
Stewardship Part VII

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What is a Tithe?

Here are some key verses for your consideration: Leviticus 27:30; 27:31-32; Numbers 18: 21-26; Deuteronomy 12:6-17; 14:23-28; 26:12

The term *tithe* that is found in Scripture (*maser / asar*, in the Hebrew and *dekate / deka*, in the Greek), translates into *the tenth*; thus, the notion that one should give ten percent of one's monies to the church comes from the meaning of these words. The Scriptures tell us that God does not want us to do whatever we want or what seems fit. Obviously, that was not working then, just as it does not work today. So, He laid out principles for the running of the new country Israel that would provide care for the priests and those in charge. We, of course, do not live in a theocracy today, unless you live in Iran. The tithe may have been for a different purpose in the Old Testament than for the church today, but we do get key principles from these passages that translate into how best to provide for the church today, and how we can exercise good Biblical stewardship.

Giving a tithe, as history tells us, was a common practice among most, if not all, ancient Near East cultures, such as Babylon, Persia, Egypt, Mesopotamia, Syria, and even as far east as China. For them, it was for a royal tax, and service to their gods. For the Jews, it was a sacramental tax (1 Maccabees 3:49; 10:31; 11:35, an apocryphal book). Abraham was well acquainted with it when he migrated from Ur (Gen. 14:17-20), so he gave honor and tribute to Melchizedek who was a priest of the Most High, and a mystery to us, as we do not know the details of who he was. It is almost certain that Abraham's tithes would also have been recognized as a holy deed (Heb. 7:4).

The giving of a tenth of our goods to the church, what we call "tithing," is a seemingly good concept, or, is it not? First, I need to point out that nowhere in the New Testament does it advocate tithing, and the Old Testament has only two narrative passages on it, along with scores of other texts that most people take out of their *time context*, hence, why there is so much misunderstanding on this topic. (We are never to build doctrine just on narratives—stories—because stories are illustrations and histories of the journeys of our ancestors, such as Abraham and Melchizedek. They do not necessarily represent the character or doctrine we are to follow; sometimes they do and sometimes they do not. If a guy comes up to you and says he is Melchizedek, will you empty out 10% of your savings and hand it over? Or, such as in the case with David and his affair, because David sinned, does that mean it is OK for us to have an affair? It is in the Bible, you know, to have an affair! But, the story/history of that incident is about David's actions, good, and bad. So, be careful how you interpret Scripture; always do it in its context! In the case of tithing, we have to look at the timeline of events too! Hence, a lot of people proclaim crazy and unbiblical doctrines by arguing their viewpoint from passages out of their *time context*, or from silence. However, as we already saw last month, the Bible is clear as it admonishes us to be stewards, especially in the handling of our money, and it gives us a blueprint for action (1 Corinthians 9:7).

What are the Scripture occurrences for the OT tithe?

Personal offerings:

- Abraham paid tithes to Melchizedek, and tithes of a tenth of *'the heap,'* which he took from the kings with whom he fought in battle (Gen. 14:20; Heb. 7:2-6).
- When Jacob made his covenant with God at Bethel, he also made a vow, and gave a tenth of all his property to God (Gen. 28:16-22).
- Samuel warned Israel that the king whom they were demanding from God, would exact tithes of their grain and flocks (1 Sam. 8:10-18).
- Further examples of free-will offerings are found in Gen. 4:1-7; 8:20; Ex. 25:35-36; Deut. 12:6; 16:10-17; 1 Chron. 29:1-17; and Heb. 7:4-10).

Tithe Offerings:

- Mosaic laws instructing the Jews how to provide for the nation and church/Temple Deut. 26:12-15.
 - The First Fruits offering: Ex. 23:16-19; 34:22-26; Lev. 2:12-14; 23:10-20; Num. 18:12; 28:26; Deut. 26:10; 2 Kings 4:42; 2 Chron. 31:5; Neh. 10:35-37; 12:44; 13:31; Prov. 3:9-10
 - The Levites' Tithe for the priests: Lev. 27:30-33; Num. 18:21-29; Deut. 12:6-18; 14:22-29; Neh. 10:38; 18:21; Heb. 7:5
 - Temple Tax: Ex. 30:11-16; Neh. 10:32-39; 2 Chron. 31:11-12; Mal. 3:10; 12:44; 13:5, 12; Matt. 17:24-27
 - Sabbath Tax: Ex. 23:10-11; Deut. 15:1-9
 - The Poor Tithe: Deut. 14:28-29
 - Farmers' Tax: (leaving crops un-harvested for the poor) Lev. 19:9-10; Deut. 24:19-21; Ruth 2.

