

LEARNING ABOUT THE TITHE

A **MANNAHOUSE** RESOURCE



INTRODUCTION

Salvation was meant to have a life-changing impact upon every area of our lives. This includes our involvement with finances and possessions. Though many consider Christianity and money to be incompatible, the Bible contains a wealth of information and instruction concerning its use and abuse. **The scriptures say a great deal about our financial priorities, stewardship, and responsibilities.**

Though the Bible contains many cautions against the love of money, greed, and a carnal dependence upon it, it does not give a blanket condemnation against its value and use. It includes many scriptural principles concerning its proper purpose and function.

One of these principles involves the concept of tithing. This counseling booklet offers a comprehensive yet concise examination of this important financial principle. It explores the biblical guidelines concerning this subject and carefully considers what our relationship and responsibility to this financial principle should be.

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THE CONCEPT OF STEWARDSHIP

Christian stewardship is defined as “an individual’s responsibility to properly manage everything which God has entrusted to his or her care.”

The scriptures reveal that it is an area of responsibility which demands faithfulness: *“Moreover it is required in stewards that one be found faithful”* (I Cor. 4:2).

Stewardship is an important dimension which involves the right use of our time, talents, resources, possessions, and finances. Tithing is a principle of financial giving included within the concept of stewardship.

Stewardship includes the recognition that everything, ultimately, belongs to God: *“The earth is the Lords, and all its fullness”* (Ps. 24: 1). It involves our accountability before Him for the proper use of everything we possess. This includes the scriptural use of a portion of our income for the glory of God, for the benefit of the kingdom, and for the furtherance of the gospel in the earth.

THE FINANCIAL CHALLENGE

The subject of financial stewardship is a challenging one to many. **While most Christians have little difficulty accepting the scriptural guidelines for properly managing their finances or adjusting their financial lifestyle to the principles of God, some face this area of responsibility with confusion, consternation, and difficulty.** It can actually become a major testing ground for their faith.

The awareness that our entire life belongs to the Lord, including our material possessions and money, is quite disturbing to some. The revelation that Christianity affects not only the spiritual dimension but our pocketbooks and purses as well is particularly sobering to some.

Problems arise either because of insufficient scriptural teaching or because an individual has not fully surrendered his possessions and money to the Lordship of Christ.

On the following pages we will examine the subject of tithing and carefully consider the reasons for it, as well as the blessings and benefits which come with it.

WHAT IS THE TITHE?

The tithe is a divine principle of giving ordained by God. Simply defined, the tithe means “one tenth”. It is a spiritual system of proportional giving unto the Lord for the work of the kingdom. In the Old Testament, the tithe was a mandatory program of giving which equally applied to the whole nation of Israel. No one was exempt. It was levied upon the entire amount of one’s income and produce: *“Honor the Lord with thy substance, and with the first fruits of **ALL THINE INCREASE**”* (Prov. 3:9, K.J.V.).

The Lord considered the tithe to be sacred and holy: *“And all the **TITHE OF THE LAND ... IT IS HOLY UNTO THE LORD**”* (Lev. 27:30, K.J.V.).

The tithe belonged to the Lord - it was His possession: *“And all the tithe of the land ... **IS THE LORD’S**”* (Lev. 27:30, K.J.V.).

WHEN DID THE TITHE BEGIN?

Contrary to the misconceptions of many, tithing was not initiated with the Laws of Moses. Though the tithe was a mandatory requirement after the giving of the Law, it was a financial principle which was observed by godly men long before the Laws of Moses came into effect. It traces its origin to the very beginning of history.

There is a definite indication that the tithing principle was first practiced when Cain and Able brought the “*firstfruits*” of their labors unto the Lord (Gen. 4:3, 4). This lends support to the fact that God originally created this divine principle and imparted it to Adam.

The patriarchs of Israel also observed this principle hundreds of years before the institution of the Law. Abraham gave “tithes of all” to Melchizedek, King of Salem (Gen. 14:20, K.J.V.); Jacob made an oath to the Lord concerning his commitment to the tithe: “ *... all that thou shalt give me I will surely give the tenth unto thee*” (Gen. 28:22, K.J.V.).

These references prove the existence of the tithe principle long before the legal requirements of the Laws of Moses.

WHAT IS THE PURPOSE OF TITHING?

