

TITHING

EXCERPTS FROM "BEGIN," PASTOR MARCUS MECUM'S LETTER TO THE 7 HILLS CHURCH CONGREGATION IN FLORENCE, KENTUCKY

WHAT ARE YOUR THOUGHTS ON TITHING AND FINANCIAL GIVING?

Believe it or not, the Bible has an amazing amount to say about financial stewardship; there are over 2,350 verses on finances alone! Clearly, God wants us to have a plan for financial stewardship and, according to many people, tithing is one of several practices that the Bible wants us to use.

Today there are many different teachings on this issue. So, not surprisingly, many people come to me with rather complicated questions on this issue. In this writing I hope to settle a few questions on tithing.

Obviously, any discussion on finances can be a sensitive topic. Over the years I've learned there are two topics that most people do NOT want anyone to advise them on: (1) How to parent their kids (2) How to manage their money. At the same time, the Bible has some pretty amazing promises for those who put God first with their finances (see Proverbs 3:9-10 as an example). What kind of pastor would I be if I ignored such amazing opportunities to store up treasure in Heaven? Of course, I've read a good number of arguments both for and against tithing. Although there are a few good articles "against tithing," most of them come from people who have been treated poorly by churches, people that came from churches where there was gross mismanagement, or endless fundraisers. Their frustration ends up mani-

festing itself in a theological debate. I can relate to these people. As a pastor, I know a lot of pastors who are horrible financial managers. Although I empathize, I don't think bad theology towards financial stewardship is a smart response either. No matter what your experiences, I simply ask that as you read the following letter you open your heart towards the Lord.

WHAT IS TITHING?

Tithing is the practice of giving "10 percent of your increase" as an offering to the Lord. Thus, if you were a rancher and you grew 100 cattle, you would give 10 of them to the Lord. The idea is when you give God 10 percent, He'll supernaturally bless you; and you'll be able to do more with your 90 percent than you ever would with all 100 percent of your income.

Tithing is a pledge of trust. One of my pastor friends says: "Tithing is merely a way of saying to God: I want you to be my business partner." For example, God says in Malachi 3:10 "Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the Lord Almighty, 'and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it. I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit,' says the Lord Almighty. "Then all the nations will call you blessed..." In

other words, God will give us divine opportunities and provision that would not otherwise be humanly possible.

WHAT IS THE HISTORY OF THE TITHE?

Although tithing (aka "first fruits") can be traced back to the Garden of Eden, the practice of tithing was popularized during the time of Moses. In the Old Testament, the Levites were essentially a group of people from the tribe of Levi who were devoted to work in the sanctuary. Being that this was the tribe from which Moses and Aaron came, the Levites were a logical group devoted to carrying out the systems of worship for the rest of Israel. Because of this task, the law forbade them from doing normal agricultural activity (which was the typical way of making a living). In the Promised Land, they were designated to go to certain cities. The idea was that the Levites would continue to keep alive the awareness of God, His laws, and the services demanded from the Covenant. Originally, the tithe was a mechanism to keep a group of people in "full-time ministry" (Numbers 18:21-32).

But in Deuteronomy 14:22, Moses seemed to add a new feature to the legislation of the tithe. Many scholars believe that this was an additional 10 percent (i.e., 10 percent of the remaining 90 percent, aka approximately 20 percent). Either way, the "ministry budget" for Israel's spiritual life was increasing in a specific way. Moses commanded that they take the fruit of their increase (which in that day was agricultural) and take it to the central sanctuary for a common meal (in which they would acknowledge their complete and total dependence on God for their wealth). The rest would be given to the Levites there. This was a reverent worship experience as well as a fundraiser for the Levites.

Another stipulation was given in Deuteronomy 14:28-29. In the third year, the second tithe (10 percent of the 90 percent) was to be given for the purpose of helping the poor. There-

fore, tithes were applied to numerous things. The tithe went towards the local Levites and the storehouses that were local. In the third year a potential secondary tithe (in addition to the tithe) would go to the national center of their worship as well as to the less fortunate. But the point of the tithe was three-fold (Deuteronomy 14:22, 28-29):

1. To keep reverence and faith in the hearts of the people towards God—the provider of our wealth.
2. To empower the Levites to continue their fulltime devotion towards keeping worship alive within their communities.
3. To provide a budget from which the Levites could help people.

With these three purposes in mind, it begs the question: Why would people resist the tithe now? After all, it makes sense that we would want to continue “keeping worship alive” to “create common budgets/storehouses” from which we can reach out to the hurting. And certainly, it makes sense to continue enabling some people to serve these purposes in a full-time capacity.

IS TITHING A NEW TESTAMENT PRINCIPLE?

Before sharing what I think about all of this, allow me to give you a few facts about tithing that most scholars agree upon.

