

LESSON 9

THE CHRISTIAN AND THE TITHE

“Dear Pastor, we miss our church very much,” wrote a family away on a visit. “We are sending our ties to the church.” Enclosed was a check for \$36.00. They had misspelled “tithes”—yet in their mistake they had described their true feelings. Their gifts were their “ties” to the church, even in their absence. Love was the motive, and the tithe was their guide to giving.

The believer’s guide for how much to give is found in the biblical idea of proportionate giving. In the Old Testament the proportion was guided by a system of tithes and offerings. Jesus set no amount to be given but held up examples of sacrificial proportions, such as the widow’s all and Zacchaeus’ one half. He stressed the spirit of generosity. Paul stressed that one’s giving be in response to the way God has prospered him. This suggests an increasing percentage as one’s income increases.

While tithe references in the Bible are sparse, there is much to be considered on the subject both from the Bible and from history. There are many difficulties involved in trying to understand tithing. One reason for this difficulty is that biblical tithing is not simply each person giving 10 per cent of his income to God’s work. Instead, it is a complex and changing system. Another difficulty is the long history involved. The tithe of Abraham and Jacob was not identical to Israel’s under the Mosaic Law. The tithing practices in late Old Testament days and in the era between the Testaments were also different.

A simple definition of the tithe is elusive. Bible scholars are not agreed. Some interpret that the Old Testament established only one tithe. Others contend that there were two. An even larger group interprets that there were three. One fact, however, is certain—tithing was a strongly established idea in Jesus’ day. It was a way of life.

The History of the Tithe

The origin of the tithe.

The history of the tithe includes the religious practices of peoples of many nations. It was a common practice all over the ancient world. Records show tithing in Babylon as early as the sixth century B.C. and in Syro-Palestine in the fourteenth century B.C. Tithing has been traced to the Carthaginians, Greeks, Phoenicians, Arabians, Chinese, Romans, Silicians, Gauls, Britons, and the Saxons.

There is no definite knowledge of how the practice began. One theory is that man first used his ten fingers or ten toes for counting. With this came the idea of giving one

The believer’s guide for how much to give is found in the biblical idea of_____.

(proportionate, giving)

*Is the following statement true or false?
Tithing was a strongly-established idea in Jesus’ day._____*

(true)

part, or one in ten. It appears that the practice began as a voluntary expression of gratitude to one's god. The tithe used by people other than Israel was much the same as Israel's. It was both a religious and a political gift. It was used to support the temple personnel and temple enterprises. The king usually collected the tithe since he often served as head of both the temple and the court.

The tithe in the Old Testament.

Tithing before the Mosaic Law.—Tithing began in the Old Testament as a spontaneous act of worship. The first account is that of Abraham's tithing the spoils of war to Melchizedek (Gen. 14:17–20). Jacob's tithe vow (Gen. 28:18–22) is the second recorded account of the tithe. Jacob had left home and was seeking a wife in Padan-aram. A few people have interpreted the controversy over sacrifices of Cain and Abel as a tithe issue.

Tithing under the Mosaic Law.—What began as a voluntary and spontaneous act of gratitude became a legal requirement. Under the Mosaic Law the practice was defined and required support of the Levites, the religious feasts, and the poor. Richard B. Cunningham¹ has indicated that three tithes were established. The first was the celebration tithe in which a family joined in the feasts and ate the tithe at the celebration meal (Deut. 12:5–19). The second was the charity tithe given every third year for the needy (Deut. 14:28–29). The Temple tithe was the third tithe (Num. 18:21–24). These three tithes involved at least 23 per cent of one's agricultural income.

The voluntary tithe was gradually changed into a tithing system. This system, in turn, changed during the course of Israel's history. Changes reflected the needs and attitudes of the times. One fact remained, however; the tithe was of agricultural products.

Frequently, the king, such as David and Hezekiah, collected the tithes. The king was in charge of the temple funds. He distributed the tithes and offerings to the personnel of the temple.

