

Gifts Given from the Heart

The Christian's Calling to Bring Tithes & Gifts

By Rev. Doug Barnes

Pastor, Hills United Reformed Church

Office: 507-962-3254

Home: 507-962-3255

E-Mail: hillsurc@alliancecom.net

A Calling We Need to Understand

Every American Christian should be a target for the IRS.

That's quite a statement, isn't it? But according to the computerized income tax program I use, "charitable giving" contributions that exceed about five percent of one's income can be a trigger for the IRS to look more closely at one's tax return.

Now, I don't write that to discourage you from claiming tithes on a Form 1040, much less to encourage you to give less. Instead, I want you to see how this information stands as an indictment against the Church in America. Because if we were doing what we're called to do, every Christian would be eligible to claim *at least* 10 percent of their income as "charitable giving" to their Church.

My intention isn't to write about tax deductions. My concern is for the giving of Christ's Church.

Several years ago, our Council noticed that offerings were less than what they should have been. As we discussed the situation, we came to the conclusion that many people don't really understand the Christian's calling to tithing and giving. In response, I wrote a few pastor's pages for our Sunday bulletins, and the response was encouraging. That's been a while, so I decided to reprint the material here so it would be available to those who missed it the first time around.

Our Foundation: The Old Testament

Now, I suggested that many people in the Church today don't have a complete understanding of the Christian's calling to give tithes and offerings. And really, that's not very surprising.

Much of the Church today is unsure of what to do with the Old Testament. Among those who know the essential concepts, too little time has been spent showing them exactly how those concepts apply to this specific application. Yet it's from the Old Testament that much of our practical instruction in tithing and giving is drawn.

So what *should* we do with the Old Testament? Should this largest section of Scripture – 39 out of the Bible's 66 books – be ignored? Is it to be read only as historical interest? Does it have some applicability, but only with regard to moral matters? Or ... what?

We must strive for a better understanding of the Old Testament. As the New Israel in Christ, the Old Testament relates the history of *our* people – the history of Abraham and his seed (Rom. 4:16; Gal. 3:29).

Now, since Jesus came and fulfilled the promise of the Covenant of Grace (Gen. 17:7; Jer. 31:31-34), some of the OT laws are no longer

intended to be carried out. These laws – called the “ceremonial” laws – include commands related to offering sacrifices and purifying the people of God. We no longer perform the actions these laws command because they pointed forward to Jesus (Gal. 3:24-25). Now that Jesus has come and fulfilled these “shadows,” we no longer need the “shadows” themselves (Gal. 5:2 ff.).

In some cases – like the offering of sacrifices – this means that we are to learn the principle demonstrated by the OT law, but the command itself is not to be done. In other instances, the fulfillment of Christ has resulted in the old sign being replaced with a new one. Thus, the Covenant sign of circumcision has been replaced with the unbloody sign of baptism; and the sacrament calling us to receive the grace of God’s deliverance has been changed from Passover to the Lord’s Supper.

Other OT commands related specifically to the nation of Israel. Thus, the penalties that were to be carried out for various crimes are not carried out by the Church, since we no longer live under the civil rule of Israel’s government. Likewise, the year of jubilee and the seventh-year rest cycle are no longer binding on us, since we no longer live in a land where our inheritance was determined by our physical descent. However, even though we no longer keep these commands letter-for-letter, the principles that undergird the commands are profitable for us, since they call us to demonstrate the character of God Himself.

Finally, the OT contains *moral* commands. These are the laws and case-laws which show us how to apply the Ten Commandments to our lives. These are entirely applicable to the life of Christians, because they were given with the intent of showing God’s people how to express their appreciation for God’s deliverance – a calling which has not changed.

So the Old Testament as a whole is *crucial* for the life of the Church. Its prophecy speaks to *us* and calls *us* to be faithful, unlike our fathers in the (Israelite) Church. Its poetry encourages *us* to praise our God and serve Him in the beauty of righteousness. And its laws demand that *we* show gratitude for His salvation by seeking to be holy as He is holy. As Paul wrote in 1 Cor. 10, those stubborn Israelites who died in the wilderness were *our* fathers, and it was *Christ* whom they were to follow!

Tithing: A Privilege of God’s People

So how does all of that apply to our offerings to the Church? In this way: it reminds us of our blessed *privilege* of *tithing*.

In Israel, the Law prescribed that the income of the land – grain and fruit and newborn animals alike – was to be tithed (Lev. 27:30-34).

Above all, this command was intended to remind God’s people that all they had was given to them by the Lord. As a continual reminder,

God called each Israelite to give a tenth (a “tithe”) of his income. They were to return this to the Lord by giving it to the Levites who taught and led them in worship (Num. 18:21 ff.). The Levites, in turn, tithed from this income, that the priests in Jerusalem might have provision (Num. 18:25 ff.). Periodically, part of the tithe was set aside for the care of the alien, the fatherless and the widow (Deut. 26:12). Part also was used for celebrating and feasting before the Lord by the congregation, which was to ensure that the Levites also were included (Deut. 14:22-29).

