

|| BIBLICAL PRINCIPLES ON TITHING

1. Introduction:

- Purpose: to provide an overview on Biblical principles of tithing; this is not a comprehensive review on financial stewardship or financing the Local church.
- Tithing is a biblical function of the faithful believer that has spanned from before the law, through the law, and after the law.
- The Bible mandates tithing for all believers; this truth is rejected by many (including Baptists)
- Believers need to understand what the Bible teaches regarding tithing so they can:
 - Walk in obedience to scripture regarding tithing, which is the beginning of biblical financial stewardship
 - See the Lord's blessing as they live by faith (Rom. 1:17, Mal.3:8-10)
- Tithing is the first step in Biblical financial stewardship – other areas of finance cannot proceed until the tithe is given in faith
- Tithe = means a tenth of the Gross wages; that is ten percent of the whole.

2. Principles on Tithing

Tithing has been taught and expected of the believer throughout scripture and dispensations.

- Genesis 14:20, Hebrews 7:4 – Abraham gave a tithe to Melchizedek
- Genesis 28:22 – Jacob gave a tenth to the Lord
- Leviticus 27:30-34 – Tithing is made a part of the law for the Israelites
- Numbers 18:21, 26 – Israel's tithe supported the Levites. The income the Levites received, they had to tithe on.
- II Chronicles 31:4-5 – Hezekiah instructed the Israelites to begin tithing again after years of apostasy
- Proverbs 3:9-10 – Solomon instructs on giving the Lord the first fruits of that which he has given you
- Malachi 3:8-10 – Prove the Lord with your tithes
- Matthew 23:23 – Jesus doubles down on tithing to the Pharisees in front of his disciples/church members
 - *“These ought ye to have done”* – the weightier matters of the law, judgment, mercy, & faith
 - *“And not to leave the other undone”* – paying tithe on mint, anise, & cummin
 - *“Not to leave”* – Negative, Present active infinitive (continuous action). Greek backs up the teaching!
 - Tithing was a standard Jewish practice, and the Lord commended the continuity of the practice.
 - The disciples would have understood the practice of tithing since it had been a practice for approximately 4,000 years by believers.
- I Timothy 5:17-18 – tithes help remunerate the elder/pastor

Timeframe:	Example	Institution
Pre-Mosaic Law	Genesis 14:20, Genesis 28:22	Abraham gave to Lord in his ministry of obedience
Mosaic Law	Leviticus 27:30-34	Tabernacle
Mosaic Law	II Chronicles 31:4-5	Temple
Post-Mosaic Law	Matthew 11:13, Matthew 23:23	Local Church

3. Example Earnings Statement

COMPANY NAME				EARNINGS STATEMENT		
Sample Company Name, Sample Company Address, 95220						
EMPLOYEE NAME	SOCIAL SEC. ID	EMPLOYEE ID	CHECK NO.	PAY PERIOD	PAY DATE	
Sample Name	XXX-XX-3432	44234	48869	10/31/13-11/06/13	11/08/13	
INCOME	RATE	HOURS	CURRENT TOTAL	DEDUCTIONS	CURRENT TOTAL	YEAR-TO-DATE
GROSS WAGES	50	50	2,500.00	FICA MED TAX	36.25	1,631.25
				FICA SS TAX	155.00	6,975.00
				FED TAX	559.18	25,163.00
				CA ST TAX	183.76	8,269.26
				SDI	25.00	1,125.00
YTD GROSS	YTD DEDUCTIONS	YTD NET PAY	CURRENT TOTAL	CURRENT DEDUCTIONS	NET PAY	
112,500.00	43,163.51	69,336.49	2,500.00	959.19	1,540.81	

4. GROSS WAGES

i Gross Wages are the total earnings made by an employee prior to deductions. Hourly rate x number of hours = GW

Scripture teaches that you give the Lord a tenth of all your income; hence, we need to tithe on the Gross Wages.