Hezekiah is said to have organized special storage and distribution places for collecting the tithes and offerings (2 Chron. 31:6–12). In the period of the prophets, the tithe became essential to the support of the Temple. This helps to explain the strong words of Malachi, Nehemiah, and Amos. The tithes were still mostly of agricultural products.

Tithes were used sometimes by the king for other than temple concerns. Samuel (1 Sam. 8:10–18) warned the people that a king would take their tenth of grain and of flocks and give it to his officers and servants. In Old Testament times life in Israel was basically rural and agricultural. The people did not separate the secular (such as government) and the religious. They saw both as responsibilities to God.

Firstfruits are interpreted by some scholars as being the same as the tithe. It is not always clear whether the tithe

Is the following statement true or false?
There are at least two accounts in the Old Testament on tithing before the Law was given. _____

(true)

List three uses of the tithe under the Mosaic Law.

1. _____
2. _____
3. _____

(Compare your answers with the text.)

Why was the tithe essential in the period of the prophets?

(Compare your answer with the text.)

and the firstfruits given to the priest were the same (Deut. 18:1–4). There appears generally to be a careful separation of the tithes and the firstfruits in most accounts. At times the major support of the priesthood seemed to shift from the tithe to the firstfruits. A consideration of the place of the offering and the firstfruits, as well as the tithe, is essential before the Old Testament picture of giving is complete.

Tithing in the period between the Testaments.

During the period near the close of the Old Testament and between the Testaments tithing practices were developed that shaped the world in which Jesus lived. The Jewish rabbis harmonized the tithing instructions into a clearly defined system. It called for three tithes:

1. An annual tithe based on Numbers 18:21–24 which was given for the Levites.
2. A celebration tithe based on Deuteronomy 12:5–19; 14:22–23 in which the worshipper, along with his family, ate his own tithe in Jerusalem.
3. A charity tithe based on Deuteronomy 14:28–29 was to be given in one's town for charity.

The rabbis also developed extreme interpretations of the tithing law and sought to impose them on the people. For example, a full treatment of the tithing of seeds and plants was carefully spelled out.² It was this seed tithing to which Jesus refers in Matthew 23:23 and Luke 11:42.

The rabbis distorted the place of tithing far beyond its original meaning. Tithing was supposed to cause rain to fall, and non-tithing would result in droughts.³ Their exacting detail often reached the ridiculous. For example, they specified that grain found in an ant hole was subject to tithe if the hole was close to the farmer's storage. It is not clear whether the tradesman and craftsman tithed, because basically the tithe was agricultural. Some suggest that as many as twelve different kinds of gifts, including the tithes, were called for during this time, amounting to about 40 per cent of one's income.

Tithing in the New Testament.

The New Testament has little to say about the tithe. In the three references to the tithe, it is discussed in connection with another point. Two of these are references by Jesus, and both come in connection with rebuke of the scribes and Pharisees for their hypocrisy. The third reference (Heb. 7:2–9) is made in connection with a discussion of Jesus as a high priest superior to Melchizedek. No reference is made to tithing by the apostles.

History affirms that tithing was a widely accepted practice at this time. Some hold that the New Testament's near silence on tithing was the result of simply taking tithing for granted; that is, it was so accepted that nothing needed to be said. A whole series of "arguments from silence" have been developed to make a case for New Testament tithing. An example of this approach is the argument that

Between the Testament periods the Jewish rabbis' system called for three_____.

(tithes)

During Jesus' earthly life, history affirms that tithing was a widely_____.

(accepted, practice)

Jesus practised tithing or else He would have been attacked by His critics for neglecting to tithe. Caution needs to be exercised in making too much of silence. One may be guilty of making the Scriptures say what they do not say.

Tithing among the early Christians.

