

Financial giving is a spiritual principle taught in the Bible for God's people in both the Old and New Testament. There were several ways in which God directed his people to give. They were required to give the first fruit of their crops and herds to God's work. They were required to tithe on the increase and they also gave numerous special offerings throughout the year.

## Tithe

The practice of giving our tithe to God goes way back to the book of Genesis. It is a spiritual principle God set in place before it was listed as a requirement in the law, and it continues into the New Testament. This means that the tithe was not discontinued when the law was discontinued because it pre-dated the law. It is a God-ordered financial discipline with wonderful promises attached to it.

- Abraham tithed to God through the priest Melchisedec 430 years before the law was established through Moses. (Genesis 14:20; Hebrews 7:1-10)
- Jacob also practiced the tithe. (Genesis 28:20-22)

There were clear instructions that they were to tithe on all their income: cash, crops, and animals. (Leviticus 27:30-32; Deuteronomy 14:24-25; 26:1-15; 2 Chronicles 31:4-14) Basically, whatever is income-for us-whether it be our salary, business, gifts, or inheritance are things we are to tithe on.

In the New Testament, we see the spiritual community practicing tithing and Jesus telling them it was proper and right for them to do so. (Matthew 23:23) Instead of declaring that tithing is no longer part of the New Covenant, Jesus said tithing is something they ought to be doing. Nowhere does Jesus say the tithe is discontinued. Jesus affirmed it as something we as his followers should be doing today.

**The tithe was considered 10 percent of a person's income.** All that we have belongs to God. He lets us keep 90 percent. That's a pretty good deal. We trust the Holy Spirit to guide each person as to whether to tithe on their net or gross income.

God instructed that their full tithe and first fruits were to be brought into the storehouse and not given elsewhere. (Nehemiah 10:37; 13:12; Malachi 3:10)

The storehouse was part of the temple, or church system, of their day. The Levites were the ones who staffed the temple. It was out of the provision of the storehouse that the Levites, priests, and the temple needs were provided for. The poor among them were also cared for out of the storehouse provision. (Nehemiah 10:35-39; 12:44)

**The local church would be the equivalent of the storehouse today. This would indicate that our full tithe is to be given to the local church God has called us to be a part of.**

God has set in place the system of the tithe for the local church to function. Other ministries outside the local church are supported through freewill offerings which we will look at shortly.

**The 10 percent tithe is simply the minimum required of God's people.** The children of Israel would regularly give 23 percent of their annual income.

When we hold back the tithe, the work of the local church suffers, and God takes it personally. The tithe is a debt we owe to God. The prophet Malachi says we are robbing God if we don't bring our full tithe into the storehouse. (Malachi 3:7-12)

When they brought their tithe into the storehouse, they put it into the priests' hands as an undesignated gift for them to use as they discerned best. The same is true today. The tithe is given as an undesignated gift to be used however the local church leadership deems best— primarily for the support of staff, facilities, and ministries of caring for people and reaching the lost.

### **Offerings**

In the Bible, in addition to the tithe, there were many other types of offerings and collections people were encouraged to participate in.

These additional offerings were called freewill offerings, or thank offerings. This was not considered a debt to God (like the tithe) but was a love gift to God to show one's gratitude and love for God. (Exodus 36:3-7; Deuteronomy 12:6; Ezra 2:68)

This was given either to the local storehouse or to other projects such as the building of the tabernacle and temple. In the New Testament, it was used as a special mission offering to help the poor beyond the local church. It was a freewill offering. (2 Corinthians 8-9)

Offerings beyond the tithe can be designated for purposes such as supporting a missionary, para-church ministries, building pledges, or giving to relief organizations to help with disasters.

### **Mutual Honor**

If we honor God in our giving, he will honor us for our faith and obedience.

We teach the importance of tithes and offerings not just because the church has needs, but because it is God's avenue of blessing into our lives individually. When we honor God with our giving, he rebukes the devourer and he blesses our finances. That is his promise to us.

### **Malachi 3:10-12**

*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.*

When we follow God's principles with right motives, he in return pours out his blessing on our lives. Some say they can't afford to give, but the real truth is we can't afford not to give. For when we give, God blesses and multiplies the seed that we sow. (Proverbs 3:9-10; 2 Corinthians 9:6-11; Luke 6:38)

If you haven't tithed before, it's like sowing seeds. You might not see results overnight, but if you are faithful, you will reap in due season from the promises of God.

God's desire is for us to give with a grace-filled heart because we love God and want to honor him. We know we are grace givers when we give joyfully, generously, biblically, and sacrificially.