’t as much alike as we may have thought. In fact, it can be dangerous to draw parallels between the two!

Numbers 18:22 says that the Israelites were not allowed in the Tent of Meeting – later on that included the Temple. The surrounding courts were all right, but inside where the priests ministered to the Lord was forbidden territory to all the tribes of Israel except the Levites. The Levites’ special duty was to minister before the Lord on behalf of the rest of Israel.

That just doesn’t carry over into our age. Every Christian is not only permitted into the Temple of God in Heaven, but he is *expected* to be there praying and interceding for the saints and claiming the treasures of Heaven. The veil has been torn in two so that “whosoever will” may come straight into the presence of God. The Roman Church still keeps the ordinary layman out in the courtyard of Heaven, and claims that only her priests can go to God for the grace that they need; but the Protestant Churches have gloried in the fact that every child of God has the right of direct access to the Lord’s throne. Because of this, we have all become spiritual Levites – “you have made them to be a Kingdom and priests to serve our God.” (Revelation 5:10) We no longer have a special class of men among us.

Pastors and teachers have an entirely different job than the Levites had. The Levites ministered before God; pastors and teachers minister to the saints. The former offered sacrifices; the latter teach the people. Now, it’s true that “the worker deserves his wages.” (1 Timothy 5:18) But let’s not bring out the Law of tithing in order to support the pastor, saying that we are obligated to take care of our Levites. If we followed the letter of the Law as it stands, we should all get paid!

- ***Checking the standards*** – Traditionally Christians have checked one place to find out if they are obligated to follow a particular teaching: the Gospel of Christ. If it’s not something that Christ told them to do, and if it isn’t in the teaching of the apostles as recorded in the Epistles of the New Testament, then don’t be surprised if they become wary and start asking questions.

We have been warned by the apostles, remember, that the Law from Sinai is not the way that we will achieve righteousness and life. Much of it has been taken care of by Christ, which means that now *we* don’t have to. Some of it gets worked into our hearts by the special action of the Spirit – but it still isn’t

*our* own doing. Though the entire Bible is useful for our faith and life (2 Timothy 3:16) we can't use all parts of it in the same way that the early Israelites did. Since we are Christians, we have to start with what makes us *Christian* and see how that affects our relationship with the rest of the Bible – especially the Law.

Given that, we can say that tithing is *not* part of the Gospel. It's part of the Law of Sinai, and therefore we can assume that our obligation to it is about the same as many of the other laws that Moses gave the Israelites. From here we can continue to study the Law and what it might mean in our life of faith; but I believe that it's safe to assume that we are not obligated to follow it to the letter in the way that the Israelites were.

### ***Why churches do it***

If you've been following the argument so far, you might be saying, "Well, you may have a point. But if this is true, why have churches insisted for so long on the necessity of tithing?" That's a good question, and there are several reasons we can find for churches teaching the duty of the tithe:

- ***They need the finances.*** Almost all churches need money to operate. Building costs, rent and maintenance; the pastor's salary and whoever else may be on the staff; books and supplies; utilities, parking lots, advertisements in the paper; moneys sent to missions and conferences and so forth; and many other expenses. It takes a pretty significant cash flow to keep a system like that running year round. So members are usually taught, when they join a church, that "you *will* support this church with your time and your money!" A tenth is a handy percentage for churches to operate under; if everyone gave a tenth of their income, a church could meet all of its expenses easily.

Sometimes, though, I get the feeling that we've put the cart before the horse. They hire a pastor, which makes a certain amount of money necessary for his salary; then they go out and buy a building, which makes another sum of money necessary in order to buy it; and so on through all the rest of the expenses. Then they go to the church members and say "Now you have to come up with this much money in order that the work of God can go on." Well, under those circumstances I agree: a tithe is the *only* way they are going to pay for all of that.

What I *don't* agree with is the necessity of the expenses. You don't need an expensive building to be a church; you don't need to hire a pastor at modern American wages to be a church. A true church is never *more* than the New Testament says it is: a body of believers, each with their own gifts, under the shepherding care of elders and deacons, coming together (it can be out in the

fields like so many churches have had to do in history) to encourage each other, to do their duty toward each other, and to worship the Lord. Anything more than that is purely cultural and something we can do without if need be.

So my point is this: church leaders are allowed to ask their members to support the church only in matters that make them a church, as the New Testament defines “church;” they cannot *expect* the members to support a church with twentieth century expenses. They can ask, but they can’t demand it (which is the purpose of the Law). And a church member is doing his duty to God and his people when he gives money for what the New Testament says he *must*, not necessarily everything that goes on in a church “program.” If everyone there wants padded seats, that’s one thing; but to expect Christians to tithe because it’s their duty *before God* and then use the money to pad the seats, is being dishonest stewards of the Lord’s money.

