



REASON TOGETHER CHURCH

WHAT DOES THE BIBLE TEACH ABOUT TITHING?

2 CORINTHIANS 9:6-8



SERMON & PASTOR'S COMMENTARY

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Aloha, church.

Welcome to Reason Together Church.

Bring your questions.

Open your Bible.

Let's Reason Together the Word of God.

Today we are going to talk about a subject that does not always cause people to rush excitedly into the sanctuary.

We are going to talk about tithing.

Some people tense up as soon as a pastor begins talking about money.

They begin wondering when the offering plate is going to appear.

They wonder whether the sermon is going to make them feel guilty.

They wonder whether they are about to be told that if they give the church one hundred dollars, God will give them one thousand dollars.

They wonder how long it will be before someone tells them to reach into their pockets.

Let me remove that anxiety before we begin.

That is not what we are doing today.

We are not going to reason together through a church fundraising program.

We are going to reason together through the Word of God.

Our question is straightforward:

What does the Bible teach about tithing?

Our subtitle asks a question that may not be quite as straightforward:

Which tithe are Christians required to give?

Let us pray.

Heavenly Father,

Thank You for giving us Your Word.

Help us approach it honestly today.

Do not allow us to use Scripture to excuse selfishness.

Do not allow us to use Scripture to manipulate people.

Teach us what the tithe was.

Teach us what generosity is.

Teach us what You expect from us today.

Examine our hearts and help us recognize that everything we possess ultimately came from You.

May we give, serve and live because we love You.

In Jesus' name we pray.

Amen.

Our primary Scripture is found in 2 Corinthians, chapter 9.

We will begin with verse 6.

“But this I say, He which soweth sparingly shall reap also sparingly;

and he which soweth bountifully shall reap also bountifully.

Every man according as he purposeth in his heart, so let him give;

not grudgingly,

or of necessity:

for God loveth a cheerful giver.

And God is able to make all grace abound toward you;

that ye, always having all sufficiency in all things,

may abound to every good work.”

That is 2 Corinthians 9:6–8.

Before we continue, let me explain how giving works at Reason Together Church.

If you are visiting with us, we are not asking you to give.

If you belong to another church, please support your own church and your own pastor.

Our members quietly provide for this ministry.

There is no pressure.

There is no obligation placed upon our guests.

Giving is between the believer and God.

If this is your first time with us, we would appreciate a guest card with only your first name and email address.

That allows us to welcome you without asking for personal information we do not need.

After the service, please join us at the Reason Together Café for a free cup of locally grown coffee.

There are free refills on the coffee and free refills on the conversation.

Now let us open our Bibles and reason together about tithing.

If I were to ask the average church member to define the word *tithe*, the answer would probably be something like this:

A tithe is ten percent of your income that you give to your local church.

That definition is familiar.

It is simple.

It is easy to calculate.

If you earn one thousand dollars, the tithe is one hundred dollars.

If you earn two thousand dollars, the tithe is two hundred dollars.

Move the decimal point one place and you have your tithe.

There is only one problem.

That simple definition does not tell the whole Biblical story.

The word *tithe* does mean a tenth.

But saying that a tithe is a tenth does not answer all our questions.

A tenth of what?

Given by whom?

Given to whom?

Given how often?

Given for what purpose?

Under which covenant?

And perhaps the question most often overlooked:

Which tithe?

Many sermons speak about “the tithe” as though the Bible describes one universal ten-percent payment.

But when we examine the Old Testament, we discover a system of tithes with different recipients and different purposes.

The first was the Levitical tithe.

God had divided the Promised Land among the tribes of Israel.

The tribe of Levi did not receive the same kind of territorial inheritance as the other tribes.

The Levites were separated for the service of the tabernacle.

Numbers 18:21 says:

“And, behold, I have given the children of Levi all the tenth in Israel for an inheritance,
for their service which they serve,
even the service of the tabernacle of the congregation.”

This tithe supported the Levites because their responsibilities centered upon Israel’s worship.

But even the Levites were not simply permitted to keep everything they received.

Numbers 18:26 instructed the Levites:

“When ye take of the children of Israel the tithes which I have given you from them for your inheritance,

then ye shall offer up an heave offering of it for the LORD,

even a tenth part of the tithe.”

The Levites received the tithe and then gave a tithe from what they received.

This is one of the tithes described in Scripture.

But it was not the only one.

Deuteronomy 14 describes another tithe.

Verse 22 says:

“Thou shalt truly tithe all the increase of thy seed,

that the field bringeth forth year by year.”

Once again, notice what was being tithed.

It was the increase of the seed that the field produced.

Verse 23 continues:

“And thou shalt eat before the LORD thy God,

in the place which he shall choose to place his name there,

the tithe of thy corn,

of thy wine,

and of thine oil,

and the firstlings of thy herds and of thy flocks;

that thou mayest learn to fear the LORD thy God always.”

Did you notice who ate part of this tithe?

The person who brought it.

This tithe was associated with worship, fellowship and rejoicing before the Lord.

Verse 26 says:

“And thou shalt bestow that money for whatsoever thy soul lusteth after,

for oxen,

or for sheep,

or for wine,

or for strong drink,

or for whatsoever thy soul desireth:

and thou shalt eat there before the LORD thy God,

and thou shalt rejoice,

thou,

and thine household.”

We are not going to stop and reopen our previous Reason Together Study concerning alcohol.

That is a different sermon.

But we cannot pretend that the verse does not say what it says.

The important point for today is that this tithe was not simply placed into a collection container and forgotten.

The worshipper and the worshipper’s household participated in a time of rejoicing before God.

It recognized that the harvest came from the Lord.

It brought families together in worship.

It helped teach the people to fear the Lord.

This is commonly called the festival tithe.

So we already have a tithe for the Levites and a tithe associated with worship and celebration.

Then we come to the end of Deuteronomy 14.

Verse 28 says:

“At the end of three years thou shalt bring forth all the tithe of thine increase the same year,
and shalt lay it up within thy gates.”

What was the purpose of this third-year tithe?

Verse 29 tells us:

“And the Levite,
because he hath no part nor inheritance with thee,
and the stranger,
and the fatherless,
and the widow,
which are within thy gates,
shall come,
and shall eat and be satisfied;
that the LORD thy God may bless thee in all the work of thine hand which thou doest.”

