

LESSON 2

Understanding Tithes and Offerings

As His child, our obedience in finances matters to the Father and yields abundant blessing. This requires understanding of the Biblical significance, and difference between, these two disciplines.

Jesus routinely exposed the heart of the matter to those with an ear to listen. Throughout the Gospels, we observe His ability to turn an ordinary situation into a soul-searching exercise.

In one such conversation,¹ often referred to as the “Seven Woes,” Jesus challenges a stubborn audience on the significant disparity between their perception of priorities and the reality of God’s righteous perspective. He observes their dutiful tithe, then exhorts them to value people over their own pompous adherence to the law. His comments affirm the importance of the tithe *in addition to* the priority of exercising “justice, mercy, and faithfulness.” Whether in Jesus’ day or our present age, this latter activity necessitates the generous and often sacrificial relinquishing of time, talent, and money.

By establishing a connection between these two principles He effectively puts to rest the argument of whether or not a tithe is a relevant concept to church life; the passage shows the Father’s pleasure in *both*. The Word conveys they are equally important, and a Biblical worldview solidifies it: if it matters to Jesus, then it needs to matter to us.



Tithing: stop debating & start honoring.

The concept of a *tithe*, a “tenth part” given in support of temple function and the priests’ livelihood, was established by God² not as a tool to gauge our holiness through adherence (as the rulers above viewed it) nor to measure our level of commitment. Rather, 10% provided a starting point, a baseline by which His chosen race³ could express their humble gratitude and sincere obedience in contrast to the pagan religious practices of the surrounding nations. Not unlike in Jesus’ day, participating in such an intentional act of honor to the Creator meets the practical needs of those in service in the Lord’s House today and provides a base of support for the local church to fulfill its responsibilities.

We deceive ourselves if we think that we are somehow “giving to God” any specific percentage of something that is “ours.” As established in our first lesson, it’s all His in the first place; so our attentive stewardship of the 90% we get to “keep” is really the crux of the matter.



Is the tithe meant to be a literal percentage, or just a guideline to giving?

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“Over and above” funds are offered beyond what God asks of us through obedience.

Training our heart to do “more than what’s expected” shows an understanding of Philippians 2 (NIV): “And being found in appearance as a man, [Jesus] humbled himself by becoming obedient unto death – even death on a cross!” Imitating Christ, as the Apostle Paul exhorts us,⁴ means going above and beyond, willing ourselves past our comfort and convenience – and thus bringing glory to God. This principle applies equally to our worship, our work ethic, our parenting, our academics, our service to the church and community, and to our giving.

Described in various forms as pledge, letter of intent, faith gift, commitment, faith promise, and so on, giving over and above is solidified in two distinct passages in Paul’s letters to the church in Corinth. We can “set aside” resources from what have presently,⁵ and we can participate “beyond our ability,”⁶ believing God to supply what He divinely prompts us to contribute, that we do not yet possess.



Given the variety of “good” causes and needs out there, where should my “extra” giving be directed?



Probe further: how do I prove ourselves responsible with little (obedience), thus showing the Father that I can be entrusted with much (over and above)?

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PERSONAL / HOUSEHOLD APPLICATION

- DISCUSS** What is our attitude toward “how much” we are to give, and to keep? Consider your level of commitment to your local church as evidenced by the amount you give, especially in the context of other things you purchase that are neither needs, nor Kingdom-related.
- DECIDE** Establish a consistent, prayerful approach to every opportunity to give. Make a list.
- DO!** Follow through! Set aside a special savings account dedicated to the Lord; consider “adopting” a specific, known financial need within your fellowship, i.e. funding youth trips or updating the church office computers. As resources become available, ASK your pastors/leaders what the most pressing needs are; avoid “designated giving” unless invited to do so.

1	Matt 23:23
2	Lev 27:30
3	Deut 7:6
4	1 Cor 11:1, Eph 5:1
5	1 Cor 16:2
6	2 Cor 8:3

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Additional Study

Utilize these supplemental studies during the week, following each lesson. Deepen your appreciation for all you've been given, by seeing it in the total framework of God's amazing plan for your life. His blueprint calls for your faith-filled stewardship of His resources, which produces an abundant harvest in your life, in the Body, and in the world around you.

Lesson 2: Understanding Tithes and Offerings

Showing honor to the Father must be a motivator, not merely a byproduct, when it comes to giving. In other words, doing the right thing without the right attitude does not constitute true obedience (see Matt 21:28-32). Approaching the question of tithes and offering in the framework of honor tends to soften much of the rhetoric over which many stumble when trying to discern God's will for their finances.

The following verses speak specifically to honoring God throughout the process of generating and receiving sustenance. What crops were to the writers of the day, your job/income/proceeds are in present terms. Note in particular in the Exodus passage, that the offerings are being made in a context of celebration – festivals conducted in honor of the Creator and Giver!

PROV 3:9

Showing honor before the harvest as an act of “advance gratitude”

MAL 3:10

Showing honor to the Lord by being diligent and by trusting His faithfulness to do what he says He will

EX 23:16

Showing honor by celebrating Him as Provider, rather than focusing on the result of our labor, lest we boast in our work(s)