- ***They need some way to enforce giving.*** The Law is a wonderful device to make people feel guilty and get them to do what you want them to do. In fact, that’s the precise purpose of the Law: to convict of sin. When people hear the Law, they realize that they have broken it, and they will often do something to make up for it – especially if you are there ready to suggest the kind of penance they can do. When a preacher declares that “You have robbed God!” that will almost always bring the people to their knees in troubled spirit; when he offers them a way out with “bring your whole tithe into the storehouse” then they will immediately dig into their pockets. That makes them feel better.

Because the modern church has such pressing and continuous financial needs, church leaders are concerned that the money *keeps on coming in*. If contributions drop then they get alarmed, and rightly so; if there isn’t enough money then their church isn’t going to work. The modern church is run much like a business: there are set expenses, and there has to be a certain level of cash flow if they are going to keep the doors open. I’m sorry if this sounds crass, but denominational headquarters will often close up new churches because they didn’t achieve a predetermined income after the first or second year; it often has nothing to do with the quality of spiritual work going on there.

In light of this reality of the modern world, the tithe is a handy way of holding the members feet to the fire. Look here, they say, you see the expenses that are involved in running the Lord’s work. If you don’t do your fair share then it will fail – you don’t want *that* on your conscience, do you? If you pay your tithe then you will fulfill your obligation to the Lord’s work.

Well, stating the problem like this shows up its weaknesses. First of all, a church is not judged by its income. A church can be a vital church even if it fails miserably in its finances. An abundance of money is not a good indicator

of spirituality. Second, we've already seen that many of the expenses of today's churches aren't things that the Bible demands a church to incur in the Lord's Name, and may be unfair burdens on church members. We just may have to learn to tighten our belts: if there isn't money enough to do what we want, and if we can't find anything in the Bible that supports what we want money for, then we will have to drop the idea. That's far better than doing it anyway and demanding in the Lord's Name that members pick up the tab!

- ***They fail to see the tithe as part of the Law.*** I'm convinced that many church leaders are not guilty of maliciously burdening people's hearts with the Mosaic Law. They claim to be Gospel preachers and I believe them. The problem is that they haven't studied the tithe Law very much, and they aren't fully aware of all the Biblical requirements involved in tithing. That's why we've taken so much time in this study to explore the Law. Which leads to the next point.

- ***They lack faith.*** Because the needs are so great, and they don't appreciate the fact that tithing is the Mosaic Law in all of its Old Testament severity and powerlessness to save, and they think that the church won't survive unless something like tithing is imposed on the members, the church leaders turn to tithing. You see? It's a panic solution instead of a solution of faith. Instead of doing it God's way (which we'll look at in a minute) they turn to the security and outward comfort of the Law.

The Lord's solution for the survival of the Church is *not* the Law, I can assure you. Israel failed to keep the Law, and Christ didn't come to try that method again on the Church. This time he is using the Spirit to put the rewards and results of his righteousness in our hearts. Instead of following the Law, we follow Christ; instead of our own works of obedience, it's the Spirit's work in us that saves us; instead of obedience to the Law, it's now faith in Christ.

Though every good Christian agrees with that, it's difficult to live it. In the case of the financial dealings in a church, the apostles have clearly laid out our obligations – but doing it their way doesn't sound at all businesslike! How can a church survive if it does it *exactly* like the New Testament describes? How can we be certain that the Spirit will guide the affairs of the church to success using *his* methods? The Law sounds much more reasonable and workable. So instead of having the faith necessary to trust God to know what he is doing, we back up to the immature measures of the time of the Israelites.

### ***Why tithing won't work***

The tithe will never work. For one thing, it's not God's way of doing things – not in the Church at any rate. You will find as you study the Scriptures that God has certain *ways* of

doing things; sometimes he changes methods depending on who he's working with, but his ways always work and are calculated to bring about his desired purposes. One of the most pointed Scriptures in the Bible refers to people not knowing how God does things, and what that will mean in their relationship to him:

That is why I was angry with that generation, and I said, "Their hearts are always going astray, *and they have not known my ways.*" So I declared on oath in my anger, "they shall never enter my rest." (Hebrews 3:10-11)

Obviously it's very important to find out *how* God wants to do things; we can't be sloppy about work in the church and expect him to bless our actions that he didn't require of us.