This tithe cared for people who were vulnerable.

It provided for the Levite.

It provided for the stranger.

It provided for the fatherless.

It provided for the widow.

This was not merely a religious payment.

It was part of the social and covenant life of Israel.

It supported worship.

It supported those who served.

It provided fellowship.

It relieved need.

It helped feed people who might otherwise have gone hungry.

This is often called the poor tithe or the third-year tithe.

The ancient Jewish historian Josephus understood these as three separate tithes.

He described two tithes given every year, one for the Levites and another for the festivals.

He then described an additional tithe every third year for widows, orphans and others in need.

Under that understanding, Israel did not simply give ten percent.

Consider the calculation.

In the first year, the two annual tithes would total twenty percent.

In the second year, they would again total twenty percent.

In the third year, the two annual tithes plus the third-year tithe would total thirty percent.

Twenty plus twenty plus thirty equals seventy percent over three years.

Divide seventy by three and the annual average is approximately twenty-three and one-third percent.

That is very different from saying:

“Everybody owes the church ten percent of every paycheck.”

Now, we need to be honest.

Some interpreters believe the third-year tithe replaced the festival tithe during that third year rather than being added to it.

We should not hide that disagreement.

We do not need to pretend that every person who studies these passages reaches exactly the same calculation.

But the three-tithe understanding has ancient Jewish support.

At the very least, the Bible describes different tithing purposes that cannot be represented adequately by one simple statement about ten percent of a modern paycheck.

And the tithes were not Israel's only required contributions.

There were offerings.

There were firstfruits.

There were sacrifices.

There were provisions for gleaning.

There were responsibilities connected to the sabbatical year.

There were other covenant obligations.

So even the figure of twenty-three and one-third percent does not necessarily represent everything an Israelite might give, leave, sacrifice or surrender.

Old Testament giving was part of an entire covenant system.

It was connected to Israel's land.

It was connected to Israel's priesthood.

It was connected to Israel's festivals.

It was connected to Israel's national life.

It was connected to the care of Israel's poor.

We cannot remove one percentage from that system, place it into a modern church and pretend that nothing has changed.

Now consider another important question.

What did the Israelites actually tithe?

Listen carefully to Leviticus 27:30:

“And all the tithe of the land,

whether of the seed of the land,

or of the fruit of the tree,

is the LORD'S:

it is holy unto the LORD.”

The tithe involved the seed of the land.

It involved the fruit of the tree.

Verse 32 says:

“And concerning the tithe of the herd,

or of the flock,

even of whatsoever passeth under the rod,

the tenth shall be holy unto the LORD.”

The tithe included crops.

It included fruit.

It included herds.

It included flocks.

It involved the increase produced by the land God had given Israel.

Deuteronomy speaks of corn, wine, oil, herds and flocks.

The third-year tithe was stored locally so that people could come and eat.

Even Malachi 3:10 says:

“Bring ye all the tithes into the storehouse,

that there may be meat in mine house.”

The word *meat* in the King James Version refers broadly to food.

The storehouse was not merely a symbolic name for a church bank account.

Food was brought into actual storage.

People could eat what had been stored.

That does not mean money was unknown.

The Bible certainly mentions money.

God knew the difference between grain and money.

The people of Israel knew the difference between sheep and silver.

There were monetary offerings and monetary obligations.

In Exodus 30, the children of Israel were instructed to give half a shekel as atonement money.

When the tabernacle was constructed, people brought gold, silver and brass.

The Bible is perfectly capable of identifying money when money is involved.

The tithe, however, was ordinarily tied to agricultural increase.

There were circumstances in which a tithe could be redeemed or converted into money.

Leviticus 27:31 says:

“And if a man will at all redeem ought of his tithes,
he shall add thereto the fifth part thereof.”

Deuteronomy 14 provides another monetary circumstance.

If the place God selected was too far away, carrying crops and animals over that distance could become impractical.

The person could convert the goods into money, carry the money to the appointed place and then purchase what was needed for the celebration.

Notice the order.

The harvest was converted into money because transporting the produce was difficult.

The existence of that provision does not erase the agricultural character of the tithe.

It confirms it.

If the tithe had already been nothing more than money, there would have been no need to explain how to convert it into money for the journey.

This raises an important question.

How did an agricultural system given to Israel become a universal requirement that every Christian must give ten percent of monetary income to a local church?

That is a question worth reasoning through.

Some people will point to Abraham.

Genesis 14 tells us that Abraham gave Melchizedek tithes of all.

That occurred before the law of Moses.

Therefore, some conclude that tithing must be a universal requirement that existed before the law and continues after the law.

But look at what actually happened.

Abraham had returned from battle.

He gave a tenth connected to the spoils.

The Bible records this occasion, but it does not say Abraham thereafter gave ten percent of all his regular income every week.

It does not record God commanding him to establish a continuing system of tithing.

It does not tell the church to imitate the percentage as a financial law.

Hebrews uses the event to demonstrate the greatness of Melchizedek and ultimately the superiority of Christ's priesthood.

It does not use the event to command Christians to give ten percent.

Jacob also promised to give God a tenth.

Genesis 28:22 records Jacob saying:

"And of all that thou shalt give me I will surely give the tenth unto thee."

But this was part of Jacob's personal vow.

It was not a command given to every believer.

It shows that the idea of giving a tenth existed before the law.

It does not prove that every Christian remains legally bound to Israel's tithing system.

Then someone may point to Jesus.

In Matthew 23:23, Jesus said:

“Woe unto you,

scribes and Pharisees,

hypocrites!

for ye pay tithe of mint and anise and cummin,

and have omitted the weightier matters of the law,

judgment,

mercy,

and faith:

these ought ye to have done,

and not to leave the other undone.”

Jesus did say they ought to tithe.

But notice the people He addressed.

He was speaking to scribes and Pharisees living under the law before His death on the cross.

He did not criticize them for obeying a legitimate requirement.

He criticized them for using careful religious observance to conceal serious spiritual failure.

They could measure tiny herbs while neglecting judgment, mercy and faith.

Their math was precise.

Their hearts were wrong.

They could count seeds while overlooking suffering.

They could calculate a tithe while neglecting mercy.

Jesus was not establishing a new church-giving system in Matthew 23.