God ordained the tithing principle for practical purposes. It is a spiritual discipline which was established for several important reasons. We will briefly examine the more prominent ones as follows:

1. Tithing is a Means of Worship - The scriptures exhort us to "*Honor the Lord with your possessions, and with the firstfruits of all your increase*" (Prov. 3:9). **First and foremost, tithing represents a practical expression of worship unto the Lord.** It is an act of worshiping the Lord with our substance. It is not meant to be a meaningless ritual but a sincere reflection of heartfelt honor, reverence, and gratitude unto the Lord for His loving care, compassion, and provision for us.

2. It is a Means of Building Faith - **Tithing is a means of reinforcing our confidence, faith, and dependence on God's promise of provision and support.** For this reason, when speaking about the responsibility of tithing, the scriptures challenge us to "*Test me in this (the principle of tithing), 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*" (Mal. 3:10, N.I.V.).

3. It Provides Financial Support for the Ministry - The tithe represents God's system of economic support for those called to full-time ministry: "But the tithes ... I have given to the Levites" (Num. 18:24, K.J.V.). This divine method of financial support for the Old Testament priesthood was carried over to the New to provide practical support for the ministers of the gospel.

4. It Provides Financial Support for the Church - It is God's ordained method of meeting the financial needs of the church. The tithe represents financial provision for the practical maintenance of the church and the continuation of the various facets of church administration, evangelistic outreach, and ministry. For this reason God stated: "*Bring the whole tithe into the storehouse, that there may be food in my house*" (Mal. 3:10, N.I.V.).

WAS TITHING ABOLISHED THROUGH CHRIST?

Although Christ brought an end to the curse of the Law and did away with the ceremonial requirements involving sacrifices, dietary restrictions, washings, circumcision, holy days, and a host of other ordinances, He did not terminate the moral obligation of the Law.

Though we are no longer in legal bondage to the Laws of Moses (Gal. 4:5) or justified through the works of the Law (Gal. 2: 16), the gospel of grace has not canceled our Christian responsibility to live up to the spirit of the Law or its righteous requirements. We have been called to fulfill the "*righteous requirement of the law*" (Rom. 8:4) by walking in the Spirit and not the flesh.

This is an important, underlying consideration concerning the doctrine of tithing. **It is not a dead, legalistic observance but an act of spiritual consecration which involves our heart attitude toward God.** It touches upon our moral responsibility of spiritual stewardship, honesty, faithfulness, thankfulness, and heartfelt devotion. It challenges the carnal spirit of materialist affection, greed, covetousness, ingratitude, and selfishness. Tithing is an external act which should reflect the godly virtues of the heart towards Christ.

WHAT DID JESUS SAY?

Contrary to the belief of some, Christ did not do away with the tithe principle. He placed His divine stamp of approval and authority upon it when He gave His inspired verbal endorsement. In the gospel of Matthew, Christ confirmed the tithe principle when He chided the scribes and Pharisees for their spiritual hypocrisy and inconsistency: *“Woe unto you, scribes and Pharisees, hypocrites! **For ye pay tithe** of mint and anise and cumin, 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**”* (Matt. 23:23, K.J.V.).

Though Christ strongly challenged the Pharisees’ perversion of the tithe principle through their legalism and spiritual hypocrisy, He was careful to qualify His challenge by stating that the principle should not be discarded or discontinued.

ABRAHAM'S EXAMPLE

The scriptures refer to Abraham as “the father of all those who believe” (Rom. 4:11). The scriptures also reveal that all those who believe in Jesus Christ “are children of Abraham” (Gal. 3:7, N.I.V.). We are his spiritual seed.

Abraham set the spiritual example and established the scriptural pattern for us when he offered tithes to Melchizedek (Gen. 14:20). The bible depicts Melchizedek as a clear type of Jesus Christ. He is called the “king of peace, without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, remains a priest continually” (Heb. 7:2,3). Christ is also referred to as “a priest forever according to the order of Melchizedek” (Heb. 7: 17).

Since father Abraham gave tithes to Melchizedek, who is a strong type of Christ, his godly example demonstrates a spiritual pattern of obedience for every New Testament believer to follow.

GOD'S WARNING AGAINST WITHHOLDING THE TITHE

The scriptures contain strong cautions against withholding the tithe:

“Will a man rob God? Yet you have robbed Me! But you say, in what way have we robbed You? IN TITHES AND OFFERINGS. You are cursed with a curse, for you have robbed Me, even this whole nation” (Mal. 3:8,9).

