

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.

Many in the class will inevitably but silently wonder, “*Ok fine, but what is my tithe supposed to support?*” This common question is often closely followed by, “*Then where should my “offering” be given?*” This week’s lesson provides an opportunity to distinguish between the tithe and an offering, which we refer to as “over and above” giving.



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.

While many prefer to debate such questions as “Should a Christian tithe?” our perspective is, rather, “Why *Wouldn’t* a Christian be willing – no, desire! – to surrender a mere tenth?” When taken as a guiding principle more so than a “point of Law” to argue, giving a tithe thus becomes an exciting, wonderful act of worship, not a duty.

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.

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

TEACHER NOTE:

To be somewhat humorous, the answer is, “Yes!” Reiterate to your class that the idea of a “tenth part” dedicated to funding Kingdom work, in and through the believer’s local place of fellowship (i.e. their “temple”), is God’s idea, not man’s.

Engage them in discussing what your church’s “improved” budget would facilitate -- in terms of ministry, discipleship, missions and community impact -- if just 50% of church households were faithfully contributing 10% of their income. Lead them in some rough math based on # of families and a reasonable average income, then compare it to your actual annual operating budget. You may be surprised by the results!

Tithing also serves as a guideline for *obedience* in giving, rather than merely answering the heart-revealing question, “How much am I SUPPOSED to give?” Ask them to consider: how has the church been conditioned by our own selfishness to think along those lines, instead of asking “How much am I ALLOWED to give?” The rhetorical nature of the latter should be obvious, as no one really asks that. But we certainly ask the former.

TEACHER SUMMARY:

As a literal percentage, tithing establishes an operational budget goal for your church as an organization. As a guideline, tithing promotes our honor and awareness of God’s priorities, be they financial or otherwise.



“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.

Whereas the faithful giving of our tithe reflects our obedience to the Father, “over and above” gifts evidence our desire to mirror His example of selfless generosity.⁵ Note that such an offering must not become an act of “works,” lest anyone boast.⁶ Scripture shows us that such gifts will be facilitated through surplus and/or by sacrifice.⁷ What the church has come to call “freewill offerings” is a great example of this category.

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,⁸ and we can participate “beyond our ability,”⁹ believing God to supply what He divinely prompts us to contribute, that we do not yet possess.

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

TEACHER NOTE:

Encourage those believers in your class with the simple promise of **John 10:27**:

“My sheep hear My voice, and I know them, and they follow Me.” Follow this recipe:

1. **PRAY.** Communicate with and wait upon the Lord (including fasting).
2. **CHOOSE.** Follow through on what He directs, and follow His example of generosity.
3. **WALK** by faith, not by sight. If we wait until we can answer the question, “Where are the funds going to come from?” we will often never give.

SUGGESTED ANSWERS:

- Participation in the vision this church has articulated re: the current campaign (renovation/expansion, new land/building, debt retirement, missions initiative)
- “Para-church” ministries that are currently a focus for your local fellowship (missions organization, crisis pregnancy center, homeless shelter, etc.).
- What moves your heart? (Compassion, WorldVision, BloodWater Mission, Bikers for Jesus, etc.).
- Today: hospitality = opening your homes for consistent, purposeful engagement with fellow believers and in effort to reach your neighborhood
- The future: “planned giving” and/or endowments = funding future church work



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

TEACHER NOTE:

Ask someone to look up two key verses: **Luke 12:48b, 16:10**. The inter-connectedness of these two passages reveal the weight placed by the Father on the responsible administration of resources by His children.

SUGGESTED ANSWERS:

- Our financial decisions, historically speaking. “A tree is known by its fruit.” (Luke 6:44)
- Our consistency. In other words, how readily and quickly we respond to known needs.
- Our attitude. Do we whine & drag our feet regarding needs or jump at the chance to be part of what God is doing?
- Our actual “do good” behavior, versus our “look good” words. Remind your class: we do not “earn” His grace in the process! We merely affirm it, and bring Him glory (Matt. 5:16)

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- Take small steps in “renewed” obedience. Act on the conviction of the Holy Spirit.
- Set goals, and worship <Him> - not ourselves, nor the process - when they are accomplished.
- Follow through on things we are (t)asked to do.

TEACHER SUMMARY:

An effective conclusion for this critical lesson is to differentiate for your class the role of the Old Testament temple as a storehouse (i.e. the recipient) of giving and generosity (Gen 14:20, Lev 27:30) from that of the New Testament church as a clearinghouse (i.e. the manager & distributor) of resources (2 Cor 9:14).

As we have seen through this study, giving in the New Testament is not directed to the church “at-large” but rather to the local church. Why? Because the local church has a better view and understanding of large-scale needs, plus it has the best mechanisms to distribute resources in an accountable fashion. This process implies TRUST in local leadership and requires a heart of SUBMISSION to those in position to make decisions regarding allocation of funds and resources – ESPECIALLY in those instances when we have other ideas / preferences / priorities.

PERSONAL / HOUSEHOLD APPLICATION



DISCUSS

What is your 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.

2	Lev 27:30
3	Deut 7:6
4	1 Cor 11:1, Eph 5:1
5	James 1:5
6	Eph 2:9
7	1 Chron 29:3
8	1Cor 16:2
9	2 Cor 8:3