Another reason that tithing won't work is because not everyone in the church is going to tithe anyway. The leaders can put on the pressure and plead and make people feel guilty all they want and still only get some of the members to go along with tithing. What about those who won't? How do you explain their behavior to the rest of the church? If you're not really the legalistic type, you're going to have a problem keeping the pressure up on the tithers while, at the same time, admitting that the non-tithers aren't obligated to keep the Law. On the other hand, if you are partial to the Law then you are going to be in the unenviable position of siding with the Law against your Christian brothers. We see an example of that in Galatians when Peter, siding with the Law group of believers, separated himself from the Gentiles who weren't following the Law. Paul blasted him for an attitude like that. (Galatians 2: 16)

There are several other important reasons why tithing just won't work in the Church:

- ***It doesn't match the New Testament situation.*** The very nature of the old Israelite situation doesn't match the situation that we find ourselves in now. The Temple, with all its sacrifices and ceremonies, was a shadow of the reality to come in Christ and the Church. As Hebrews teaches us, the Israelites had to offer their sacrifices over and over again because the blood of bulls and goats simply can't take away one's sin. (Hebrews 9:9) The tithe Law was closely bound up with this sacrificial system – a system that God set aside when the real solution appeared in Christ.

The people went seven times a year to the Temple at Jerusalem for special feasts and holy days, and sometimes those occasions extended over the entire week. Those sacrifices were important, and it was important that the people come to the Temple for the ceremony – they weren't allowed to stay home. They had to eat something while they were there, of course, which is where the tithe came into the picture. It all boils down to this: tithing only makes sense in *that* situation, when the Jews came to Jerusalem to offer their sacrifices.

Now in our day we also have a Temple, but it's in Heaven. (Hebrews 9:11) One sacrifice has been offered there, and no more will be offered there again. Anything from earth that we might want to bring to that Temple is pretty useless in Heaven, since the Father is only pleased with the sacrifice of Christ and what he provides for us. So tithing doesn't fit anywhere in this picture for us Christians. It's a physical shadow that just won't carry over into our modern circumstances.

- *It's not the Spirit's way.* A door is a good picture of how to enter the Kingdom of God. If you want to go through the doorway, you have to turn the knob first. If the Jews wanted to enter into the Kingdom of God then the "knob" they had to turn was obedience to the Law. We Christians also want to get into the Kingdom of God, but our "knob" is faith in Christ. The goal is the same, but the means to the end is entirely different. (We could get into a discussion of the Old Testament saints who had a saving faith, and who were included in the Church of God because of their faith in Christ – what the Spirit enabled them to see of him; but that, after all, as Paul tells us in Romans and elsewhere, was the real spiritual goal of the physical symbolisms of their day. It doesn't lessen the sharp terrors of the legal system; the Jews were *required* to follow the Law to the letter, even if the Lord accepted some of them on the basis of faith in the Messiah.)

Paul talks about the difference between obedience to Law and living by faith. "But if you are led by the Spirit, you are not under Law." (Galatians 5:18) If you have to be told to do something before you'll do anything, then we'll have to write up hundreds or thousands of laws for you because there are a lot of things that you must do to be acceptable to God and man. Then you must be sure that you understand all those laws – all the possible applications that you may be expected to use. And you'll have to continually check your performance to see if you are actually doing what the Law requires of you; you mustn't leave anything undone. You see? Living by the Law is an overwhelming task that no living human has ever achieved – except for Christ.

But if you live by the Spirit, all you have to do is follow him wherever he leads. Christ has already made you acceptable to God and man, and now all that remains is for you to go where the Spirit leads, and do what the Spirit tells you to do, as he works the righteousness of Christ out in your life. So, much of the Law is already behind you – Christ took care of it for you. And what is left of the Law will be perfectly satisfied with your behavior because the Spirit prompts and strengthens you to do and say the right thing – again, something that you can't take any credit for.

All that is to say that the Law of tithing has been and will be taken care of – but *not* by you. Your duty is to keep your eyes on Christ, and listen to his

Spirit as he leads you; you are *not* to focus on the Law, which you can't satisfy anyway.

- ***Christ won't be behind it.*** The Lord Jesus was a very particular man. What he was in favor of, he really liked; but what he didn't like, you weren't going to change his mind about it.

For one thing, if you really think that you need to keep the Law, then *he* thinks that you need to keep it to the letter. "Anyone who breaks one of the least of these commandments ... " (Matthew 5:19) "Unless your righteousness surpasses that of the Pharisees ... " (Matthew 5:20) "You should have practiced the latter without leaving the former undone." (Luke 11:42) "You still lack one thing." (Luke 18:22). If you're aiming for the Law then you'd better aim high, if you hope to get Christ's approval. He knows what it takes to satisfy the Law to its fullest extent.

Second, he specifically told us that he himself has taken on the job of fulfilling the requirements of the Law. "Do not think that I have come to abolish the Law or the Prophets; I have not come to abolish them but to fulfill them." (Matthew 5:17) Now if he has taken care of the Law, what are we doing going back to it? Isn't that what Paul warned against in Galatians? And Hebrews 6 and 10 puts turning away from Christ for *whatever reason* (including returning to the Law) on the level of an insult.