God rebuked the nation of Israel for their disobedience in withholding the tithe. As His covenant people, they were to demonstrate their love, trust and commitment to Him by faithfully giving the firstfruits of their increase through which the Levitical priesthood and its mediatorial sacrifices could be maintained. Selfish withholding of the tithe demonstrated lack of union with His purposes and was viewed as spiritual thievery. The same principle holds true with the members of His new covenant. As Christians we should seek to honor God through the tithe, purging out all self seeking attitudes in our heart that would cause us to selfishly withhold from Him in order to focus on our own needs or desires.

WHY DO PEOPLE WITHHOLD THE TITHE?

Poor stewardship in tithing can result from a variety of reasons:

1. Ignorance - Some people have never adjusted their lifestyle and incomes to the tithe principle because of a lack of sufficient scriptural instruction concerning its spiritual significance.

2. Selfishness, Materialism, and Greed - A reluctance to tithe is often the result of a materialistic spirit. A failure to surrender our finances to the principles of God's Word is often a sign that a lingering attitude of covetousness and materialism has not been adequately dealt with.

3. Distrust and Unbelief - Some Christians have never come to a place of secure confidence in the Lord's promise to provide for our every need (Phil. 4: 19). Instead of trusting in the Word of the Lord, they depend upon their finances, material resources, and natural abilities.

4. An Ungrateful Spirit - A failure to appreciate the depth of what Christ has accomplished for us often manifests itself in a miserly spirit of financial stinginess which selfishly withholds thankful support to the church, the kingdom of God, and the work of the gospel.

THE RESULTS OF REFUSING TO TITHE

An obstinate refusal to honor the tithe principle will inevitably result in detrimental consequences. **A person who stubbornly refuses to surrender their lives completely to Christ's Lordship will never become a strong, victorious Christian.** An unwillingness to yield our finances and possessions to Christ may be an indication of spiritual selfishness, distrust, dishonesty, and greed.

A stingy, materialistic mentality is detrimental to healthy spiritual growth. An impoverished spirit in giving inevitably leads to spiritual poverty. The Bible establishes this principle when it states, "*One man gives freely, yet gains even more; another withholds unduly, but comes to poverty*" (Prov. 11 :24, N.I.V.).

A Christian who refuses to trust in God's financial provision will experience a stunted and anemic faith walk. If a person cannot express his love and gratitude to the Lord in the use of his possessions and income, he will never experience the riches of joy, appreciation, thankfulness, contentment, and reward which is possible through totally surrendering one's life to Christ.

GOD'S PROMISES TO THE TITHER

Though our motives for tithing and giving should not be mercenary, God has graciously promised abundant blessings to the faithful, consistent tither.

1. Spiritual and Material Blessing – God has guaranteed to repay the responsive tither by overwhelming him with blessings:

“Test me in this (the tithe), says the Lord Almighty, and see if I will throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it” (Mal. 3:10, N.I.V.).

“Honor the Lord with your wealth ... then your barns will be filled to overflowing” (Prov. 3:9,10, N.I.V.).

Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously” (II Cor. 9:6, N.I.V.; see also Prov. 11 :25 and Lk. 6:38).

2. Divine Protection – God has promised to protect the faithful tither from the ravages of the devourer. He will establish a hedge against financial disaster, enable our possessions to last longer, and cause our 90% to go much further than our 100%.

“Bring ye all the tithes into the storehouse . . . And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts” (Mal. 3:10, 11, K.J.V.).

3. Eternal Rewards – In a very real sense, our tithing represents a practical investment in the kingdom of God and has a direct impact upon our eternal destiny and heavenly reward.

“Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where moth and rust do not destroy, and where thieves do not break in and steal. For where your treasure is, your heart will be also” (Matt. 6: 19-21, N.I.V.).

WHERE DOES OUR TITHE BELONG?

The scriptures clearly exhort us to *“BRING ALL THE TITHES INTO THE STOREHOUSE, that there may be food in My house”* (Mal. 3: 10).

The “storehouse” is the house of the Lord where spiritual provision is provided for God’s people. **The storehouse represents the local church where we receive shepherding, support, care, instruction, and fellowship.** God stipulates that our tithe should be brought to the church where we attend. **Our tithe should not be sent to other worthwhile or charitable institutions outside of our local church.** It should not be mailed to T. V. or radio evangelists, missionaries, orphanages, or other spiritual projects. This type of support falls under the category of freewill offerings which is above and beyond the minimum tithe responsibility.