First of all, it’s important to note that tithing pre-existed the Mosaic Law (the law that was “fulfilled” with the death of Christ). Most arguments against the tithe usually appeal to convoluted arguments about Christ fulfilling the Ceremonial Law.

Of course, there is a certain truth to such a line of reasoning (after all, we don’t continue to do animal sacrifices either), but many systematic theologians feel this is a poor argument because tithing pre-dated the Mosaic Law. For example, Abraham tithed 430 years before the Mosaic Law was even

instituted (Genesis 14). Even if certain tithing practices ceased, the concept of “first-fruits” is still found all throughout the Old and New Testaments.

Secondly, Jesus did advocate tithing in Matthew 23:23. In this context, Jesus is rebuking the Pharisees for their hypocritical teachings on tithing. So he says: “You should practice the former [tithing] without neglecting the latter [justice].” Many scholars take this to be a clear affirmation of tithing, so long as it is stewarded in a holy and just manner. Even more, the context of Christ’s sermon in Matthew 6 was clearly a “first-fruits” teaching. (For the curious, Read Proverbs 3:9-10, then read Matthew 6:19-33.) Jesus was basically “re-preaching” a classic tithing text. And His listeners would have unmistakably connected Christ’s message with its Old Testament counterpart.

But for me, the most convincing evidence comes from the historical writings of the early church fathers. The Apostles obviously disciplined many people before they died. And thankfully, many of these disciples wrote about what they learned. Thus, some of the best commentaries on scripture can be found in the writings of the people who were virtual contemporaries of the Apostles themselves. Of course, their writings are not scripture; but, these people give us some profound context to what the Apostles actually taught.

For example, Irenaeus was a disciple of the Apostle John and Polycarp. He wrote that “systems of giving like tithing never ceased to be taught” ...but that the focus was not on “what’s the minimum amount the Bible commands us to give.” Rather, he writes: “Instead of being taught the tithe, we were taught to give all our possessions...” (See Acts 2:44-45; 4:32-36). Other historical writings show that the Apostles taught tithing as a “starting

point” for those whose faith was too weak to give more than 10 percent.

Finally, imagine if someone walked up to you and said, “Man, I wish my neighbor was dead!” And you said: “Well, can I help you kill him?” A bit surprised, they respond: “Aren’t you a passionate Christian?” And you say, “Yea, but I’m a New Testament Christian! I’m not ‘under the law’ anymore. I can steal, kill and commit adultery now!” You see, just because something was taught in the Old Testament doesn’t mean it’s not applicable in the New. Not all of the Mosaic Covenant was “nullified,” only the ceremonial parts of it.

Basically 3 aspects of the Mosaic Law exist: The Moral Law (good things to do all the time); Ceremonial Law (symbolic things, like animal sacrifice which applied until Christ came); and Civil Political parts of the Law (which existed as long as Israel was both a church and nation state). Only the latter two were technically “nullified.” And, in light of the above evidence, I think it takes quite a bit of ignorance to simply denounce the doctrine of first fruits with a simplistic “New Covenant” argument.

But, it still begs the question: What do I think about all of this?

In light of the evidence, it’s pretty hard to argue that tithing “has no place” in the New Testament. After all, there’s a lot of historical evidence that shows first century New Testament churches continuing to teach tithing as a starting point for giving. The Bible couldn’t be more clear that we are to “Honor the LORD with your wealth, with the first-fruits of all your crops; then your barns will be filled to overflowing, and your vats will brim over with new wine” (Proverbs 3:9-10). In other words, God wants to be first in every area.

And Jesus repeated this theme during His famous financial message in Matthew 6: Jesus taught we cannot serve both God and money. Thus, He finally

says: “Seek first the kingdom of God and his righteousness, and all these things will be added unto you” (Matthew 6:33). God wants to be first in every area of our lives. Our time, our money, and our resources are technically His. “First fruits” is merely an expression that means: “God reserves for Himself a portion of everything we have.”

For example, the birthday boy gets the first piece of cake (first fruits). He’s the first to eat it. AND, he usually gets the “best piece” (usually the one with all the frosting on it). In the same way, God demands that we give Him a “first fruits” of everything we possess.

In fact, this theme of “first fruits” runs through the whole Bible. In the Garden of Eden, God gave Adam and Eve the ability to eat from any tree. Yet, He kept a particular tree for His own. God wanted to produce fruit through our cultivation that He claims as His own (first fruits).

Again this theme shows up in Cain and Abel. In some ways, even the Sabbath day is a first-fruits idea (as the Sabbath was the first day of the week). God wanted the first part of every week to be devoted toward Himself. The big idea is this: Tithing is nothing more than an application of the “first fruits” principle. And this principle really asks: “Is God first in our finances?” And when we ask this question, it forces us to go far beyond the grotesquely simple question: “Is God calling me to give 10 percent or not?” After all, when each of us asks the Holy Spirit: “What percentage of my income would be putting You first?” He may give us an answer that is more than 10 percent.