Third, tithing (or *anything* in the Law) isn't the tool that Christ has chosen to build his Church. In the old days, Moses (and the Law which he brought to Israel) was the overseer of the people of God, and his ways (i.e., the Law) was the rule by which the house of God operated. But now one greater than Moses is here. "Jesus has been found worthy of greater honor than Moses, just as the builder of a house has greater honor than the house itself." (Hebrews 3:3) And when he came to take over his house, he brought his own collection of tools to build it up – not the same set that Moses used. Tithing addresses the physical needs of the Temple, but the Church has something much greater at stake than that – so it needs a special set of tools and materials for its construction.

- ***It takes away from Christian responsibility.*** It's a common ailment of human nature that people won't do any more than they have to do. The Law might work as far as it goes, but you never know if people really *want* to do it if they're being told that they *have* to do it. More often than not they will grudgingly obey, and they will quit obeying if the Law is ever relaxed. Also, they feel that they have done their duty if they obeyed the letter of the Law; they don't want to hear about any *further* responsibilities.

Children are often like that. They only do their chores because their parents tell them to, threatening some punishment if they don't and a reward if they do. What they don't understand is that doing the chores makes home life so much better; but then they probably won't see that until they grow up and have their own responsibilities.

Christians are often like that too. For some reason they are happiest when someone hangs the letter of the Law over their heads and either threatens God's displeasure or promises God's approval. They will do no more than what is absolutely required of them. Then they think that they've done their duty and will refuse to go the extra mile that faith calls them to. Jesus gave an excellent example of the two kinds of religious people in the story of the good Samaritan – the legalists who hid behind their duties, and the faithful few who rolled up their sleeves and did what was necessary, not simply what was required by Law.

If a minister or teacher teaches that Christians are duty-bound to pay the tithe in order to please God, because the Word instructs them to do so, what they are really doing is this: they are misleading the people from their real duty before God. They will pay the tithe, as required, thinking that they've done their job, when in reality they haven't even started on the tremendous spiritual job that lies around them. The ultimate effect of Law-preaching is to kill the desire for Gospel duty.

If people would start feeling responsible for one another, instead of hiding behind the minimum requirements that they do for show ("Sorry, I gave at the office!") there wouldn't be any more talk about tithing, because tithing is a poor reflection of the potential for good that exists in the Church. If Christians grew up spiritually, they would see for themselves the problems and solutions around them and start taking some action, instead of primly dropping some money in the plate and turning their backs on the real needs facing them. Responsibility takes over when the Law is powerless to do any more.

- ***We never do what the Law says anyway.*** We referred to this before but it bears repeating. It's not much use to obey the Law unless we intend to do exactly what it says. We've seen that the Law of tithing was very specific: one had to gather together a tenth of one's income, in whatever form, take it to the Temple and store it, and then eat it during the religious feasts in Jerusalem. I personally don't know anybody who does that, though I know of many who insist on "tithing" their income.

If we aren't going to do what the Law says, then our "tithing" isn't going to do any good, least of all satisfy the Law's requirements. We're focusing our attention and energies on something that we were mistaken about, something that won't do anything for us. If a man dug a hole in the ground

only to find that it was the wrong spot to dig in, what has he achieved for all his efforts? If a Christian tithes his income simply because the Law says to, what has he gained spiritually? Has he done anything for Christ's Church? Especially if the Lord wanted him to use that money for other things! And as we will see, the Lord has many things in mind for our money.

### ***What churches ought to do***

After looking at the subject carefully, it appears that tithing is for the Old Testament times and not for the times of the New Testament Church. But we can't stop here, because there may be some who feel that we are throwing out the baby with the bath water. If we aren't going to rely on the Law of tithing to support the physical needs of the Church, then what *are* we going to rely on? There *are* physical needs, and individual Christians are responsible somehow to meet those needs. It's not good enough to give them a law to live by, though, simply because they won't obey the law to God's satisfaction and the Law isn't enough to meet the situation at hand. So how are we going to approach this? Is there really a New Testament solution?

There is, but it's based on faith – a much tougher thing, it seems, for people to live by than the Law. In fact, faith in Christ is something that God has to give us if we are going to do it at all. We often talk about faith, and we hope we have some. But when the difficult situations in life threaten to overwhelm us, we will see if we have faith or not. Faith is for those times when nothing else under the sun is going to get the job done – the Law can't do a satisfactory job, let alone our own futile efforts.