Tithing was not a new practice when Moses committed these commands to writing. Jacob promised a tithe of all that the Lord gave him in Haran (Gen. 28:20-22), and Abram gave a tithe to Melchizedek, priest of the Most High God (Gen. 14:17-20). Tithing of one’s increase clearly is not part of the ceremonial Law that Jesus fulfilled.

Indeed, we see this also in Jesus’ few mentions of the tithe. For while he denounces the Pharisees for their petty focus on tithing even their spices while neglecting matters that were absolutely *central* to the Law – like justice and mercy and love of God – yet He doesn’t say tithing was unimportant. Quite the opposite! “You should have practiced the latter, without neglecting the former,” He declares (Matt. 23:23; Luke 11:42; compare with Matt. 5:17-20).

Tithing, then, has an impressive pedigree. Both Abram and Jacob did it. Moses commanded it, as did Jesus. And in gratitude for what God has done for us, we *also* are to do it – just like our forefathers in Israel.

That’s not always easy. Sometimes it can seem like our paychecks aren’t even sufficient to pay the bills and buy groceries – much less to give ten percent of it away!

But such times are precisely when we most *need* to tithe! Because tithing forces us to fully rely on God for all that we have.

Because when we *do* tithe faithfully, that very act stands as a confession that all we have is *from* God; that we trust Him to give us all that we *need*; and that we believe this so completely that we are willing to part with a significant chunk of our income, demonstrating our faith in His promises through our faith-filled obedience.

A Distinction: Tithes Versus Gifts

Now, for a difficult practical question: *How should we tithe?*

With so many Christian organizations asking for our support, it’s not a simple question. Do Christian school tuition payments count as part of our tithe? How about the gift we send to Focus on the Family or the Alpha Center, or the cash we put in the plate for Middle-East Reformed Fellowship or Mid-America Reformed Seminary?

The short answer is, well, no. When God calls His people to tithe, He orders them to bring the tithe into *His storehouse* (Mal. 3:10), to use it for celebration at the place where *His name* dwells (Deut. 12:11), for the tithe is holy to the Lord (Lev. 27:30-32). The call to tithe is a call to give to God the portion He has claimed from what He has given.

What has God given which should be tithed? If someone borrows \$5 and gives it back, of course, that's not income. But if they repay \$6, the additional dollar *is* income. In short, if you should report it to Uncle Sam as income, then should be tithed to the Church.

But that's not all we collect in Church. When we pass the plate during worship, we collect two distinct things.

First, there's the *tithe* – a portion we're commanded to give, which should be at least 10 percent (a "tithe") of what God has given us.

As noted above, this practice of tithing was demonstrated first by Abraham (Gen. 14:17-21) and Jacob (Gen. 28:20-22). The Lord commanded this offering again in Lev. 27:30-33, explaining in Num 18:21-24 that it was to be used to support the Levites. The Levites, too, were to tithe (Num. 18:25-28) for the support of the priests. In addition, some of the tithe was to be brought to Jerusalem and used for a celebration before the Lord – a feast by the whole Church (Deut. 14:22-29). And He warns us: those who fail to tithe are *thieves* who rob God Himself, causing Him to curse them (Mal. 3:8-12).

The tithe, then, is our first obligation. It is this which we bring to the Church in our offering envelopes, that it might be set aside for the maintenance of the ministry (see HC Lord's Day 38).

Along with this, we are called to bring *offerings* – *gifts we give in addition* to the tithe, for specific causes beyond the needs of the Church. This was what Paul commended the Churches in Corinth and Macedonia for doing in 2 Corinthians 8-9. This too was to be collected once a week (1 Cor. 16:1-4), later to be distributed for the good of others – especially those of the family of faith (Gal. 6:10).

How much should we give in our offerings? Wrong question.

Better: *How richly has God blessed us?* Now let us give in proportion to our answer. Has He met your needs, but just barely? Then give Him your tithe, and with joy, add whatever pennies you can spare. Has He given exceedingly and abundantly beyond your needs? Give, then, in that sort of proportion, eager to express your joy at His generosity! "If the willingness is there, the gift is acceptable according to what one has, not according to what he does not have" (2 Cor. 8:12).

Paul reminds us that each should cheerfully give what he has decided in his own heart, trusting God to meet every need and knowing

that He will use these gifts to increase His own glory. "Remember this," Paul says. "Whoever sows sparingly will also reap sparingly, and whoever sows generously will reap generously" (2 Cor. 9:6).

To What End Do We Tithe?

Now, all of that might sound a bit self-serving. After all, the one who wrote this column gets paid by the Church!

And that's true enough. But let me assure you that my concern is not whether there will be money in the coffers for my paycheck. God has always provided for us, and I'm confident that He will continue to do so.