He was confronting hypocrisy among people living under the Mosaic law.

Then we come to Malachi.

Few passages have been used more forcefully in sermons about giving.

Malachi 3:8 asks:

“Will a man rob God?”

The answer follows:

“Yet ye have robbed me.

But ye say,

Wherein have we robbed thee?

In tithes and offerings.”

Verse 9 says:

“Ye are cursed with a curse:

for ye have robbed me,

even this whole nation.”

Those are serious words.

They were spoken to Israel.

They concerned Israel’s covenant.

They concerned the tithes and offerings Israel had been commanded to bring.

They concerned a nation that had violated God’s ordinances.

Verse 10 mentions the storehouse and food.

If a pastor takes Israel’s covenant curse, points it at a Christian and says, “Give ten percent of your paycheck to this church or God will curse you,” that pastor has skipped several important Biblical questions.

Which tithe was Israel withholding?

What was supposed to be placed in the storehouse?

Who was supposed to receive it?

What covenant was being violated?

What nation was being addressed?

We should never use fear to force people to give money.

We should never threaten people with an Old Testament national curse while ignoring the covenant setting of the passage.

We should never imply that God's grace is available for purchase.

And we should never suggest that a church controls access to God's blessing.

But do not misunderstand what I am saying.

The answer is not selfishness.

The answer is not:

“Wonderful! I do not have to tithe, so I do not have to give anything.”

If our only interest in studying the tithe is discovering the smallest possible amount we can give, the problem is not our arithmetic.

The problem is our heart.

The New Testament does not replace Israel's tithing system with a new Christian tax.

It gives Christians principles for Spirit-led generosity.

First Corinthians 16:2 says:

“Upon the first day of the week let every one of you lay by him in store,
as God hath prospered him.”

Giving was to be intentional.

It was to be planned.

It was to be connected to how God had prospered the individual.

That means Christian giving can be proportional without being controlled by one legally required percentage.

Second Corinthians 8 describes the churches of Macedonia.

Paul says that they gave:

“To their power,

I bear record,

yea,

and beyond their power they were willing of themselves.”

Notice those words:

“Willing of themselves.”

They were not bullied.

They were not embarrassed.

They were not manipulated by promises of wealth.

They wanted to participate.

Second Corinthians 8:5 explains the deeper reason:

“And this they did,

not as we hoped,

but first gave their own selves to the Lord.”

There is the beginning of Christian giving.

They first gave themselves to the Lord.

If I belong to God, then everything entrusted to me becomes part of my stewardship.

My money belongs under His authority.

My calendar belongs under His authority.

My abilities belong under His authority.

My home belongs under His authority.

My automobile belongs under His authority.

My education belongs under His authority.

My influence belongs under His authority.

My strength belongs under His authority.

My opportunities belong under His authority.

My life belongs under His authority.

That does not mean we must calculate ten percent of everything.

The Bible does not command a tithe of time.

There are 168 hours in a week.

Ten percent would be 16.8 hours.

We are not going to hand everyone a timecard and require 16 hours and 48 minutes of religious activity.

That would only create another law that God did not give the church.

The truth is greater than giving God ten percent of our time.

All our time belongs to Him.

That does not mean every hour must be spent inside a church building.

Going to work can honor God.

Caring for children can honor God.

Resting can honor God.

Helping a neighbor can honor God.

Preparing a meal can honor God.

Listening to someone who is hurting can honor God.

Using our abilities honestly can honor God.

The question is not merely:

“Did I give God His portion of my week?”

The question is:

“Am I using the life God gave me in a way that honors Him?”

First Peter 4:10 says:

“As every man hath received the gift,
even so minister the same one to another,
as good stewards of the manifold grace of God.”

You may have a skill that can bless someone.

You may know how to repair something.

You may know how to prepare a meal.

You may be able to provide transportation.

You may have a spare room.

You may have professional knowledge.

You may be able to teach.

You may be able to encourage.

You may be able to listen.

You may have strength that someone else does not have.

You may have time when someone else is overwhelmed.

Giving is not limited to cash.

Sometimes the most meaningful gift is your presence.

Sometimes someone does not need your money.

They need your time.

Sometimes a person does not need another piece of advice.

They need someone willing to sit beside them.

Sometimes a ministry needs someone to serve.

Sometimes a neighbor needs a ride.

Sometimes a family needs food.

Sometimes a child needs encouragement.

Sometimes an elderly person needs help with something that once seemed simple.

Sometimes a struggling person needs to know that someone remembers his name.

All of that can be part of Christian generosity.

But we must also be careful.

Time does not automatically replace financial giving.

Someone cannot always say:

“I volunteered for two hours, so I have no responsibility to help anyone financially.”

A church cannot pay an electric bill with three volunteer hours.

A hungry person cannot always prepare your good intentions for dinner.

A missionary cannot purchase transportation with a compliment.

Sometimes the need is financial.

Sometimes the need is material.

Sometimes the need is physical.

Sometimes the need is emotional.

Sometimes the need is spiritual.

Christian stewardship asks:

“What has God placed in my hands that can meet the need before me?”

Second Corinthians 8:12 says:

“For if there be first a willing mind,
it is accepted according to that a man hath,
and not according to that he hath not.”

God is not asking you to pretend you possess what you do not have.

He does not evaluate the amount without seeing the circumstances.

A small gift from someone with little may involve far greater sacrifice than a large gift from someone with abundance.

Jesus demonstrated this when He watched a poor widow place two mites into the treasury.

Others gave much more money.

But Jesus said she had given more than they all because they gave from their abundance and she gave from her poverty.

Heaven does not measure giving the way a bank measures deposits.

God sees the amount.

God also sees what remains.

God sees the sacrifice.

God sees the motive.

God sees the heart.

The New Testament also protects people from irresponsible pressure.

Second Corinthians 8:13 says:

“For I mean not that other men be eased,
and ye burdened.”

Giving should not become a system in which one person is crushed so another can live carelessly.

The Bible also teaches us to provide for our households.

Generosity is not an excuse to neglect legitimate responsibilities.

It is possible to give publicly in a way that makes us appear spiritual while failing to care for people God has already entrusted to us.

That is not Biblical stewardship.

So how much should a Christian give?

The New Testament does not give us one percentage that answers that question for everyone.

Ten percent may be a helpful point of reference.