Tithing was given little emphasis during the first five hundred years following Christ. A statement by Irenaeus who lived from A.D. 140 to 202 gives some insight. "Whilst they (the Jews) used to hold the tithes of their property as consecrated, they, on the other hand, who have grasped freedom (the Christians), dedicated to the use of the Lord all things which they possess, giving joyfully and freely in greater abundance, because they have a greater hope."⁴ As the fervor of the New Testament era diminished and the liberal giving of the Christians declined, church leaders gradually turned their emphasis on the tithe.

Irenaeus wrote that Christians gave their all in greater abundance because they had a _____

(greater, hope)

Tithing—established as a law of State.

At the Council of Macon in A.D. 585, the Roman church made tithing an official church law. It was acted upon again at the Council of Rouen in A.D. 650, Nantes in A.D. 660, and at the Council of Metz in A.D. 756. Charlemagne made tithing a public law for the Holy Roman Empire in the early ninth century. A similar action in England made tithing a church law in A.D. 786 and a state law in A.D. 900.

Abuses by the Catholic church during the period following the ninth century mark one of the darkest blots on their long history. Their abuses involved the sale of indulgences, a scheme of money collecting. Tithe abuses in England made life miserable for the people and resulted in open revolt.

What the Bible Says About Tithing

The word tithe (or tithing, tithes) appears thirty-nine times in the Bible—thirty-two in the Old Testament and seven in the New Testament.

Tithing in the Old Testament.

Genesis 14:20, RSV.—"And Abram gave him a tenth of everything." This is the first biblical instance of the tithe. It was given by Abraham to Melchizedek when Abraham had defeated an alliance of kings who had looted Sodom and taken captive Lot, Abraham's nephew. Abraham recognized Melchizedek's office as a priest and gave him the tithe as a worshipful acknowledgement to God.

The tithe of Abraham was voluntary. It involved a tenth of everything he recovered as war booty. It was given to a priest-king. No information is given as to how the tithe was used.

Genesis 28:10-22, RSV.—"Of all that thou givest me I will give the tenth to thee." This is the second tithe

*Is the following statement true or false?
While Genesis 14:20 tells us several things about Abraham's tithe to Melchizedek, it does not tell how the tithe was used. _____*

(true)

reference recorded in the Old Testament and involves Jacob's tithe promise to God. In a dream at Bethel, Jacob heard the voice of God blessing him. After he awoke, he built an altar and made this vow to God.

Little factual information is given in this passage. Apparently Jacob saw the tithe as an acknowledgement of his responsibility to God. He promised a tenth of everything he received. No insight is given as to whom the tithe was to be given or how it was to be used.

Deuteronomy 12:5-18, RSV.—"But you shall seek the place which the Lord your God will choose out of all your tribes to put his name and make his habitation there; thither you shall go, and thither you shall bring your burnt offerings and your sacrifices, your tithes and the offering that you present. . . . You may not eat within your towns the tithe of your grain or of your wine or of your oil . . . but you shall eat them before the Lord your God in the place which the Lord your God will choose.' "

These are the first instructions about the tithe. The tithe is of the agricultural products and is to be used in an annual celebration at one of the shrines of worship. The feasts and festivals had become an important part of the joyous religious life of the Hebrew people.

Deuteronomy 14:22-28, RSV.—"You shall tithe all the yield of your seed, If the way is too long for you, so that you are not able to bring the tithe, then you shall turn it into money and go to the place which the Lord your God chooses, and spend the money for whatever you desire, oxen, or sheep, . . . whatever your appetite craves; And you shall not forsake the Levite. . . . At the end of every three years you shall bring forth all the tithe. . . and lay it up within your towns; and the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled.' "

Instructions for the celebration feast described in Deuteronomy 12 are enlarged to include the right to sell the grain and, in turn, buy items for the feast at the shrine. Provision for the Levites to participate in the feast was to be made from the tithe. The other new tithe system feature was the third year use of this tithe. It was then to be given in the hometown for the Levites and the needy. The importance of the annual feasts is evident. They served as great unifying, patriotic, and religious occasions.

The tithe was to be of the grains. It was to be used for two years by the giver and the Levites in a feast. On the third year it was to be given to a local storage centre for use by the Levites and the needy. Deuteronomy 26:12 further defined that this third-year tithe was to be handled by the Levites.