My main concern is that we – as members of Christ's Church, graciously delivered and richly blessed – show God our gratitude by fulfilling His calling. My secondary concern is that the deacons receive generous provision for performing the task to which *they* were called.

Consider the second concern first. If one of the young fathers among us dies, and his extended family lacks the resources to care for his widow and orphans, our deacons have the *sacred calling* to provide for them. If one of our families finds their house burned to the ground, our deacons are called to help them get back on their feet – perhaps with rent money for a time, and some "seed money" toward another home. Do our deacons have the resources to meet those needs? v

Because deacons are not just the payers of the bills and the keepers of the checkbook. That's secondary to their calling, at best.

The name of their office comes from the Greek verb "*diakonew*," which means, "to wait on tables." Originally, they were selected to provide for the needs of the widows. This would allow the apostles – and, later, the elders and ministers – greater freedom to preach, teach and pray (Acts 6:1-6).

That's still their calling. They are to serve, to provide, to encourage those who are in need and at a loss. Knowing the pain of pride, the deacons are to *seek out* those who are in need, *offering* both the physical care of the Church and the spiritual care of Christ's Gospel – coupling the gracious Word of our Lord with a visible sign of His love! If you want to see a dramatic example of this, consider Stephen, the first martyr of the Church. He died because of his powerful testimony of the Gospel (Acts 7) – spoken by a deacon, who likely began that day by distributing food to Christian widows! Likewise, it was the deacon Philip whose proclamation of the Gospel is powerfully shown in Acts 8.

Our deacons are called to demonstrate the grace of Christ through the physical help they give.

But if part of our tithe is withheld or given to other causes, our deacons are reduced to being bill-payers and accountants. And a powerful part of our witness is muzzled.

What's worse, though, is that our failure to tithe faithfully shows contempt for the God who *gave* us all that we have!

Read Malachi 1:6-14. When I earn money from investments, but I tithe only on the basis of my paycheck (or less), do I not sacrifice a blemished animal rather than the acceptable male from the flock?

Read Malachi 3:8-12. When we divert part of our tithe to a ministry outside the Church, do we not rob God?

Let this never be said of God's people. Rather, let us tithe as we have been called to tithe, expecting that God will reward us as He has promised (Mal. 3:10-12).

And then, as God blesses us, let us follow the example of the Church at Corinth and at Macedonia, giving to causes outside of the Church because of our joy in God's goodness (2 Cor. 8-9)! Let us give without worry about whether our extra gift is \$10 or \$100 or \$1000 – so long as it is given freely from the heart! Let us give not because we have counted our *pennies*, but because we have counted our *blessings*!

“Remember this: whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver,” Paul writes. “And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work” (2 Cor. 9:6-8).

So let us tithe faithfully, bringing into God's storehouse the commanded share from what He has given us; and let us give gifts *beyond* that tithe, eager to show God our joy at His blessing. Let us equip our deacons to fulfill their calling, even as we testify that we trust God to provide for our needs.

In short, let us praise the Lord with what He has given us, that He might take delight in the people He has called to be His own!

A Necessary Part of Worship

There's one last matter to consider concerning tithes and offerings.

Twice each week, we experience it: that curious little time between the song of dedication and the doxology when the piano plays, and plates are passed, and everything seems to be put on hold.

Should this time of “the offering” really be part of our worship?

The Church has not always said yes.

For many years, the province of Zeeland in the Netherlands was known for its objection to including the offering within the worship service. Instead, several deacons would arise just before the end of the service, stationing themselves *outside* of the sanctuary, where departing worshippers could deposit their offerings in bags as they left.

In our own federation, a few congregations have a box outside the sanctuary where tithe envelopes are to be deposited. Only special offerings for missions and the needy are collected during worship.

Should we do likewise? Would it be better to remove the offering, or at least the collection of tithes, from the worship service-proper?

In short, no. We do well to continue the practice we have maintained from the first. But if we're going to keep it as a part of our worship, we need to understand *why* it is included in our worship! We need to understand the important role our tithes and offerings play in the worship we owe to God.

It's important to note where this element of our worship is situated.

By this point of the service, we have heard God call us His people and promise to be our God. We have offered our concerns and needs to Him in prayer, certain that He has heard and will answer. His Word has been read, explained and applied to our lives.

Now our calling is to *respond* to God. First we pray that He will apply His Word to our lives. Then we sing, expressing our thanks to Him for that which He has revealed to us. Finally, we give a physical testimony to our faith and our gratitude – namely, our tithes and our offerings.

This is perfectly in line with what Paul commanded the Church in Corinth concerning the collection of voluntary offerings (1 Cor. 16:2), and it honors God's repeated command that His people not appear before Him empty-handed (Ex. 23:15; Ex. 34:20; Deut. 16:16).

Let us remember, then, that our “Offering of Tithes & Gifts” is a crucial part of worship. And let us participate in that worship with joyful hearts, recognizing God's abundant goodness by imitating His generosity. Then, “you will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God” (2 Cor. 9:11). *Amen!*