

# Principles of Wealth

## Part 5 - New Testament Tithing

October 4, 1998

*Deuteronomy 26:1-19*

- **Review and Introduction**

Having considered how it is that God in His normal providence causes us to prosper, it is only fitting for us to now turn our attention to how it is that He would have us act as stewards over that wealth. In particular, we will consider the theology of the tithe, the commandments involving the tithe and next week we will address practical questions regarding the tithe. Note that we are not considering charity, gifts or other offerings at this point. Our focus for these two weeks will be on the tithe.

There are numerous passages in the OT regarding the establishment of the tithe and the manner in which it was to be administered. The word tithe simply means tenth. All of the tribes of Israel had been given land in which to dwell and provide for their families. However the Levites did not receive a portion of land, instead they ministered at the tabernacle and later the temple with the Priests and as a result they were the recipients of the tithe of the tribes. Specifically, the tithe went to the Levites who worked and taught the people and they in turned gave a "tithe of tithes" to the Priests who performed the sacrificial duties. The tithe was brought locally to the Levites each year or at regular intervals but on each third year the tithe was brought to Jerusalem.

- **New Testament Continuity**

*8 Do I say these things as a mere man? Or does not the law say the same also?<sup>9</sup> For it is written in the law of Moses, "You shall not muzzle an ox while it treads out the grain." Is it oxen God is concerned about?<sup>10</sup> Or does He say it altogether for our sakes? For our sakes, no doubt, this is written, that he who plows should plow in hope, and he who threshes in hope should be partaker of his hope.<sup>11</sup> If we have sown spiritual things for you, is it a great thing if we reap your material things?<sup>12</sup> If others are partakers of this right over you, are we not even more? Nevertheless we have not used this right, but endure all things lest we hinder the gospel of Christ.<sup>13</sup> Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar?<sup>14</sup> Even so the Lord has commanded that those who preach the gospel should live from the gospel. 1 Corinthians 9:8-14 NKJV*

It is not a difficult thing to establish from the Old Testament that all were under the obligation of tithes, offerings and sacrifices. Given the Church's unfortunately low opinion or familiarity with the OT, there is a common objection to the tithe declaring that since it is taught under the old covenant, we are somehow no longer bound to the ordinance. This NT passage gives us the explicit connection and application.

There are typically two opposing camps to consider when applying OT commands. The first camp declares that the OT commands are dead and gone unless the NT affirms them. The second states that all of the OT is normative and applicable except where the NT states that it is not. I believe that this second position is the proper way to view the Scriptures as a single complete set of instruction from our Lord. We must be students of both the OT and the NT in order to determine all of the instruction that God would have for us on various points.

At the beginning of this passage Paul refers to an OT passage which teaches about oxen sharing the fruit of labor. He then makes explicit application beyond the fair treatment of hard working animals. He teaches that he who labors should do so in faithful expectation of fruit. The application is for both material and spiritual work for those who have a right to share in the increase. Even though Paul had waved his right to share in the increase of the people he taught, he teaches that the principle is that he had the freedom to exercise this right.

Paul then refers to another OT concept; the Levites and Priests who ministered in the temple on behalf of the people had a similar right to share in the increase which was represented by the tithes brought to the temples. Then Paul takes these two principles and declares that under the administration of the new covenant there is continuity for the work done by the Church.

- **Tithing Should Be Regular and Disciplined**

*Now concerning the collection for the saints, as I have given orders to the churches of Galatia, so you must do also:<sup>2</sup> On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come.<sup>3</sup> And when I come, whomever you approve by your letters I will send to bear your gift to Jerusalem.<sup>4</sup> But if it is fitting that I go also, they will go with me. 1 Corinthians 16:1-4 NKJV*

The primary context of this passage is the support that Paul was collecting for the church in Jerusalem which was under a famine. But the instruction is normative and extends beyond that particular application. First note that Paul is teaching that the people should be systematic in their giving. He wants to avoid a rushed, emotion-filled, last minute collection when he arrives, he instructs them to set money aside each week as they gather so that there will be no inappropriate fundraising.

We should also then be wary of desperate (blood on the envelope) appeals for money. We are to be cheerful givers (2 Cor 8) and just as we would pursue wisdom with regard to our wealth, we should pursue wisdom with our tithe. We give not out of emotion but from a wise, joyful heart. Therefore, when someone is pushing for an emotional appeal he is asking you to give on some other basis. The foundation of giving should be obedience to the Lord's commands not because you want to appease some charlatan trying to get his hand in your pocket. Emotional or guilt motivated giving is disobedient.

Secondly note that this giving is in proportion to how the Lord has providentially caused him to prosper. This points back to the tithe in that God required a consistent portion or percentage of our increase not a fixed amount. God knows that some are poor and others are wealthy and to the extent that God has granted increase, we should be disciplined and systematic about setting it aside. We see a more explicit reference to this principle in 2 Cor 8:10-15 where Paul gives them instruction on generosity. He teaches that we are to give in a manner proportionate to our increase. This removes the temptation to compete with others in giving and removes the pressure that tempts all to give the same amount. God has established our tithing to be ten percent of our increase. If God diminishes our increase, our tithe goes down. If God gives in increasing abundance, the tithe goes up.

- **Abraham Our Example**

*For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham returning from the slaughter of the kings and blessed him,<sup>2</sup> to whom also Abraham gave a tenth part of all, first being translated "king of righteousness," and then also king of Salem, meaning "king of peace,"<sup>3</sup> 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.<sup>4</sup> Now consider how great this man was, to whom even the patriarch Abraham gave a tenth of the spoils.<sup>5</sup> And indeed those who are of the sons of Levi, who receive the priesthood, have a commandment to receive tithes from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham;<sup>6</sup> but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises.<sup>7</sup> Now beyond all contradiction the lesser is blessed by the better.<sup>8</sup> Here mortal men receive tithes, but there he receives them, of whom it is witnessed that he lives.<sup>9</sup> Even Levi, who receives tithes, paid tithes through Abraham, so to speak,<sup>10</sup> for he was still in the loins of his father when Melchizedek met him. Hebrews 7:1-10 NKJV*

In just two short verses in the OT we have an incredible type of Christ revealed in Melchizedek. Before the Mosaic law was given, before the Aaronic or Levitical priesthood was established, we have our first reference to a tithe. He was a foreshadow of the Priestly and Kingly combination that we would see in our Lord Jesus Christ and he also brought out bread and wine which may be a picture of the table that our Lord left for us in communion. But important for our discussion today is the fact that Abraham tithed his increase to Melchizedek and in return was blessed.

Not only is Melchizedek a type of Christ, so too Abraham was a type of all those who are of the faith of Abraham. We then have a picture here of the Church tithing to the Lord Jesus Christ. Just as Jesus said to the unbelieving Jews who claimed to be sons of Abraham, that they should bear the works of Abraham. So too, we who are the true descendants of Abraham should bear a family resemblance to him.