Deuteronomy 26:12-14, RSV.—"When you have finished paying all the tithe of your produce in the third year, which is the year of tithing, giving it to the Levite, . . . then you shall say before the Lord your God, "I have removed the sacred portion out of my house, and

Jacob apparently saw the tithe as an acknowledgement of his _____ to _____.

(responsibility, God)

The first instructions about the tithe indicate that it was a tithe of _____.

(agricultural, products)

Is the following statement true or false?

While Deuteronomy 12 and 14 make it possible for the tithe to be converted to money, the third year use of the tithe was specified for the hometown Levites and the poor. _____.

(true)

moreover I have given it to the Levite, . . . I have not eaten of the tithe . . . I have obeyed.”’”

Upon the fulfilment of the responsibility of the third-year tithe, the Israelite was required to make a solemn declaration before God that his tithe was paid.

Numbers 18:21–28, RSV.—“‘To the Levites I have given every tithe in Israel for an inheritance,’ . . . And the Lord said to Moses, ‘Moreover you shall say to the Levites, “When you take from the people of Israel the tithe which I have given you . . . , then you shall present an offering from it to the Lord, a tithe of the tithe.”’”

This instruction reflects a change from the tithe system in Deuteronomy. It gives evidence of a growth in the organized priesthood. The Levites, who received no part in the inheritance of the land, were to receive a tithe of the agricultural products. The Levites, in turn, were to pay a tithe to the priests. This passage calls for the total tithe to be given to the Levites. No mention is made of the worshipper’s retaining any for his own consumption at the feasts or for helping the poor.

Leviticus 27:30–32, RSV.—“‘All the 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. If a man wishes to redeem any of his tithe, he shall add a fifth to it. And all the tithe of herds and flocks, every tenth animal of all that pass under the herdsman’s staff, shall be holy to the Lord.’”

This tithe instruction appears first in the arrangement of the Bible, but in time it appears later than the instructions in Deuteronomy. It includes additional tithe regulations. The tithe of the animals is added. The animals were to be driven through the gate, and every tenth one went to the Lord. There was to be no manoeuvring of the animals to prevent certain ones from being the tenth. Neither was the owner allowed to substitute another animal. If he attempted to exchange one, then both animals were to be given. The grain and produce tithe might be sold if desired, but 20 per cent extra was to be added if this was done.

2 Chronicles 31:6, 12, RSV.—“And the people of Israel and Judah who lived in the cities of Judah also brought in the tithe of cattle and sheep, and the dedicated things which had been consecrated to the Lord their God, and laid them in heaps” (v. 6).

This was a time of reformation, and the people eagerly presented their tithes. Hezekiah, the king, appointed the priests and Levites to receive the unpaid tithes and offerings. The close tie between religion and government is again illustrated. This account does not constitute a change in the tithing system as much as it indicates the failure of the people to give their tithes.

Nehemiah 10:37–38; 12:44; 13:5; 13:12, RSV.—“And to bring to the Levites the tithes from our ground, for it is the Levites who collect the tithes in all our rural towns” (10:37). “On that day men were appointed over the chambers for the stores, the contributions, the first fruits, and the tithes” (12:44). “And the tithes of grain, wine, and oil, which were given by commandment to the Levites, singers, and gate-

Is the following statement true or false?
The Leviticus 27:30-32 passage indicates no order for selecting the tithe of animals.

(false)

During the reformation of 2 Chronicles 31:6, 12, the people eagerly presented _____

(their, tithes)

keepers, and the contributions for the priests. . . . Then all Judah brought the tithe of the grain, wine, and oil into the storehouses" (13:5-12).

The idea of storehouses as gathering places for the tithes had become well established. When the Jews were returning from the Babylonian captivity and rebuilding Jerusalem, Nehemiah made arrangements for the collection and storage of the tithes.