The most important fact that we have to believe is this: Christ is working in his Church. It's too easy to forget about him when we get wrapped up in church leaders and church programs and buildings and money – all the works of men. What really makes a church, however, is the spiritual stonework that the master Builder is putting together. It's a building that "cannot be shaken" (Hebrews 12:27) because he makes it out of redeemed souls who will live forever. It's a home for God (1 Corinthians 3:16), who can't live in a physical temple (2 Chronicles 6:18) but who will live among his people forever. And he connects those stones with bonds that can't break – the fruit of the Spirit – with a skill that defies human understanding. None of us will ever know the full extent of his labors until we get to Heaven and see the work he has done among us.

In one sense his work is highly visible. He told us that "a tree is recognized by its fruit" (Matthew 12:33) – meaning that there are unmistakable signs of his handiwork that we should be able to see. If a person is a new creation then he will live like it; Christ doesn't make him a Christian just so he can continue to look and live like a pagan. And his work in the Church is equally visible. Paul tells us what should be happening in a church if the Spirit is really at work there: all the parts helping and supporting each other, coming together in unity (thus proving that it really is one body), replacing the old sins which hurt each other with new graces which strengthen each other. (1 Corinthians 12, Galatians 5: 26) And when

Christ reigns supreme in a church, molding and making it into his image, the world will be convicted by the sight and perhaps themselves come to the knowledge of God. ( 1 Peter 2:12)

But in another sense the work of Christ in a church isn't a visible thing at all. For the last two thousand years, people have tried to make the Church a matter of buildings and dress and outward ceremonies and all kinds of material things. It isn't. In fact, it's spiritually dangerous to equate the Church with anything that is part of *this* world because the Church is eternal, a work of God that will never die, based on the never-ending life of Christ himself, whereas everything in this world is destined to be destroyed. We can't go back to the situation that the Jews were in: their temple was made out of stone, ours is made out of the "living stones" of God's people; their land of promise was Palestine, ours is Heaven; their sacrifice was bulls and goats, ours is the Son of God. Theirs was a visible reality, ours is an invisible one. (1 Corinthians 15:35-55)

Since this is true, we of the Church will have to approach the matter of money and possessions in a different way than through Old Testament Law. Our situation is different now, especially in these ways:

- ***The Temple is spiritual.*** This is the most important point to get a hold of. In the Old Testament the Temple was a physical building in Jerusalem, to which the Jews came from all around Israel for their seasons of worship and sacrifice. But our Temple is not a physical building, and it isn't located anywhere on earth. The sacrifices there are done – made once by Christ, and nobody needs to make any more.

Everything that happened in the Temple in Jerusalem was a "shadow" – a physical representation of the spiritual reality yet to be revealed. So the Lord never intended the Israelites to get sidetracked on those physical issues; he expected them to have the faith to see through to the Kingdom of God behind it all.

Now, in the Church, we have supposedly dispensed with all those shadows and we don't need crutches for our faith anymore. Although we meet in a building, we know that the physical building is not the Church. We know that Christ's sacrifice has taken care of our sin, and we don't need to take care of it ourselves. We also know that taxation – the tithe and valuation laws – won't help promote our worship in Christ the least bit, though it was critical to the Old Testament Temple economy.

- ***The Spirit moves God's people.*** The Jews were pushed from behind by the Law. The Law pointed out sin, hedged a person around with its protection, and punished law-breakers. But that's not how things are done in our Christian era. We don't (or shouldn't have to!) need pushing to do the will of God; we are "compelled" by the love of God – if you want to call that "pushing." (2

Corinthians 5:14) Instead of a servile fear of punishment, we live by love – toward God and man – and look for ways to serve both. (1 Peter 5:2)

In the days of the Israelites the Lord used the Law to make sure his will got done. How else could he manage such a rebellious lot? They had the same kind of heart that their pagan neighbors had, unfortunately, and the Law served the necessary function of keeping them in control.

But Christians don't live by fear. We know that which the Israelites seemed to be ignorant of: the real purpose of the Law is to describe the perfect man, a person who lives a holy life simply because he wants to. Whatever he does is good. His character is impeccable. He leaves no good thing undone, and he does no bad thing.

If man's heart was unstained and completely free from sin and the desire to sin, then the Law would describe him perfectly. But there was only one perfect man with whom the Law had no argument. Does this mean that the rest of us have no hope? Is the Law always going to be a terror for us? Not with the Spirit in our hearts! He "compels" us, moves us, to "will and to act according to his good purpose." How the Spirit makes us do the perfect will of God and it still be true that we truly *want* to do God's will – in other words, we do it because we want to, and yet the Spirit makes us do it (Philippians 2:13) – is a mystery none of us can solve. But the fact is that a Christian doesn't need the Law to tell him what to do, and he isn't worried by its terrors. He will know what each situation of his life requires, and (if he is following the Spirit) he will do what pleases God his Father.