For some Christians, it may be a useful place to begin.

For others, ten percent may represent sincere sacrifice.

For someone experiencing serious hardship, even a smaller amount may be given with tremendous faith and love.

For someone whom God has greatly prospered, ten percent may be far less than genuine generosity would suggest.

The danger of a fixed percentage is that it can become either a burden or an excuse.

One person may feel condemned because ten percent seems impossible during a crisis.

Another person may give exactly ten percent and believe the remaining ninety percent has nothing to do with God.

The first person may feel crushed.

The second person may feel satisfied.

Neither response necessarily reflects New Testament stewardship.

Paul says:

“Every man according as he purposeth in his heart,
so let him give.”

That means the believer should think.

The believer should pray.

The believer should consider what God has provided.

The believer should consider the needs around him.

The believer should make a decision.

The word *purposeth* does not describe careless leftovers.

It describes intentional giving.

Christian freedom does not mean thoughtless giving.

It means giving without external compulsion.

Paul continues:

“Not grudgingly.”

God is not pleased merely because something leaves our hand.

We can give while resenting every dollar.

We can serve while complaining about every minute.

We can help someone while making certain that everyone knows how inconvenient it was.

The action may be generous while the attitude is grudging.

Then Paul says:

“Or of necessity.”

Christian giving should not be extracted through pressure.

It should not be produced by a pastor making people afraid of what God will do if they refuse.

It should not be produced by public comparisons.

It should not be produced by embarrassing people who have little.

It should not be produced by promising people that God will multiply every donation into personal wealth.

“Not grudgingly,

or of necessity:

for God loveth a cheerful giver.”

There was a time in my life when I gave because I believed I had to give.

I gave because it was expected.

I gave because it was part of being a Christian.

I gave because I did not want to feel that I had disobeyed God.

My giving was real.

But much of the joy was missing.

Then something changed.

Giving stopped feeling like something being taken from me.

It became something I was offering to God.

I was no longer giving merely because I believed I had to.

I began giving because I loved Him.

I began to understand that giving allowed me to participate in something beyond myself.

The amount may have looked the same when it left my hand.

But it did not feel the same when it left my heart.

I discovered for myself that there really is a reward in generous giving.

I am not telling you that I purchased financial prosperity.

I am not telling you that I made a payment to God and He was required to send me a larger check.

God is not an investment program.

The offering box is not a heavenly slot machine.

We do not insert money, pull a lever and wait for God to release a jackpot.

The reward of giving begins much deeper than that.

There is joy in knowing that something God placed in your hands can be used for His purposes.

There is freedom in discovering that money does not own you.

There is blessing in helping someone who cannot repay you.

There is reward in seeing a need met.

There is reward in supporting the preaching of the gospel.

There is reward when someone is fed.

There is reward when a burden is lifted.

There is reward when thanksgiving rises to God because you were willing to share.

Paul told the Philippians in Philippians 4:17:

“Not because I desire a gift:

but I desire fruit that may abound to your account.”

Paul appreciated their support.

But he was interested in more than receiving money.

He saw spiritual fruit credited to the people who participated in the work.

Second Corinthians 9:6 says:

“He which soweth sparingly shall reap also sparingly;

and he which soweth bountifully shall reap also bountifully.”

That is a genuine Biblical principle.

But we must allow God to define the harvest.

The harvest may include God providing the means for us to continue doing good.

It may include spiritual growth.

It may include freedom from greed.

It may include thanksgiving to God.

It may include relationships.

It may include opportunities to serve.

It may include treasure in heaven.

It may include seeing lives changed.

God is certainly able to provide materially.

But we should not reduce every blessing to money.

If I give one hundred dollars and receive more compassion, more contentment, more faith and greater freedom from greed, I have not received less because the blessing did not arrive as a check.

Generous giving changes the giver.

When we give only because we must, we keep looking backward at what we lost.

When we give from love, we begin looking forward to what God can do with it.

That is the difference between obligation and worship.

The Old Testament tithe had purposes worth remembering.

It supported those who served.

It brought people together in worship.

It provided occasions for rejoicing.

It fed the vulnerable.

Those purposes still reveal something about God's heart.

Ministry should be supported.

Worship should be valued.

People should rejoice in God's provision.

The stranger, fatherless and widow should not be forgotten.

The poor should be fed.

But the church does not accomplish those purposes by pretending Israel had one simple ten-percent church offering.

We accomplish them when Christians willingly place their lives and resources at God's disposal.

So which tithe are Christians required to give?

Are we required to give the Levitical tithe?

No.

The church does not have Israel's Levitical system.

Are we required to give the festival tithe?

No.

The church is not commanded to reproduce Israel's national festivals.

Are we required to give the third-year poor tithe?

No.

The church is not placed under Israel's civil and covenant system.

Christians are not legally required to continue any of Israel's tithes.

But Christians are called to generosity.

We are called to support the work of ministry.

We are called to remember the poor.

We are called to share.

We are called to serve one another.

We are called to use our gifts.

We are called to give according to what we have.

We are called to purpose in our hearts.

We are called to give cheerfully.

The law could identify a percentage.

Love asks a different question.

Love does not ask only:

“What is the minimum I must surrender?”

Love asks:

“What has God placed in my hands?”

Love asks:

“Where is there a need?”

Love asks:

“How can I participate?”

Love asks:

“What can I give gladly?”

Grace does not give us permission to become less generous than the law.

Grace changes the reason we give.

We do not give to purchase salvation.

We do not give to purchase God’s favor.

We do not give to make ourselves appear spiritual.

We do not give because a pastor frightened us.

We give because God first gave to us.

“For God so loved the world,

that he gave his only begotten Son.”

The gospel begins with a gift.

Jesus did not give ten percent of Himself for us.

He gave Himself.

Second Corinthians 8:9 says:

“For ye know the grace of our Lord Jesus Christ,
that,
though he was rich,
yet for your sakes he became poor,
that ye through his poverty might be rich.”

Christian generosity grows from the grace of Jesus Christ.

When we understand what He gave, we stop asking only how little we are required to give.

We begin asking how our lives can demonstrate His love.

Perhaps you cannot give much money.

What can you give?

Perhaps you have time.

Perhaps you have knowledge.

Perhaps you have a skill.

Perhaps you have an extra chair at your table.