Amos 4:4, RSV.—"Come to Bethel, and transgress; to Gilgal, and multiply transgression; bring your sacrifices every morning, your tithes every three days; offer a sacrifice of thanksgiving of that which is leavened, and proclaim freewill offerings, publish them; for so you love to do, O people of Israel!" says the Lord God."

Amos reveals the people's lack of sincerity in their worship and bringing of tithes. It is evident that Israel was not always faithful in their tithing.

Malachi 3:8-10, RSV.—"Will man rob God? Yet you are robbing me. But you say, "How are we robbing thee?" In your tithes and offerings. You are cursed with a curse, for you are robbing me; the whole nation of you. Bring the full tithes into the storehouse, that there may be food in my house; and thereby put me to the test, says the Lord of hosts, if I will not open the windows of heaven for you and pour down for you an overflowing blessing.' "

Prophetic preaching severely rebuked the nation for neglect in presenting the tithes to the Lord. Malachi accuses the people of robbing God by their refusal to pay the tithes and the offerings. These facts are clear: the tithe was viewed with great importance, the paying of it was a requirement, and its use was for the work of God—likely the Temple, since the reference "in my house" is noted.

Tithing in the New Testament.

In Jesus' day tithing was the established Jewish pattern of giving. Jesus was aware of the practice and its abuses by the rabbis.

Matthew 23:23, RSV.—"Woe to you, scribes and Pharisees, hypocrites! for you tithe mint and dill and cummin, and have neglected the weightier matters of the law, justice and mercy and faith; these you ought to have done, without neglecting the others' "(see also Luke 11:42).

Jesus does not condemn the tithing of the Pharisees. In fact, He was not talking primarily about tithing. He was rebuking the religious leaders for having lost their perspective of God's true values for possessions. They were concerned about the details of their tithing but were indifferent to the responsibilities of justice, mercy, and faith. There is much debate about the words "these you ought to have done." Most scholars believe this phrase refers to justice, mercy, and faith. Others hold that it refers to tithing. There can be no absolute certainty, but the weight of evidence is that He is referring to justice, mercy, and faith.

Jesus does commend the Pharisees for their careful

Is the following statement true or false?
During Nehemiah's time, the idea of storehouses for tithing was unknown.

(false)

Israel was not always faithful in _____

(their, tithing)

Why were the people rebuked by Malachi?

(Compare your answer with the text.)

Jesus condemned the Pharisees because they were indifferent to the responsibilities of _____, and _____.

(justice, mercy, faith)

tithing of their garden herbs. He does not recommend or reject the practice as a rule for His followers. This reference adds little information to the specific meaning of the tithe. The tithing referred to was of the garden products of seasoning leaves. It is one of the many tithe requirements added in the era between the Testaments. This reference tells what was tithed but does not specify who was expected to tithe or what the tithe was to be used for.

Luke 18:12, RSV.—" 'I fast twice a week, I give tithes of all that I get.' " These are the proud and haughty words of the Pharisee in Jesus' account of two men in the Temple. Jesus contrasts the boasting Pharisee with the penitent publican. Of the publican He said, " 'This man went down to his house justified rather than the other' " (Luke 18:14. RSV).

Again Jesus is not talking about the tithe. He condemns the man for his conceit and for holding others in contempt. The man's boasts about tithing indicate that he may have exceeded the requirements of the law.

Hebrews 7:1-9, RSV.—"For this Melchizedek, king of Salem, priest of the Most High God. . . to him Abraham apportioned a tenth part of everything. . . See how great he is! Abraham the patriarch gave him a tithe of the spoils. And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people, that is, from their brethren, though these also are descended from Abraham. But this man who has not their generalogy received tithes from Abraham and blessed him who had the promises. It is beyond dispute that the inferior is blessed by the superior. Here tithes are received by mortal men; there, by one of whom it is testified that he lives. One might even say that Levi himself, who receives tithes, paid tithes through Abraham."