Does the New Testament discuss the use of money in the Church? Let's look at some passages and then draw some conclusions from them:

- ***The Church in Acts*** – The birth of the Church was a tremendous event, and the kinds of things that happened then were so startlingly different from the previous centuries of Jewish worship and life that it really is a breath of "new life" in the story of the Bible. But for the same reason – its startling reality and vitality – people have often thought that it was never going to happen in history again. They think that it was a unique event; it happened once and will never be repeated. The apostolic" church is a goal that we should try to aim for (and even that is more than some people will admit to nowadays!); but *we* will never reach it, practically speaking.

I disagree. If we have trouble reaching the goal that the first church set for us, it's probably because we want too many of our own goals too and both of them together won't work. I believe that the apostolic church was an *example*, not an unattainable goal, for the rest of the Church.

One thing that they did was to share their possessions. “All the believers were together and had everything in common. Selling their possessions and goods, they gave to anyone as he had need.” (Acts 2:44-45) That idea gives modern Americans the chills. Give up my hard-earned possessions, my comforts, for someone who most likely doesn’t deserve it? We therefore say that, probably, such things happened once in a while, under great need, but surely they weren’t a common occurrence! Not so! Read this:

All the believers were one in heart and mind. No one claimed that any of his possessions was his own, but they shared everything they had ... 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 as he had need. (Acts 4:32, 34-35)

Now just so we don’t miss the point, we ought to make a list of the things that we bring money to church for, in a column on one side of the paper; then, referring to these passages from Acts, list what the early Christians brought money to church for. I think a fair examination will end up with two completely different lists. It seems that we don’t have the same priorities that they had. Oftentimes church members will claim that “I didn’t know that so-and-so needed help!” No wonder – churches aren’t often geared around finding those needs and meeting them as its number one priority.

Can anybody find fault with the early Christians for not “tithing” and giving money for a building and salaries for the hired help? None of them were concerned about tithing; what they were concerned about were these brothers and sisters who were in need. Was their love for each other good enough to satisfy the Law? “Love is the fulfillment of the Law.” (Romans 13:10) In other words, because of *love* (not Law), nobody went without the necessities of life.

- ***Worthy workers*** – Paul tells us that certain people in the church deserve some monetary reward for their time and efforts.

The elders who direct the affairs of the church well are worthy of double honor, 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.” (1 Timothy 5:17-18)

It’s interesting, isn’t it, that he didn’t go to the Levite passages to support his argument! Supporting the workers in the church isn’t a matter of taxation (tithing) or even obligation per se, but a matter of “honor” and what seems right. The reason he puts it like this is because he’s talking to Christians –

hopefully mature Christians – who understand what it means to do what is fair and right of their own accord. (He took the same approach with Philemon.)

Second, notice he says that the “elders” are worthy of honor, including teaching and non-teaching elders. He makes no distinction. It’s our distinction when we limit financial reward to a hired “expert” who comes in from outside to do a job that none of *us* want to do. Most people would shut this argument down right here, arguing that such a thing wouldn’t be feasible for the ordinary church. My response is that people can do whatever they like, but Paul tells us here what is right and “honorable” for a church to do.

Elders, if they are doing their job as the Lord expects of them, take a lot of time and trouble to “feed” the sheep. It involves long hours of agonizing on their knees before God over the people’s spiritual needs, counseling, living exemplary lives, studying the Word and teaching those truths that will benefit the people, and much more. They deserve some sort of recognition for their hard work and spiritual skill, and several passages show us the pressure they are under to build the house of God skillfully – Hebrews 13:17; 1 Peter 5:1-4; James 3:1. Rewarding only the person who was hired for the primary spot in the church’s hierarchy is completely sidestepping this issue of publicly recognizing all who work in the Lord’s vineyard.

- ***Jesus’ comments*** – Jesus made some interesting comments about Christians and their money. Although we can’t really say whether he meant to address the use of church finances, we can nevertheless learn about the individual Christian’s priorities – and from that, what he will end up doing in the church setting.

I tell you, use worldly wealth to gain friends for yourselves, so that when it is gone, you will be welcomed into eternal dwellings. (Luke 16:9)

Isn’t this a puzzling statement? What does he mean to “gain friends” with one’s wealth? I believe that we saw an example of it in Acts 2:42-47. Give it away, he is telling us. Notice he said, “When it is gone ...” Something isn’t gone unless we gave it away to begin with. And the context here is the parable of the shrewd manager who gave away his master’s wealth to people who owed his master something; he touched their needs, in other words. We may not know what this will mean in our own lives, but the principle is unmistakable. It’s also clear that this is not what we usually go to church for.