Perhaps you can prepare a meal.

Perhaps you can make a telephone call.

Perhaps you can offer transportation.

Perhaps you can help repair something.

Perhaps you can encourage someone.

Perhaps you can pray.

Perhaps you can sit beside someone who is grieving.

Perhaps you can give quietly to meet a need no one else has noticed.

Do not underestimate what God can do with something offered in love.

And do not compare your gift with someone else's gift.

The question is not:

“What did the person beside me give?”

The question is:

“What has God placed in my hands, and what have I purposed in my heart?”

If you are visiting today, we are not asking you for anything.

If you are part of another church, support the ministry and pastor God has already placed in your life.

If you are a member of Reason Together Church, your giving remains between you and God.

I am not going to give you a percentage.

I am not going to inspect your finances.

I am not going to measure your spirituality by a dollar amount.

I will simply ask you to reason together with God's Word.

Are you giving grudgingly?

Are you giving because you feel forced?

Are you using freedom from the tithe as an excuse to give nothing?

Have you purposed anything in your heart?

Are you generous with your money but selfish with your time?

Are you generous with your time but unwilling to help materially when you are able?

Has God given you an ability that you are keeping entirely to yourself?

Is there someone you could help?

Is there a ministry you could strengthen?

Is there a burden you could lighten?

God loves a cheerful giver.

Not merely a wealthy giver.

Not merely a large giver.

Not merely a ten-percent giver.

A cheerful giver.

For those members who choose to use the gift box at the back of the sanctuary today, please remember everything we have learned about the agricultural nature of Biblical tithing.

Please do not attempt to insert grain or any small farm animals.

The gift box is not quite that historically accurate.

A goat may be Biblical, but it will create unnecessary complications before the next service.

Before we pray, I want to offer one more invitation.

This invitation has nothing to do with money.

A person may give generously, serve faithfully and help many people, yet still never receive the gift of salvation.

Salvation is not about what you give to God.

It is about receiving what God has given through His Son.

The Bible says in Romans 3:23:

“For all have sinned, and come short of the glory of God.”

Every one of us has sinned.

None of us can purchase forgiveness or earn our way into Heaven.

Romans 6:23 says:

“For the wages of sin is death; but the gift of God is eternal life through Jesus Christ our Lord.”

Jesus Christ died on the cross for our sins.

He was buried.

He rose again.

And He offers eternal life as a gift to everyone who repents and places faith in Him.

If you have never trusted Jesus Christ as your Lord and Saviour, you can do that today.

You do not need money.

You do not need to make a donation.

You do not need to improve yourself before you come.

Come to Jesus as you are, acknowledge your sin and trust what He has done for you.

A prayer cannot save you, and repeating certain words does not create salvation.

Jesus saves.

But prayer can express the repentance and faith that are in your heart.

If you are ready to place your faith in Jesus Christ, you may pray something like this:

Dear God,

I know that I am a sinner.

I believe that Jesus Christ is the Son of God.

I believe that He died on the cross for my sins and rose again.

I turn from my sin and from trusting in myself.

I place my faith in Jesus Christ alone as my Lord and Saviour.

Please forgive me, save me and give me eternal life.

Help me follow You from this day forward.

In Jesus' name I pray.

Amen.

If you prayed that prayer from your heart and placed your faith in Jesus Christ, please speak with me after the service.

We would be honored to pray with you, answer your questions and help you begin walking with Christ.

Let us pray.

Heavenly Father,

Thank You for every good thing You have placed in our hands.

Forgive us for the times we have been selfish.

Forgive us for the times we have given only to be seen.

Forgive us for the times we have served while resenting the opportunity.

Protect Your church from manipulation, fear and greed.

Help us never use Your Word to pressure people for money.

Help us also never misuse grace as an excuse to withhold what could bless someone else.

Teach us to purpose in our hearts.

Teach us to give according to what we have.

Teach us to recognize the needs around us.

Teach us to offer our money, time, abilities and resources with glad hearts.

May our generosity reflect the grace of Jesus Christ, who gave Himself for us.

For anyone here who has never received the gift of salvation, help that person understand that eternal life cannot be purchased.

It cannot be earned.

It is the gift of God through Jesus Christ our Lord.

Draw that person to place his or her faith in Jesus today.

Use our lives and everything You have entrusted to us for Your glory.

In Jesus' name we pray.

Amen.

Thank you for reasoning together with us through the Word of God.

Please join us at the Reason Together Café.

Bring your questions.

Continue the conversation.

And to our first-time guests,

Aloha Nui Loa.

REASON TOGETHER STUDIES

**PASTOR'S
COMMENTARY**

**WHAT DOES THE BIBLE TEACH ABOUT
TITHING?**

Which Tithe Are Christians Required to Give?

2 Corinthians 9:6–8

“Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity:
for God loveth a cheerful giver.” 2 Corinthians 9:7

Dr. Thomas W. Hawksley

Pastor & Teacher

Commentary in Brief

CENTRAL CONCLUSION The Bible describes multiple tithes within Israel's covenant system, ordinarily involving agricultural increase and livestock. Christians are not commanded to continue those tithes as a legal assessment. New Testament believers purpose their giving before God and give willingly, proportionately, generously and cheerfully.

The familiar church definition of tithing is simple: give ten percent of income to the local church. The Biblical record is more complex. Israel's tithes supported the Levites, brought households together to rejoice before the Lord and provided food for the stranger, fatherless and widow. Under one ancient Jewish understanding, the combined obligation averaged approximately 23½ percent across three years.

The goods named in the law are usually seed, fruit, grain, wine, oil, herds and flocks. Money could enter the process through redemption or conversion for travel, but the modern idea of ten percent from every paycheck does not reproduce the Mosaic system. The church therefore must not use Israel's covenant law as a tool of financial pressure.

Freedom from the Mosaic tithe is not freedom from generosity. Paul directs each believer to purpose giving in the heart, according to what he has, without grudging compulsion. Christian stewardship reaches beyond cash to time, abilities, possessions, hospitality and service. The goal is not to calculate the smallest required payment but to make everything God has entrusted to us available for His purposes.

1. The Question Hidden Inside the Question

"Which Tithe?"

