

Welcome to

# First Things

Seek ye first the kingdom of God

*Matthew 6:33*

Should  
Christians  
Tithe?

Q. **Must** Christians tithe?

A. No. We are not “under the law.”

Q. **How** should Christians Give?

A. Humbly, *Matthew 6*

Sacrificially, *2 Corinthians 8*

Generously, *2 Corinthians 9:6,*

Cheerfully, *2 Corinthians 9:7,*

Q. But, how does one know **how much** to give?

*Matthew 19:21-22* Jesus said to him (the rich man), “If you would be perfect, go, sell what you possess and give to the poor, and you will have treasure in heaven; and come, follow me.” When the young man heard this he went away sorrowful, for he had great possessions. *(also found in Mark 10, Luke 18)*

# Giving in the Bible

What else has God revealed about giving in his Holy Word?

Giving is the **first act of worship** recorded in the Bible. *Genesis 4:3-7*

# Giving in the Bible

*Genesis 4:3-5a* In the course of time Cain brought to the LORD an offering of the fruit of the ground, and Abel also brought of the firstborn of his flock and of their fat portions. And the LORD had regard for Abel and his offering, but for Cain and his offering he had no regard.

# Giving in the Bible

Cain: an offering of the fruit of the ground – the LORD had **no** regard

Able: the **firstborn** of his flock and of their **fat portions** – the LORD had regard

# Giving in the Bible

*Genesis 4:5b-7* So Cain was very angry, and his face fell. The LORD said to Cain, “Why are you angry, and why has your face fallen? If you do well, will you not be accepted? And if you do not do well, sin is crouching at the door. Its desire is contrary to you, but you must rule over it.”



What can we learn about how much  
to give from Biblical tithing?

# The Levitical Tithe

*Genesis 14:18-20* And Melchizedek king of Salem brought out bread and wine. (He was priest of God Most High.) And he blessed him ... ,

And Abram gave him a tenth of everything.

This foreshadows the Levitical tithe.  
*Leviticus 27:30*

# The Levitical Tithe

“Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the LORD's; it is holy to the LORD.” ... “And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the LORD.” *Leviticus 27:30, 32*

# The Levitical Tithe

“To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their service in the tent of meeting, so that the people of Israel do not come near the tent of meeting, lest they bear sin and die. ...”

*Numbers 18:21-22 (read 18:21-24)*

*(For further study, also read 18:25-end.)*

# The Levitical Tithe

The Levitical tithe is for the support of the local parish and clergy so it is a pretty good model for ordinary church giving.

We don't **have** to do it, but God reveals that He seems to “like” the idea of 10 percent. And, there is more ...

# Three Old Covenant Tithes

The Levitical tithe (*Num. 18:21-ff*)

The tithe of feasts (*Deut. 14:22-27*)

The tithe for the poor (*Deut. 14:28-29*)  
*every third year*

# The Tithe of Feasts

*Deut 14:22-23 (read Deut 14:22-27)*

“You shall tithe all the yield of your seed that comes from the field **year by year**. And before the LORD your God, in the place that he will choose, to make his name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstborn of your herd and flock, that you may learn to fear the LORD your God always. ...”

## The Tithe for the Poor

*Deut 14:28-29* “At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. And the Levite, because he has no portion or inheritance with you, ... *(continued)*”



# The Tithe for the Poor

*Deut 14:28-29 (continued)*

... the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the LORD your God may bless you in all the work of your hands that you do.”

# Tobit: a model of tithing

*Tobit 1:5-8* (Tobit is in exile in Nineveh)

All the tribes that joined in apostasy used to sacrifice to the calf Baal, and so did the house of Naphtali my forefather. But I alone went often to Jerusalem for the feasts, as it is ordained for all Israel by an everlasting decree. Taking the first fruits and the tithes of my produce and ...

## Tobit: a model of tithing (cont)

... the first shearings, I would give these to the priests, the sons of Aaron, at the altar. Of all my produce I would give a tenth to the sons of Levi who ministered at Jerusalem; a second tenth I would sell, and I would go and spend the proceeds each year at Jerusalem; the third tenth I would give to those to whom it was my duty, as Deborah ...

## Tobit: a model of tithing (cont)

... my father's mother had commanded me, for I was left an orphan by my father.

# Tithes: Flavius Josephus

“In addition to the two tithes which I have already directed you to pay each year, the one for the Levites and the other for the banquets, ye should devote a third (tithe) every **third** year to the distribution of such things as are lacking to widowed women and orphan children.” — *Antiquities of the Jews iv.*

# Why All These Rules?

- Practical Reasons: Pay for the church, attend to the festivals, care for the poor
- To distinguish the Jews from their neighbors who sacrificed (even babies) to idols.
- To enable the keeping of the first Commandment and the Greatest Commandment.

# The Greatest Commandment

Jesus said, “You shall love the Lord your God with all your heart and with all your soul and with all your mind.”

*Matthew 22:9*

# The First Commandment

“You shall have no other gods before me.” *Exodus 20:3*

# Love God or Money

Jesus said, “For where your treasure is, there your heart will be also.” *Matthew 6:21, and ...*

“No one can serve two masters, for either he will hate the one and love the other, or he will be devoted to the one and despise the other. You cannot serve God and money.” *Matthew 6:24*



# Tithes Summary (of sorts)

- Old Testament tithes were like “training wheels” for New Testament giving.
- We live under grace, not the law. Legalistic tithing is not required.
- These three tithes are a good starting point for giving.
- Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver. *2 Corinthians 9:7*

# Back to the First Offering

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# What's Wrong With Cain's Offering?

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# What's Wrong With Cain's Offering?

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# Defeating the Love of Money

- *Genesis 7* “Its desire is contrary to you, but you must rule over it.”
- *Matthew 19* “Sell what you possess and give to the poor, and you will have treasure in heaven.”
- *Leviticus 27* “Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the LORD's; it is holy to the LORD.”