Principles on Stewardship and Tithing:

- Cultural customs relating to: Neh. 10:37-38; Amos 4:4; Heb. 7:5-9.
- The tithe was also a form of worship and dedication to the Lord: Deut. 26:12f.
- The New Testament Tithe principles: 2 Cor. 8:12-15; Matt. 23:8-10; 23; Luke 18:12' Heb. 7:8-9.
 - The New Testament Stewardship principles: Matt. 6: 19-34; 19:21; Mark 12:41-44; Luke 6:38; 12:15; 33; 16:11-12; 19:1-10; 21:1-4; Rom 12:6; 10; 1

Cor. 4:1-2; 8:8-15; 9:7; 6:19-20; 2 Cor. 9:6-15; Eph. 4:28; Phil. 4:19; 5:15-16; 1 Tim. 6:10; James 1:17; 3 John 2).

- The example of the early church: Acts 2:43-47; 4:32-5:11; 11:27-30; 20:35; Rom. 15:22-29; 1 Cor. 16:1-4; 2 Cor. 8-9; Phil. 4:14-19; 1 Tim. 6:6-19; Heb. 13:16.

What the Jewish household was required to do:

- The Jewish household was obligated to share ten percent of their income in whatever form that would fulfill the Levites' tithe (Lev. 27:30-32; Deut. 14:22-23; Num. 18:21).
- Every Jewish household was obligated to make a declaration of honesty before the Lord with their giving (Deut 26:13-15). The Temple was the place to which tithes were taken (Deut. 12:5-17).
- A fine of twenty percent had to be paid if they withheld or refused to pay what was required, in the form that was required, such as if they were required to give a sheep and they gave coins instead. Or, an extra tithe, a fifth of the sum, was demanded from those who sold their tithes, such as if you were required to give a sheep, but you sold it to your neighbor, and then refused to use the money to pay for a substitute (Lev. 27:31-33).
- The Levites, in turn, gave a tenth of their share (not all were priests, as some served as government officials and such) to provide for the priests (Num. 18:25-32).

The tithe was gathered once a year, and then an extra tithe was gathered every third year for those in need locally (Deut. 14:22-28). (Controversy exists about this among Hebrew scholars, as some say this only happened when the need for funds increased because of the building and expansion of the Temple.) Then over time, the people in charge would overtax the people, adding extras that were not required by God, but by man's greed (recorded in the Talmud, an ancient Jewish commentary).

- The Jews tithed (paid taxes) to their government, whether Babylonian, Roman or whoever were the invading rulers at the time (again a historical reference). Sometimes, evil kings took over and hoarded the funds for themselves, such as Manasseh. At other times, tithes were withheld (2 Kings 18; Neh. 13:10; Mal. 3:8). Tithes resumed in Hezekiah's reign (2 Chron. 31:5-10) and under Nehemiah (Neh. 13:12).
- Extra sacrificial offerings were sometimes required (2 Sam. 6; 1 Kings 6-8; 12: 25-33; 2 Chron. 31:5-12; Ezek. 45:17; Amos: 7:13; Luke 18:12)
- The payment of an extra governing tithe/tax, as Samuel had warned would happen, and then was practiced (1 Sam. 8:15-17).
- By the time of Christ, the Romans and over-eager tax gatherers greatly affected the economic life of the Jews; so, most were unable to tithe to the Temple. However, the

laws regarding the tithe were still observed as shown here by Jesus (Matt 23:23; Luke 11:42).

Questions

1. How is your attitude about Stewardship now? What has changed?
2. How important are your perspectives and viewpoints on life? Are you confident that you are right? How so? What would cause you to change your viewpoint on a particular subject such as something so personal as stewardship?
3. What are some things you have done which demonstrate your sincerity and heart?
4. What the Jewish household was required to do? How does this affect you and your understanding of God and His call?
5. When we realize who we are in Christ, all of our problems and opportunities come into perspective. How has this been so for you? How can this be so for you?
6. How can you seek Him, His perspective, and His wisdom to give you greater understanding, skills, trust, hope, security, and opportunities?
7. How does being *self-focused* prevent you from gaining anything of real meaning?
8. Do you believe that *wealth is never a proof of God's work or blessings*?
9. Do you believe that we are made rich in who we are in Christ, not in our circumstances? Why, then, do many Christians think otherwise?
10. How does your ability, to be a Christian who realizes that you are the witness to the Light of Christ, become the light that impacts others?
11. Do you realize that your reliability, in being a light to those who are weak in Him or do not know Him, will be the essence of Christ they may see in you (John 1:6-9; 1 John 1:7)?
12. What can your church do to influence its people to be better stewards?