This passage refers to Genesis 14:20 when Abraham paid tithes to Melchizedek. It illustrates the superiority of Christ to the Levitical priesthood. The passage is about Jesus, not tithing. To make it different is to distort the revealed truth. It is easy to reason that if tithes were paid to an inferior priest, how much more ought tithes be paid to Christ. The value of such logic is to remind the Christian of an important reason for his giving. However, to force the logic is to force the Scriptures to say more than they actually say.

A Summary of the biblical survey on the tithe.

This brief survey of Scriptures dealing with the tithe reveals the following summary of facts.

1. The tithe in the Old Testament involved a system of giving livestock, grain, and oil (agricultural products), not just a simple 10 per cent of one's income.
2. There is a sparsity of biblical discussion of the tithe in

*Is the following statement true or false?
Hebrews 7:1-9 illustrates that Jesus was superior to the
Levitical priesthood_____*

(true)

the Old Testament and even less in the New Testament.

3. It is not possible to determine with finality all that the tithing system involved or how much of the individual's income it required.
4. Tithing was part of a much larger concept of giving that included offerings (both specified and freewill), firstfruits, and sacrifices.
5. The Old Testament approach to tithes, offerings, and firstfruits reflected a close tie in the religious and political life of Israel. They saw life as one whole and not separated as some see it.
6. People abused the tithe frequently by neglecting to give it and by using many loopholes to avoid it. Leaders also abused it by making unreasonable demands.
7. The New Testament does not affirm a specific position on the tithe for the Christian. Jesus commended the Pharisees for tithing their garden herbs. He gave no instructions to His followers on this practice. This does not mean, however, that Jesus was silent on the subject of giving for His followers.
8. The tithe offers the Christian a heritage that can help shape his understanding of giving and can serve as a guide to assure his growth in giving.

The Christian and the Tithe

What should be the Christian's response to the tithe? The positions held by Christians vary radically and embrace a wide variety of interpretations. The two extremes need first consideration. One view holds that the Christian is obligated to tithe and not to do so is to rob God. The opposite view comes from a group wishing to be free of any obligation to give: They contend that the Christian is free of the law of the tithe and has no obligation to give. Neither position reflects the New Testament note of responsive giving.

The New Testament gives major attention to a voluntary, generous, and loving response to Christ and His ministry. To conclude that the Christian is still under the law of the tithe misses the spirit and nature of the Christian life. However, to conclude that the Christian has no responsibility and is free to be as "little" as possible in giving denies what being a Christian is all about. If the New Testament does not clearly affirm the tithe position, it does clearly expect the Christian to move to a higher quality of giving. In the New Testament there is a shift from a law requirement to a love-for-Christ expression. The Christian is free to respond to the demands of love. This does not

State two extreme views on tithing.

(Compare your answers to the text.)

The New Testament clearly expects Christians to move to a higher quality of _____.

mean that the Christian in his giving is free of demanding expectations. It means he is no longer subject to the Mosaic Law. He is subject to Christ.

The Christian should learn from the tithe.

Many sincere Christians have adopted the tithe as a guide to giving. They have chosen this guide, not because they had no choice but because they wanted to show their love. Paul explained that the Law was a "schoolmaster" for the Christian. "Now before faith came, we were confined under the law, kept under restraint until faith should be revealed" (Gal. 3:23, RSV). He went on to describe the contribution the Law had made to the Christian. "Thus the law was a kind of tutor in charge of us until Christ should come, when we should be justified through faith; and now that faith has come, the tutor's charge is at an end" (v. 24, NEB). The Law (including the law of the tithe) had served a great purpose. It had served until Christ, then all of life began to revolve around Christ and not the Law.

The "tutor" idea of the Law was drawn from the practice of placing the Jewish youth under a pedagogue—one like a tutor but with more authority. The pedagogue was to train, teach, and discipline the youth. When the youth reached age fifteen, the pedagogue was dismissed and the young man was free of his authority. He had served his purpose. This is what Paul claimed about the Law. "But now we are discharged from the law, dead to that which held us captive, so that we serve not under the old written code but in the new life of the Spirit" (Rom. 7:6, RSV).