When someone asks whether Christians must tithe, the usual debate immediately moves to ten percent. One side argues that the percentage predates Moses and continues as God's permanent standard. The other side argues that Christians are under grace and therefore are not required to tithe. Both positions can move too quickly past a foundational question: Which Biblical tithe is being discussed?

The word tithe means a tenth. That definition establishes a fraction but not a complete practice. It does not tell us a tenth of what, given by whom, given to whom, given how often, given for what purpose or required under which covenant. The legal passages must supply those answers.

Why the Question Matters

If modern Christians are told that the Old Testament requires ten percent of all monetary income for a local church, they deserve to know whether that statement matches the text. Scripture should not be simplified merely because a simpler rule is easier to teach or administer.

At the same time, discovering that Christians are not under Israel's tithe should not become a celebration of selfishness. The proper destination is not less devotion. It is generosity no longer produced by legal compulsion.

READING QUESTION The word tithe tells us the percentage. It does not tell us the whole system.

2. Tithing Belonged to Israel's Covenant Life

Land, Increase and Inheritance

The Mosaic tithes were rooted in Israel's life in the Promised Land. God gave the tribes land, sent rain and produced harvest. Agricultural increase therefore testified to His provision. Tithing was

connected to land, worship, national life and care for people who lacked ordinary economic protection.

The tribe of Levi did not receive a comparable territorial inheritance. The Levites were assigned responsibilities connected to the tabernacle and later the temple. Their support was built into Israel's covenant structure. This setting must be understood before a percentage is transferred into a modern church economy.

Not the Sum of Every Obligation

Tithes were not Israel's only material responsibilities. The law also describes firstfruits, sacrifices, freewill offerings, gleaning provisions, sabbatical-year obligations and other contributions. A calculation of the tithes alone should never be presented as a complete total of everything an Israelite might surrender or leave for others.

COVENANT SETTING We cannot remove one percentage from Israel's entire covenant system, place it into a modern church and pretend that nothing has changed.

3. The Levitical Tithe

Support for Those Who Served

Numbers 18:21 records God saying, "I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve." The tithe supplied the Levites because their assigned inheritance and work differed from those of the other tribes.

The arrangement demonstrates an enduring principle. Those who devote themselves to spiritual ministry may properly receive material support. Paul later applies that principle to gospel ministry in 1 Corinthians 9, but he does not simply reissue the Levitical percentage for the church.

The Levites Also Gave

Numbers 18:26 instructed the Levites to offer "a tenth part of the tithe" they received. Those supported through Israel's tithes were not placed beyond stewardship. The provision they received remained under God's authority.

The passage describes their offering as though it were corn from the threshingfloor and fullness from the winepress. This reinforces the agricultural setting of the material they received.

MINISTRY PRINCIPLE Scripture supports the material care of those who serve, but support of ministry must not be confused with a pastor's authority to impose any percentage he chooses.

4. The Festival Tithe

A Tithe the Worshipper Ate

Deuteronomy 14:22–23 directed Israel to tithe the increase of the seed produced by the field and to eat before the Lord the tithe of corn, wine and oil, together with the firstlings of herds and flocks. The purpose was "that thou mayest learn to fear the LORD thy God always."

This feature is often absent from modern descriptions. The worshipper and household participated in the use of this tithe. It created an occasion of gratitude, worship, fellowship and rejoicing in God's provision.

The Levite Was Not Forgotten

Deuteronomy 14:27 adds, "And the Levite that is within thy gates; thou shalt not forsake him." Celebration did not become an excuse to forget the person whose service and lack of landed inheritance created material dependence upon the covenant community.

Money for a Long Journey

If the appointed place was too far away, Deuteronomy permitted the goods to be converted into money. The person carried the money to the appointed place and used it to purchase what was needed for the meal before the Lord. The money was a portable means of transporting value. It did not change the origin of the tithe as agricultural increase.

INTERPRETIVE CAUTION The ability to convert produce into money prevents us from saying that the tithe was never monetary. The need for conversion also confirms that the tithe ordinarily began as produce or livestock.

5. The Third-Year Tithe for People in Need

Stored Within the Gates

Deuteronomy 14:28 directed Israel to bring forth the tithe of that year's increase at the end of three years and lay it up within the gates. Unlike the festival tithe brought to the central place of worship, this provision remained local.

The beneficiaries were named: the Levite, stranger, fatherless and widow. They were to come, eat and be satisfied. Deuteronomy 26:12 again refers to the third year as "the year of tithing" and connects distribution to those same groups.

Giving That Allowed Someone to Eat

Biblical giving was not limited to maintaining religious structures. It provided food for people who might otherwise lack it. The tithe helped create a covenant community in which worship and compassion could not be separated.

A church that speaks often about tithing while neglecting the vulnerable has missed part of the purpose revealed in the tithing texts. The New Testament likewise connects generosity with practical care for believers and others in need.

COMPASSION PRINCIPLE The Biblical tithe did more than support religious service. It helped the stranger, fatherless and widow eat and be satisfied.

6. Was the Total 23⅓ Percent?

The Additive Three-Tithe Calculation

Under the additive interpretation, Israel gave a ten-percent Levitical tithe and a ten-percent festival tithe each year. Every third year, an additional ten-percent poor tithe was distributed locally. The first year therefore totaled twenty percent, the second year twenty percent and the third year thirty percent. Seventy percent across three years produces an annual average of approximately 23⅓ percent.

The ancient Jewish historian Josephus described two annual tithes, one for the Levites and one for festivals, followed by a third tithe every third year for widows, orphans and others in need. Josephus is not Scripture, but his testimony demonstrates that the additive interpretation is ancient rather than a recent criticism of church tithing.

The Alternative Interpretation

Other Jewish and Christian interpreters understand the poor tithe to replace the festival or second tithe during the third year. In that reading, the annual total remains nearer twenty percent while the destination and use of the second portion changes.

The disagreement should be stated openly. The 23⅓-percent calculation is correct under the additive model, but it should not be presented as an undisputed identical assessment paid every year. Both

interpretations still establish the larger point: the Biblical system was more complex than one weekly ten-percent offering to a congregation.

APPROVED QUALIFICATION The 23⅓-percent figure is an annual average under the additive interpretation. It is historically supportable, but the alternate reading must not be hidden.