Since the tithe “is the Lord’s” (Lev. 27:30) **and does not belong to us, it is not ours to do with as we please.** It is not our right or prerogative to send it where we like. **God has clearly instructed us to deposit it in the storehouse - the local church where we fellowship.**

TEN COMMON QUESTIONS CONCERNING TITHING

There are a variety of questions which usually arise over the issue of tithing. We will briefly examine some of the more familiar ones on the following pages.

1. Should I Tithe On the Gross or Net of My Income? *Usually people tithe on their gross income but there are differing opinions.* This should be between you and God. If a person is self-employed, the tithe should be on the net gain of the business.

2. Shouldn't I Pay My Bills First? - **NO! The tithe belongs to God, not your creditors.** Too many bills are usually an indication of poor financial stewardship and wrong priorities. Tithing is a first step to financial responsibility and provision.

3. What If I Can't Afford to Tithe? - In reality, a Christian cannot afford not to tithe. Nowhere in the Bible does God exempt the poor from giving or tithing. Jesus even commended the generosity of the poor widow who gave her two meager mites (Luke 21: 1-4). **The poor are better off giving unto God than withholding it.** Tithing is a means of giving our way out of poverty and financial debt. This is a divine law (Luke 6:38; Mal. 3: 10). The best way to get out of poverty is to give your way out. Whether we are rich or poor, our 90% will go much farther through the tithe than our 100% will without the tithe. Withholding the tithe only perpetuates poverty.

4. What If I Haven't Tithed Previously - Should I Pay Back Tithes? - The important thing is to commit yourself to faithful, consistent tithing now! If God pours out an abundance of finances, you can honor the Lord by giving more. If you have repented from withholding the tithe in the past, then begin afresh in the comfort and assurance that God has forgiven you. Don't look back but press forward in an attitude of confidence, commitment, and determination to be faithful before the Lord.

5. If God Wants Us To Give Cheerfully (II Cor. 9:7), Shouldn't I Just Give When I Feel Like It? - NO! We shouldn't serve God, make moral decisions, resist temptation, love others, pay our bills, believe God, or give our tithe just when we feel like it. If we harbor a begrudging attitude in giving or we are not particularly joyful and enthusiastic, we should not stop tithing. The solution is in repenting for wrong heart attitudes - not in withholding the tithe. We should ask God to forgive us, renew a thankful spirit, and restore a joyful, cheerful, generous, and enthusiastic attitude towards giving.

6. Should I Keep A Record of My Tithing? - Yes! Stewardship requires faithfulness, discipline, and diligence. **Keeping a reasonable record of our tithes helps promote responsible stewardship.** Simple bookkeeping helps us to establish a balanced financial budget which takes into account our financial responsibility before God. It helps us to keep track of our tithes on an ongoing basis, as well as the consistent structuring of our income and expenditures around the tithe principle.

7. When Should I Tithe? – The best safeguard for consistent, diligent tithing is to set aside the tithe whenever income becomes available, rather than run the risk of spending it or forgetting about it.

8. Should I Tithe If I'm Married to An Unbeliever – **YES!** Though you are not responsible for tithing off of your husband's or wife's income, **you are responsible to tithe off of your personal allowance, spending money, or income from work or other outside sources.**

9. What About Those Who Object to Tithing On the Grounds That They Already Give More? – In reality, this seemingly spiritual argument has generally proven to be a clever cover-up for stingy giving. **With very few exceptions, those who use this defense in rejecting the tithe principle are not even meeting the minimum requirement in giving represented by the tenth.** Tithing is a spiritual law and financial discipline to help determine whether we are, in fact, meeting this basic level of giving.

10. Who Should Tithe? – **EVERYONE!** Even ministers tithe off of the salary they receive (Num. 18:25–28). We should even instruct our children in the privilege and discipline of tithing at an early age.

CONCLUSION

We have carefully examined the subject of tithing and have established the fact that tithing is an important principle of giving which traces its roots back to the creation of man. It was practiced by godly men hundreds of years before the legal requirements of the Laws of Moses came into effect, and was a principle which Jesus clearly endorsed and commended.

Tithing is not a concept which Christians should take lightly, overlook, or fail to respond to. It is a divine law which will result in benefits and blessings if we faithfully obey it, or detrimental consequences if we ignore or violate it. If a Christian has not established this principle of proportionate giving in his or her life, now is the appropriate time to do so. This is an important decision and life-long commitment which requires faith in the promises of God and the counsel of His Word.

We also recommend that you read the Mannahouse booklet entitled, "Managing Your Money". **For a brief overview of the main points of this booklet, please re-read the boldly printed words on each page.**



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TIGARD CAMPUS

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