- Genesis 14:20 – “And he gave him tithes of all”
- Genesis 28:22 – “And of all that thou shalt give me I will surely give the tenth unto thee”
- Luke 18:12 – the Pharisee’s proud prayer “I fast twice in the week, I give tithes of all that I possess”

5. DEDUCTIONS & TAXES

i Scripture demands the believer to submit to Government and the payment of taxes. For most employees, Taxes are automatically withdrawn from the paycheck.

Jesus Christ clearly taught the need to submit to the taxes from the Government.

- Matthew 22:21 – “Render therefore unto Caesar the things which are Caesar’s; and unto God the things that are God’s”
 - Luke 23:1-2 – Pharisees would later falsely accuse Christ of forbidding others to tithe to Caesar
- Romans 13:5-7 – “For for this cause pay ye tribute also: for they are God’s ministers, attending continually upon this very thing. Render therefore to all their dues: tribute to whom tribute is due”

6. NET INCOME

i *Net Income is the remaining amount of money after taxes and other deductions are made from the Gross wages.*

Scripture teaches that you give the Lord a tenth of all your income; hence, we need to tithe on the Gross Wages. We live by faith and with biblical stewardship over our net income.

- Romans 1:17 – the believer lives by faith in all aspects of life, including finances
- Malachi 3:8-10 – Prove the Lord with your tithes

7. Miscellaneous – Unconventional Income

i *It is key to utilize these biblical principles in determining your tithe with the miscellaneous and unconventional forms of income.*

Retirement, Pensions, Medicare, Medicaid, Social Security, etc.

- These forms of income were deducted from your paycheck on a regular basis for a period of time.
- If you were tithing on your Gross wages prior to making these deductions than only a tithe on the dividends or returns is needed.
- If tithing did not occur on the Gross wages (which includes the deductions), then a tithe should be made on the entirety of these payments.

8. Arguments against tithing in the New Testament

i *Many Christians do not have a proper, Biblical understanding on Ecclesiology and/or Tithing; hence, many Christians do not tithe*

Common arguments against the continued practice of tithing:

- The NT only teaches love offerings – *poor understanding of Matthew 11:13, 23:23, and ecclesiology*
- Believers are no longer under the Mosaic covenant – *Tithing occurred prior to the Mosaic Law*
- When Jesus affirmed the tithe, it was before the New Covenant – *Matthew 23:1, 23 Jesus affirmed tithing before his disciples/church members*
- The examples of Abraham and Jacob are not normative patterns to follow – *Hebrews 11:8ff, Abraham and Jacob walked by faith; “The just shall live by faith” Rom. 1:17*

9. Designated Gifts/Love Offerings

i *The Apostle Paul coordinated and collected a special love offering that was designated to the “Poor saints at Jerusalem”*

Designated Gift for the Jerusalem Church:

- Romans 15:26 – Paul tells the Romans that the saints at Macedonia and Achaia made a contribution to Jerusalem saints
- II Corinthians 8:1-5 – Macedonia churches gave to the Jerusalem saints despite their own poverty
- II Corinthians 8:11 – **Give from what you have**, not what you hope to have
- II Corinthians 8 & 9 – multiple principles on the heart of the gift and giver in relation to designated gifts

10. Faith Promise Giving



Many in "Christendom" (Baptists, protestants, fundamentalist, and emerging "churches" have an unbiblical, weak view on the local church, tithing, and giving, which leads to construed ideas on financing the ministry

Faith Promise Giving

- II Corinthians 9:6-7 – token verse for this practice
 - The believer is to pray and ask the Lord to give him or her an amount to commit to give to support missionaries or a building fund.
 - Believers are encouraged to sow bountifully, often from what they do not have.
 - The believer is to have faith that God will provide the arbitrary amount that the believer may or may not have.
 - Financial commitments are made in hope that the Lord will provide the amount of money the Lord "*Lays on your heart*"

Love Gifts for the Ministry

- As seen above, love gift has Biblical precedent; however, it does not replace tithing
- Many churches run into financial trouble because of an unbiblical view on tithing/giving
- Love gifts add up to an arbitrary dollar amount from the believer, usually given for a specific need.