7. What Was Actually Tithed?

Seed, Fruit, Herd and Flock

Leviticus 27:30 identifies “the tithe of the land,” including the seed of the land and fruit of the tree. Verse 32 describes the tithe of herd or flock, with every tenth animal passing under the rod becoming holy to the Lord. Deuteronomy names corn, wine, oil and the firstlings of herds and flocks.

These repeated descriptions justify saying that the tithe was ordinarily agricultural. Israel’s money economy and monetary offerings were real, but the legal tithes were connected predominantly to the increase of land and animals.

Redemption and Conversion

Leviticus 27:31 allowed part of a tithe to be redeemed by adding one fifth to its value. Deuteronomy 14 allowed conversion into money when distance made transportation difficult. These exceptions prevent careless absolutes while preserving the primary pattern.

The Storehouse

Malachi 3:10 says, “Bring ye all the tithes into the storehouse, that there may be meat in mine house.” In the KJV, meat commonly refers to food. The storehouse was not simply an ancient word for a church bank account. Agricultural goods required actual storage, and those goods could sustain those assigned to receive them.

TEXTUAL EVIDENCE The strongest accurate statement is not “the tithe was never money.” It is that the Biblical tithe cannot be reduced to ten percent of modern cash wages.

8. Abraham, Jacob, Jesus and Malachi

Abraham’s Tenth

Genesis 14 records Abram giving Melchizedek a tenth after battle. The event occurred before Moses, but it concerned the spoils and is not recorded as a recurring assessment upon Abram’s regular income. Hebrews 7 uses the event to demonstrate the greatness of Melchizedek’s priesthood, not to command a Christian giving percentage.

Jacob’s Vow

Genesis 28 records Jacob promising God a tenth of what God would give him. This establishes that giving a tenth was known before Sinai. A personal vow, however, does not automatically become a universal ordinance for every church member.

Jesus and the Pharisees

In Matthew 23:23, Jesus said that the scribes and Pharisees ought not leave tithing undone. They were covenant members living under the law before the cross. Jesus’ primary rebuke was that their meticulous attention to tiny herbs coexisted with neglect of judgment, mercy and faith. Their calculation was precise while their hearts were wrong.

Malachi's Covenant Charge

Malachi accused the whole nation of robbing God in tithes and offerings. Israel had departed from ordinances it was obligated to keep. The passage should not be transformed into a threat that every Christian who does not transfer ten percent of wages to a local church is automatically cursed.

The enduring call to honor God should be preached. The national covenant curse should not be used as a fundraising weapon.

PASTORAL WARNING A preacher must not use an Old Testament covenant curse to frighten Christians into giving money to his ministry.

9. New Testament Giving

"As God Hath Prospered Him"

First Corinthians 16:2 instructed believers to lay aside on the first day of the week "as God hath prospered him." Giving was regular and connected to provision, but Paul did not assign one percentage to every person.

"Willing of Themselves"

Second Corinthians 8 praises the Macedonians because they were willing of themselves. They first gave themselves to the Lord. Paul said he did not speak by commandment but used the generosity of others to test the sincerity of love. Grace giving did not arise from coercion.

"According to That a Man Hath"

Second Corinthians 8:12 teaches that a willing gift is accepted according to what a person has, not according to what he does not have. Verse 13 adds that the purpose was not for others to be eased while the giver was burdened. Biblical generosity does not require someone to pretend resources exist when they do not.

"As He Purposeth in His Heart"

Second Corinthians 9:7 places the decision in the believer's heart: "Every man according as he purposeth in his heart, so let him give." The decision should be thoughtful and intentional. Freedom from a percentage does not mean carelessness or accidental leftovers.

Paul then excludes two motives: grudging resentment and external necessity. God loves a cheerful giver. The New Testament standard examines not merely how much leaves the hand but what caused it to leave the heart.

GRACE-GIVING PRINCIPLE Christians are not assigned Israel's percentage. They are called to intentional, proportionate, willing, generous and cheerful giving.

10. Freedom Is Not an Excuse for Selfishness

The Wrong Celebration

A person may hear that Christians are not required to tithe and respond, "Wonderful. I do not have to give anything." That response reveals why the discussion cannot end with freedom from the law. If the only goal is to discover the smallest permissible amount, the problem is not arithmetic. It is the heart.

The New Testament teaches support for gospel ministry, practical sharing and care for people in need. Paul affirms that those who preach the gospel may live of the gospel. Galatians tells the person taught in the Word to communicate with the teacher in good things. Hebrews joins doing good and sharing with sacrifices that please God.

Voluntary Does Not Mean Meaningless

Acts describes believers voluntarily sharing possessions. Acts 5:4 confirms that property remained under the owner's authority before sale and the proceeds remained under that authority afterward. Ananias and Sapphira sinned by lying, not by failing to surrender a mandatory percentage.

Christian freedom protects the willing heart. It does not sanctify indifference to ministry, poverty or a suffering brother or sister.

HEART TEST Grace does not give us permission to become less generous than the law. Grace changes the reason we give.

11. Giving More Than Money

Whole-Life Stewardship

Romans 12:1 calls believers to present their bodies as a living sacrifice. First Peter 4:10 calls each Christian to minister the gift received as a good steward of God's grace. These passages place abilities, opportunities and service beneath God's authority.

A person may give time, labor, transportation, food, hospitality, professional knowledge, encouragement or attentive presence. Someone may repair what another cannot repair, prepare a meal, provide a ride, teach a skill, sit with the grieving or quietly perform work that allows ministry to continue.

No New Tithe of Time

Scripture does not replace the Mosaic tithe with a requirement to give ten percent of every week. Ten percent of 168 hours would be 16.8 hours. The Bible gives no Christian timecard requiring sixteen hours and forty-eight minutes of designated religious activity.

The truth is broader. All our time belongs under God's authority. Employment, rest, family care and ordinary responsibilities can honor Him when performed faithfully.

Different Resources Meet Different Needs

Volunteer service does not automatically replace financial giving. A church cannot pay an electric bill with volunteer hours, and a hungry family cannot always eat good intentions. Conversely, writing a check does not purchase exemption from compassion, presence or service. Money and time are not competing currencies. They are different trusts from God.

STEWARDSHIP PRINCIPLE Ask what God has placed in your hands that can meet the need before you.

12. From Obligation to Love

When the Outward Act Looks the Same

There was a time when the pastor gave primarily because he believed he had to give. The giving was real, but obligation dominated the experience. Later, giving became an expression of love. It stopped feeling like something being taken and became something being offered to God.