You still lack one thing. Sell everything you have and give to the poor, and you will have treasure in Heaven. Then come, follow me. (Luke 18:22)

The usual interpretation of this story is that Jesus put his finger on the besetting sin of this rich man: he loved his money too much to give it up. I agree – and he says the same to anybody else who doesn't have it in his heart to “give to the poor” and follow him. Isn't it comfortable to drop a ten-dollar bill in the offering plate without anybody demanding more of us? Even giving a tithe is better than having to find out what the needs are in the congregation and then doing whatever it takes to meet those needs. Every Christian should be sensitive to this; but shouldn't the structure of the church itself help to promote those kinds of activities, instead of putting a plate under everyone's nose and whisking the offering away to promote “God's work” in some general sense that nobody ever sees?

This man may have thought that he satisfied the Law's demands in every other area, but Jesus pointed out that the Law isn't satisfied yet – not by a long shot. It takes more than just obedience to make Jesus pleased with us. Follow the Ten Commandments? Tithe all of your income? You still aren't acceptable. You must do more, much more than the Law requires (which is, after all, only the minimum.) You must love your neighbor in a way that will help him.

- **Partnership** – Paul never begged for money. He learned how to live with plenty and with need, because he depended solely on the Lord to provide for him. That's faith. Ministries that depend solely on pleading for money to finance their operations (even though they “pray” for God's blessing) are sidestepping faith and doing things their own way, a way that seems much more reasonable than God's way.

But since the Spirit moves Christians to do God's will, sometimes a few mature Christians would save up some money and send it along to Paul. The Philippian church was like this. Of course Paul knew who was responsible for this gracious act – he thanked God first – but he also knew that the Philippians had their priorities straight.

I thank my God every time I remember you. In all my prayers for all of you, I always pray with joy because of your partnership in the gospel from the first day until now, being confident of this, that he who began a good work in you will carry it on to completion until the day of Christ Jesus. (Philippians 1:3-6)

It seems that this was a rare grace among churches, even in the days of the “apostolic church.”

In the early days of your acquaintance with the gospel, when I set out from Macedonia, not one church shared with me in the matter of giving and receiving, except you only; for even when I was in

Thessalonica, you sent me aid again and again when I was in need.  
(Philippians 4:15-16)

It takes some maturity to dig deeply into one's pockets and take care of the needs of the Lord's workers. The immature will give what the Law demands and no more, and they won't go out of their way to find out where the Lord wants the money used.

Another principle of faith is this: Paul never asked anybody to help him. "Not that I am looking for a gift, but I am looking for what may be credited to your account." (Philippians 4:17) Now here is faith on two levels: Paul trusted God, not man, to supply his wants. He never backed down from that position of faith. If people didn't send him something to live on then he was "in need," he was "hungry," he was "in want," and yet he was "content" through it all. (Philippians 4:11-12) Most preachers that I know would find other work if they lost their sizable modern incomes and all the benefits.

The second level is the faith of the Philippians themselves. Paul says that he is looking for something to "credit to their account." Does that remind you of anything?

And he credited it to him as righteousness. (Genesis 15:6)

What is "it"? Faith! The faith of the Philippians, their willingness to take God's work seriously and do whatever necessary to further its advance, led them to Paul and his needs. Now this sounds like a simple thing to do, but evidently it was something that most churches in Paul's day just couldn't see. Only the Philippians had the faith to do God's will with their money, even though Paul's needs were obvious to many other churches.

- ***Immature Corinthians*** – One of the responsibilities of Christians is to support those who labor for the Gospel. Now the only names given to these laborers in the Bible are two: "elders" ( I Timothy 5:17), and "those who preach the gospel." (1 Corinthians 9:14) If you study these two passages you will find that it wasn't the *office* that was paid, but the *function* – what that means in our day is that the person who preaches and teaches the Gospel in the church, taking time out from a busy schedule in order to do so, or even devoting his full time to the effort, deserves some financial reward. This is what he does among us, so we will reward him for it.

Don't misunderstand me – the office is important too. A man is called an "elder" because the church recognizes the Spirit's anointing of authority and gifts upon him. That's why they consent to his ministry. But my point is this: it was *what he was doing*, not his position in the church, that deserved reward. Our situation is considerably different, however; we hire someone to fill an

office and then expect him to produce. We pay him *to work*, instead of paying him *because* he works. It looks like a fine distinction but actually it makes a great deal of difference in how things get done in the church.