For example, I believe that God has always called my wife and [me] to give far more than just the tithe. Here’s why: Almost every American is within the top 5 percent of the world’s wealthiest people. In fact, if you make more than \$40,000 a year, then you are in the top 1.72 percent of the world’s wealthiest people. American Christians pos-

sess around 53 percent of the Global church’s wealth, making us some of the wealthiest Christians who have ever walked the planet in all of church history. So what kind of Christian would I be if I whined about giving away 10 percent?

Keeping this in mind, realize that currently only 10 percent of Christians in the United States even give 10 percent of their income away! Ironically, if 25 percent of American Evangelical Christians merely tithed, we could send hundreds of thousands of full-time missionaries into the world. Americans annually spend more money on pornography than it would cost us to eliminate the worst of global poverty (around \$13 billion). You see, I believe that every Christian needs to ask a more fundamental question. “What is God calling me to give?”

God has at certain times called my wife and [me] to give more than 20 percent of our income away. To merely tithe would have been disobedience for us. And are we blessed? Absolutely! God has been faithful to His Word: “A generous man prospers” (Proverbs 11:25). Or as Jesus said “Give and it will be given unto you.” And our friends can testify to God’s hand on our lives because of our generosity. I believe debating over the “correct percentage” causes us to miss the greater point of scripture. No matter where you stand on this, the real question is simple: Do we trust God more than our money? Do we believe that when we put His kingdom first that God will supernaturally stretch the remainder of our finances? If not, I believe we are not only robbing ourselves, but we’re robbing God.

DEBT AND THE TITHE

I realize that most people have too much debt to simply start giving away 10 percent. So, I always tell people: Start wherever you can and work your way up. When you’re giving to God, the Bible promises that “he will

increase your store of seed” (2 Corinthians 9:8-11)!

It’s actually quite amazing to watch God supernaturally provide for you as you put Him first. In fact, think about how many opportunities in life come down to random chance? You happened to be born in the U.S. (the wealthiest nation on earth). You didn’t choose that. You just happened to get lucky. Any business person would concur that most business deals come down to luck: (i.e., you happened to talk to the right person, who led you to the next right person, who networked you with your biggest client). Sure, you may have worked hard. But there are a lot of people who work hard. There are a lot of people with brilliant ideas and amazing resources who can’t seem to prosper them. After all, you can’t control the market. You can’t control the economy.

You see, the more you think about it; despite the things we CAN control in our finances, there are ten times as many things we DON’T control. So let’s face it, we need God on our side! And that’s what tithing can be. It’s God’s way of saying: “Make me your business partner!”

But this may require some of you to give some serious thought to how you live. Do you really need a new car or a bigger house? Ironically, the moment you decide to honor God with simplicity, He will supernaturally bless you with an amazing deal. Why? Because he knows that you are not addicted to money. He knows that you will not start seeking the “gift” more than “the Giver.” As Paul put it to Timothy (1 Timothy 6:6), “Godliness with contentment is great gain!”

A great place to start is by developing a good budget. Take a financial class. Build up your savings account. I tell people: Live on 80 percent, give 10 percent to yourself (in savings), and give 10 percent to God (your business partner). If 10 percent is too much (due to overwhelming debt), you need

to consider getting some serious help. I'd rather liquidate my assets and drive an ugly clunker than be too strapped to be generous towards God. After all, even if you didn't believe in tithing, you still should have at least 10 percent margin built in to your budget for crisis and car repairs. So, if you have any credit card debt, or have a hard time living on 80 percent, get some help. And when you prove to God you are a good steward, His Word promises that He will entrust you with more (Matthew 25).

CAN YOU TITHE YOUR TIME?

Technically, you can tithe just about anything. But some people get the idea that they can simply "pick and choose" what they want to tithe. However, this logic doesn't necessarily line up with Scripture. After all, the whole idea of first fruits is that God wants to be first in "all of our increase." God wants to be first in BOTH of these areas; not merely one.

Of course, no one but God (and a few Pharisees) are going to enforce you to tithe on every area. But, we can't simply pick and choose our "least costly" commodity and think God is going to feel special. God constantly promises rewards for putting Him first. So, why would we want to "compartmentalize" His blessings to one area of our lives?

In the Old Testament, a wealthy man once gave King David a large monetary amount so that David could sacrifice to the Lord. David responded: "I will not sacrifice to the Lord my God burnt offerings that cost me nothing!" Not only would that rob God of a true sacrifice; but, it would also rob David of the joy and blessing of sacrificial giving.