The external amount could appear identical while the inward worship changed completely. Christian giving is not evaluated only by arithmetic. God sees gratitude, reluctance, trust, pride, love and resentment.

The Joy of Participation

Giving allows the believer to participate in something beyond himself. A resource God placed in one person's hand becomes part of answered prayer, sustained ministry, relieved suffering or proclaimed truth. The giver discovers that possessions can serve love rather than control the heart.

PERSONAL REFLECTION The amount may look the same when it leaves the hand, but it does not feel the same when it leaves the heart.

13. Reward Without a Prosperity Transaction

Sowing and Reaping

Second Corinthians 9:6 says that the person who sows sparingly will reap sparingly and the person who sows bountifully will reap bountifully. Paul does not apologize for connecting generosity with harvest. God truly rewards giving.

God Defines the Harvest

The error comes when a preacher defines every harvest as a larger cash payment and promises a predictable return. The offering box is not a heavenly slot machine. We do not insert money, pull a lever and obligate God to release a jackpot.

The harvest may include provision, joy, freedom from greed, spiritual fruit, strengthened ministry, thanksgiving to God, changed lives and treasure in Heaven. Philippians 4:17 speaks of fruit abounding to the giver's account. Second Corinthians 9 emphasizes sufficiency for good works and thanksgiving produced through generosity.

Giving Does Not Purchase God

Salvation, favor and answered prayer are not commodities. We do not purchase God's attention. Christian generosity is a response to grace, not a payment that places God in our debt.

REWARD PRINCIPLE There is great reward in generous giving, but God retains the right to define the reward.

14. Pastoral Integrity When Teaching About Money

Remove the Suspicion Before Teaching

Many people become uneasy when a pastor announces a sermon about giving. Their concern may arise from painful experience with pressure, public pledges, lavish promises or selective use of Scripture. A faithful pastor should not dismiss that concern. He should make the church's position clear before money distracts from the Word.

RTC's Giving Position

Reason Together Church does not ask visitors to give. People who belong to another church should support their own church and pastor. RTC members quietly provide for the ministry, and giving remains between the believer and God. The subject is taught to help people understand Scripture, not to create anxiety about when the request for money will arrive.

Do Not Measure Spirituality by Receipts

A large gift does not automatically prove a surrendered heart. A small gift does not prove selfishness. Jesus saw sacrifice where others saw two mites. Pastors do not know every household responsibility, medical expense or private act of generosity. The church may teach the Word without appointing itself judge of motives it cannot see.

MINISTRY POSTURE Teach giving clearly, handle money transparently and refuse to manipulate people whose trust belongs to God.

15. Conclusion: Which Tithe Must Christians Give?

Christians are not required to continue the Levitical tithe, festival tithe or third-year poor tithe as legal obligations. The church does not possess Israel's land covenant, Levitical inheritance or national festival system. The New Testament does not reissue those tithes as a ten-percent church tax.

The absence of a legal tithe does not leave believers with nothing. It places the decision before God. Each Christian considers what God has provided, purposes in the heart and gives without resentment or compulsion. Support of ministry, care for people in need and practical sharing remain part of faithful discipleship.

Christian stewardship includes money, time, abilities, possessions and opportunities. No one percentage exhausts the claim of God upon a life that has been redeemed by Christ. Jesus did not give ten percent of Himself for us. He gave Himself.

The final question is not simply, "Have I paid the correct amount?" It is, "Does what I do with everything God has entrusted to me reveal gratitude, love and a heart available for His purposes?"

FINAL ANSWER None of Israel's tithes is legally required of Christians. We give because God first gave to us, purpose our giving before Him and offer what He has entrusted to us willingly and gladly.

Questions for Personal Reflection

Am I giving because I love God, because I fear consequences, because I want recognition or because someone pressured me?

Have I purposefully decided what to give, or do I offer only what happens to remain?

Am I using freedom from the tithe as an excuse to avoid generosity?

Am I generous with money but unwilling to give time, attention or service?

Am I generous with time but unwilling to help materially when I am able?

What has God placed in my hands that could support ministry, meet a need or encourage another person?

Do I trust God to define the reward, or am I attempting to purchase a particular return?

A Closing Prayer

Our Heavenly Father,

Thank You for every good thing You have placed in our hands. Forgive us for selfishness, fear, pride and resentment. Protect Your church from greed and manipulation. Keep us from using Your Word to pressure people for money.

Teach us to purpose in our hearts. Help us give according to what we have, recognize the needs around us and offer our money, time, abilities and resources with glad hearts.

May our generosity reflect the grace of Jesus Christ, who gave Himself for us. Use our lives and everything You have entrusted to us for Your glory.

In Jesus' name we pray.

Amen.

Selected Sources

Primary Scripture

Second Corinthians 9:6–8 KJV, with special emphasis upon verse 7.

Old Testament Tithing Texts

Genesis 14:18–24; Genesis 28:20–22; Leviticus 27:30–33; Numbers 18:20–32; Deuteronomy 12:5–19; Deuteronomy 14:22–29; Deuteronomy 26:12–15; Malachi 3:7–12.

New Testament Giving and Stewardship Texts

Matthew 6:19–21; Matthew 23:23; Mark 12:41–44; Acts 2:44–45; Acts 4:32–5:4; Romans 12:1–8; 1 Corinthians 9:7–14; 1 Corinthians 16:1–2; 2 Corinthians 8–9; Galatians 6:6–10; Philippians 4:10–19; 1 Timothy 5:8, 17–18; 1 Timothy 6:17–19; Hebrews 13:16; 1 Peter 4:10.

Historical and Interpretive Reference

Flavius Josephus, Antiquities of the Jews 4.240, used as an ancient witness to the additive three-tithe interpretation. Jewish and Christian interpretations that treat the poor tithe as substitutive in the third year were also considered and preserved as a qualification.

Pastoral Note

This commentary accompanies the approved Reason Together Study. It does not replace the sermon transcript or internal Study Vault. Its purpose is to provide a readable public explanation of the principal Biblical reasoning, preserve pastoral cautions and help readers apply the study faithfully.

REASON TOGETHER Bring your questions. Open your Bible. Let's Reason Together the Word of God.