The follower of Christ learns much about giving from the Law. Not to claim this benefit would be a tragic mistake. His giving, however, is not set by a rule but is the free giving of one compelled by a higher calling. When a Christian elects to be a tither, it is because tithing offers him a guide in developing his love giving to Christ.

The Christian should avoid tithe abuses.

History records the beginnings of many great Christian-giving movements in which the tithe was recommended as a guide. The tragedy has been that often the Christian note was lost and replaced by many tithe abuses. Religious leaders and individual believers should be alert to the abuses often attached to the tithe appeal. They include:

1. The tendency to make religion a man-centred and rule-centred experience
2. The promise of material rewards for faithfulness in tithing
3. The threat of impending judgement in the form of an accident, sickness, or financial upset from failure to tithe

(giving)

Many Christians have chosen the tithe as a guide because they wanted to _____

(show, their, love)

The Christian's free giving is compelled by a _____

(higher, calling)

*Is the following statement true or false?
Many abuses are often attached to the tithe appeal.*

(true)

4. The temptation to substitute tithing for personal commitment
5. The attempt to escape greater obligations and opportunities of making the tithe the full obligation one has to God
6. The mistaken notion that the tithe is God's and the rest is man's

Slogans like "Tithing Pays" and "Tithing is Good Business" may make strong fund-raising phrases, but they abuse the Christian meaning of giving. It is serious error to promote giving on any basis or under any banner that distorts biblical stewardship.

What should Christians do about the tithe? If tithing is made the basis of stewardship or even of Christian giving, such an approach will be less than Christian. If Christ's kind of giving is adopted as the pattern and the tithe is then adopted as a guide to promote growth, then tithing can be helpful. But always the goal is growth in the grace of Christian giving.

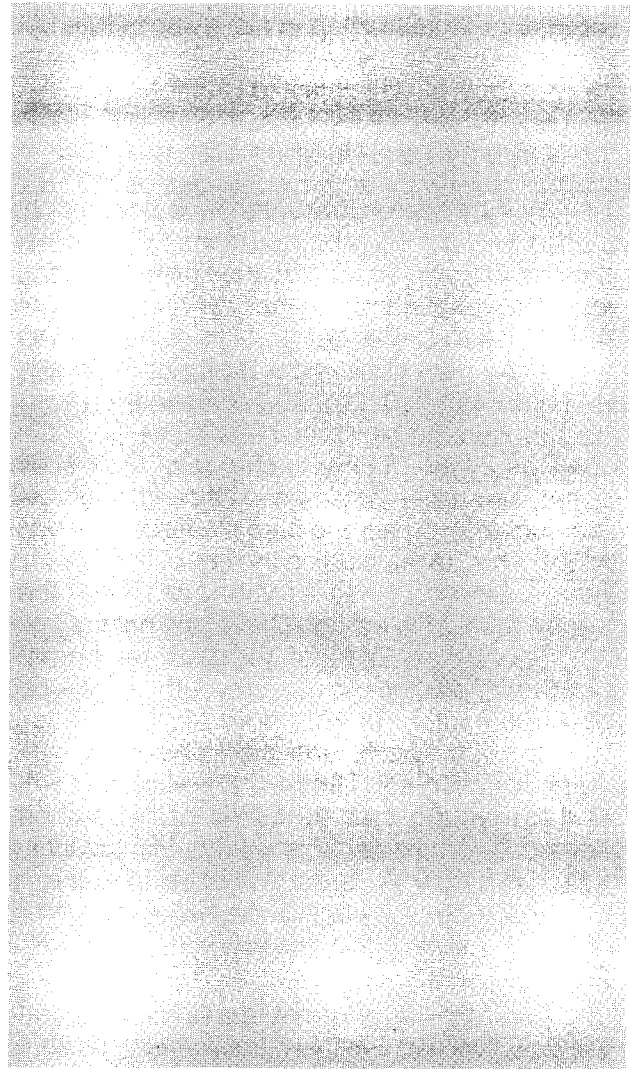
Notes

¹ Richard B. Cunningham, from unpublished paper, 1972.