Of course, there are always exceptions. Many people who've lost their jobs will come in and work at the church. God honors this. And, as always, give God what you can and He will honor it. But remember, sacrifice always requires an uncomfortable amount of faith. So, let's make sure that we're not subconscious-

ly cheating both God and ourselves out of a faith moment. God is always testing us for promotion.

CAN YOU TITHE TO RANDOM PEOPLE?

In scripture, people generally tithed to their "local storehouses"—i.e., the places [that] provide you with the most spiritual services. Exodus 23:19 says "The first of the first fruits of your land you shall bring into the house of the LORD your God." Many scholars say you should tithe to the storehouse that is most likely to "pray for you, fellowship with you, bail you out, and/or support you in crisis."

Even more, we all have expectations for our local churches; yet, ironically, many people expect these churches to do everything without any financial resources (i.e., it costs money to meet your needs). Malachi 3 teaches that we rob God when we draw from "storehouses" that we don't sow into. Also, church budgeting (or budgeting for any non-profit organization) is incredibly hard when Christians adopt this random approach to tithing. Ultimately, it causes organizations to take larger risks on staff and buildings (which is, ironically, what causes many people to not want to tithe to churches in the first place). You see, inconsistent givers contribute to the problem of risky church budgeting... which contributes to the problem of pulpit manipulation... which contributes to the problem of stingy and inconsistent givers.

You see: It's a cyclical problem. And the devil loves every minute of it.

Wherever you stand on this issue, don't allow some bad experiences or your own materialistic sin nature to rob you of your treasures in Heaven. Remember, even basic ministries cost a lot of money to provide. People pretend that facilities, cleaning, and electric bills pay for themselves. People want their churches to have small groups, pre-marital counseling, kids' programs, etc. But many people like to think that these programs should be entirely

cost-free. Believe it or not, on average, most growing churches spend around \$20 a week on every person who attends services (around \$1,000 a year for every member of your family [who] consistently attends)—whether you give financially or not. Church really is expensive and costly.

Certainly, I could become a cynical idealist and believe that churches should operate for free. But, in my experience, most American churches who spend less than this either aren't growing... OR, they lack a large number of the basic ministries that make holistic discipleship effective. So, if you regularly attend a church yet contribute nothing, that's OK for a season (after all, we've all gone through tough times before) but, if you regularly do this, you're actually taking from God's bride. That's why God was upset at the people in Malachi Chapter 3: God says: "But you [the people] ask 'How do we rob [you Lord]?' 'In tithes and offerings' You are under a curse... because you are robbing me" (Malachi 3:8-9). God takes it personal when we take but never contribute.

I am simply saying:

1. If you draw from a local church, then that is where you should be tithing.
2. If you don't agree with that church or its budget, then change churches instead of haphazardly throwing your tithe at random charities (and then taking). After all, your lack of contributions could be the very reason why your church hasn't "self-corrected" the behavior that made you upset in the first place. A person once told me, "I'm not giving money to that church because they don't value outreach enough." Later that day, I heard their pastor tell me: "I wish we could do more outreach; but, we don't have enough income." Talk about a sad and ironic situation. The devil LOVES this.

And lastly, don't buy into the idealistic notion that churches should be able

to operate for free. The Apostle Paul couldn't even do it (2 Corinthians 9). Clearly, it costs money to reach people. Even more: When faithful people unite their giving around people who are uniquely gifted at stewarding it, we can reach people on an accelerated level. So think wisely about these things before you adopt a haphazard pattern of tithes and offerings.

DO I TITHE OFF OF THE GROSS OR THE NET INCOME OF MY SALARY?

Your "gross income" usually refers to your "pre-tax" income (i.e., ALL of it) while, your "net" is what you actually take home. Most people say that tithing should be based on your "gross income" because all of it is technically your "increase;" however, once again, I don't think we need to obsess over the exact percentage because, the bigger question is this: "Is God truly first in my finances?" and "What kind of person would God bless more? ...the person who nitpicks over percentages, or the person who's generous towards God?" You see, my goal in giving is not to "Define the fence-line, the minimum effort... so that God won't strike me with lightning." Rather, my goal is to find the fence and then completely jump over it into generosity.

Besides, giving is fun! The Bible says in Matthew 19:29 that even "little" generous acts, (like offering someone water in Christ's name) elicits a 100-fold return! That's a ridiculous return on our investment! So, why would we be stingy? There have been years of my life where I gave away so much money, I almost thought I was crazy; yet, my life is filled with blessings. And I have never been in want. You see, God is true to his Word: If we honor Him with our wealth, He blesses us (Proverbs 3:9-10).

Think about it: It was Cornelius' generosity towards the poor in the book of Acts that caused God to send him an angel (Acts 10:4). God is looking out for men and women of faith. As Americans, we should set an example

of generous, content, and frugal living. After all, we will celebrate these decisions for the rest of eternity! So, let the party start here and now!