The Corinthians never got the point. Evidently they did only what they were required to do (if that) and they never felt the responsibility to do what they ought to have done. Paul spent a long period of time working with them, bringing them to faith and life, and never asked for the smallest amount of money from them – even though he had the right to ask them! (1 Corinthians 9:18) Now if they would have hired Paul to be their personal “minister” I’m sure they would have agreed on a salary and given him a paycheck every Sunday for his “services”. That’s immaturity. But since he did it on his own, not making it into a professional “job” but a labor of love that the Lord constrained him to do, he didn’t even get so much as a “Thank you.” They probably would have paid the office, but it never occurred to them to pay for the labor (especially in light of the fact that he already had a means of supporting himself). He was just another traveling teacher, like many others in those days, and there didn’t seem to be any reason to pay him for his labors among them – any more than we would pay an energetic Christian who moves into our community and helps out with the work in a local church.

- ***A brother in need*** – Probably the most pointed remarks about how Christians should be using their wealth in the church is found in the book of James. In the first place, he sets the stage by describing the true conditions of the poor and the rich in the church. The brother in humble circumstances ought to take pride in his high position. But the one who is rich should take pride in his low position, because he will pass away like a wild flower. (James 1:9-10)

Now that isn’t poetry; he meant every word. For two chapters he discusses why God is so much more pleased with the poorer saints than he is with the rich ones.

Then he gets down to the nitty-gritty:

What good is it, my brothers, if a man claims to have faith but has no deeds? Can such faith save him? Suppose a brother or sister is without clothes and daily food. If one of you says to him, “Go, I wish you well; keep warm and well fed,” but does nothing about his physical needs, what good is it? In the same way, faith by itself, if it is not accompanied by action, is dead. (James 2:14-17)

This is the kind of thing that motivated the early church to sell their possessions and share their wealth with each other. There will always be those in need in the family of God. You will see them in your church too, if the

ministry is holding out the Word of Life to “whosoever will come.” The top priority in every church should be this principle:

Religion that God our Father accepts as pure and faultless is this: to look after orphans and widows in their distress and to keep oneself from being polluted by the world. (James 1:27)

The Lord wants to see good doctrine in your church, and a faithful ministry, and praying saints, and regular attendance at the services, and so on. But – as this verse plainly says – he wants to see above all else the saints using money on *his* special projects instead of lining their own nests. Do the rest, he says, but if you don’t do *this* then all your other religion isn’t worth a thing.

## **Conclusion**

Now the purpose of all of this isn’t to tear every church down and rebuild it from scratch. Much of what goes on in many evangelical churches will fit into the picture here, in some way, without calling the lie to everything. What I am after is a mature consideration of one’s responsibilities to God and man instead of a slavish adherence to Law. The New Testament describes situations where Christians successfully and unsuccessfully struggled to take their new-found responsibilities in Christ seriously. It was a break from the Law, leaving the old system where one only had to pay one’s taxes to get God off their back; it was a new world where Christians found themselves responsible to help cure the ills of mankind. The Law wasn’t enough to meet the situation.

We haven’t discussed many important issues – the purposes and methods that God has for the Church. But we had to look a little at the financial matters of the Church in order to show how the Law of taxation – tithing – is totally inappropriate for the situation of the Church. And we had to discuss some of the purposes and methods of the ministry of Christianity because many churches aren’t exactly in line with the New Testament example; they don’t seem to be interested in doing what the apostles were interested in doing. If we can get it straight what we are supposed to be doing, then we won’t be misled about matters of the Law.

If we take these New Testament ideas seriously, what will we do in tough situations? For example, if we pinpoint a particular need in the work of the church but the Christians don’t rise to the occasion and pay for it, what are we to do? Go back to preaching on the duty of tithing? There are two suggestions for a situation like this:

**First**, it may not be something that the Lord wants done. We hate to admit things like this, especially when they are our own pet projects. We tend to justify what we want by attaching God’s Name to it and finding Scripture to prove its necessity. But often the Spirit will overrule (not always – many times people *do* get their money for their pet projects, but it wasn’t any of God’s

doing; so they will eventually fail) and through the indifference of the people of God put a stop to the project. A wise leader will be able to discern the Spirit's leading and drop the whole thing.

**Second**, you may be working with immature Christians who don't understand their responsibility before God. This is often true as well. But you have no other options except to remind them from Scripture of their obligations to the Lord's work and then pray for God to do his will in the situation. It's your duty to remind the people of their responsibility; but it isn't your place to beat them over the head for it. They belong to Christ, not you, and *he* is the Lord of his Church – he will lead it as he pleases. You may be upset about how someone else's wife acts in public but it's not *your* place to set her straight; in the same way, the people of God belong to Christ and he reserves the right to discipline his people. Your job is to be the messenger, not the husband himself.

In case these options look unreasonable, like they will never be practical, and if we follow such advice then the church will fail, let me remind you that this is the way Paul handled all his situations that concerned money and churches. We would do well to take his example and trust God to work everything out according to his will. Our ways will never work in the end, no matter how sensible they sound; God's ways always work out in the end, no matter how unreasonable they sound.