² William L. Hendricks, "The Christian and the Tithe," *Resource Unlimited*, ed. William L. Hendricks (Nashville: The Stewardship Commission of the Southern Baptist Convention, 1972), p. 192. Used by permission.

³ Max Seligsohn, "Tithe," *The Jewish Encyclopedia* (New York: Funk and Wagnalls, 1905), XII, pp. 150-52.

⁴ James Hastings, ed., *Dictionary of the Apostolic Church* (New York: Charles Scribner's Sons, 1919), II, p. 595. Used by permission.



Home Study Exercise

Basic activity (Levels 1, 2, and 3). Read the study guide text and answer the following questions.

1. What is the believer's guide for how much to give? _____

2. Give two examples (with scriptural references) of tithing before the Mosaic Law. _____

3. Under the Mosaic Law the tithe was defined. For what uses was the tithe required? _____

4. What was the tithe used for during the period of the prophets? _____

5. During the period between the Testaments, the Jewish rabbis harmonized the tithing instructions into a clearly defined system. What three tithes did the system call for? _____

6. What does history affirm concerning tithing during New Testament times?_____
7. According to Irenaeus (A.D. 140–202), why did the Christians dedicate to the Lord the use of all things in greater abundance?_____
8. What three ideas about Abraham's gift to Melchizedek can you name?_____
9. In comparing Deuteronomy 12:5-18 and Deuteronomy 14:22-28, what two systems of tithe instructions are found?_____
10. According to Leviticus 27:30-32, what system was used in selecting the tithe of animals?_____
11. In studying Amos 4:4 and Malachi 3:8-10, what can we conclude about Israel's tithing record?_____
12. In Matthew 23:23 and Luke 11:42, what was the main teaching concerning the Pharisees?_____
13. What does the passage of Hebrews 7:19 illustrate?_____
14. What are the two views about Christian tithing that the author considers as extremes which do not reflect the New Testament note of responsive giving?_____
15. What type of giving is given major attention in the New Testament?_____
16. Since the Christian's giving is not set by a rule, what guides him in his giving?_____
17. List six abuses often attached to the tithe appeal._____
18. Read pages 157-162 in *God's Miraculous Plan of Economy*.
19. Prepare a sermon or a Bible lesson on one of the following subjects:
 - "Tithing: The Starting Place for Christian Giving"
 - "Joyful Giving—Faithful Living"
 - "Christian Giving Vs. Legalistic Duty"

Supplementary activity (Levels 2 and 3).

1. Write a paper of at least one page defending or refuting Dr. Taylor's statement (p. 160): "God will give us anything that we will use to glorify him." Support your position with Scripture references.
2. Why are there so few New Testament passages that deal with tithing?
3. What type of giving is emphasized in the New Testament?
4. Describe some tithe abuses: a. among Christian groups, b. in your church or mission.

Advanced activity (Level 3).

1. Compare the Old Testament system of giving and that taught in the New Testament.
2. List some dangers in the teaching of tithing, and some rewards from teaching tithing.
3. Write a paper of at least one page on the following subject:
"Can a Christian Under Grace Give Less Than a Jew Under Law?"

Seminar Discussion

1. Discuss the history of the tithe.
2. Discuss the dangers of Christians allowing the tithe to become the end of giving instead of the beginning point.
3. After the Christian tithes all his income, is he free to use the remaining amount without a thought of God?
4. Discuss the abuses of the tithe.
5. If you have Level 2 and 3 students, ask them to share number 1 under Supplementary activity with the seminar group.
6. Compare sermons or Bible lessons prepared for question 19 in Basic Activity.
7. Discuss this question: Can a Christian under Grace give less than a Jew under Law? (If you have Level 3 students, ask them to share their paper (number 3 of Advanced activity) on this subject.
8. Discuss "hilarious giving."