



Tithing

POSITION PAPER

A HORIZON CHURCH RESOURCE

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Disclaimer: The subjects of giving, stewardship, tithing, and the application of Old Testament instructions to New Testament believers are massive subjects. Over 2,300 portions of scripture and hundreds of books have been written on these topics, so I am not attempting to thoroughly cover the arguments or present an exhaustive explanation.

My goal is simply to give you some solid biblical principles and verses to consider as you live the life of a New Testament giver/tither, and to clearly explain where we stand as a church on this subject. For anyone interested in a deeper study of these topics, I would highly recommend ***Money Possessions and Eternity* by Randy Alcorn**. It is by far the best material I've read on these subjects and would be a great investment of your time and money. Here's the link:

http://www.goodreads.com/book/show/67084.Money_Possessions_and_Eternity

Starting Point

The foundation and essence of the Christian life is to follow Jesus with all that we are and hold nothing back. To be a disciple means that my financial life will be inseparably connected to my worship. To be a lover of God is to be a giver; to be filled with the Spirit is to be filled with the very essence of our generous God. In other words, when we get saved our wallets must be converted as well!

Matthew 22:37-38 (NLT)

Jesus replied, "You must love the LORD your God with all your heart, all your soul, and all your mind. This is the first and greatest commandment.

When we give God our lives it also includes our treasure (our time, talent and money). According to Jesus, the places and people we give our treasure to are the keepers of our heart and the objects of our affection.

Matthew 6:21 (NIV)

For where your treasure is, there your heart will be also.

TITHING

Tithing is the practical and consistent way that we put God first in our lives and develop healthy spiritual habits. If I say, "*Jesus You are my Lord and God; You are first in my life,*" and then put Him last in my budget, that's a contradiction that cannot be justified in light of scripture.

Tithing is the practical, consistent, and tangible way that we put God first in our lives, and clearly establish our priorities and who we are serving.

Deuteronomy 14:23 (LB)

“Bring this tithe to eat before the Lord your God at the place he shall choose as his sanctuary; this applies to your tithes of grain, new wine, olive oil, and the firstborn of your flocks and herds.

The purpose of tithing is to teach you always to put God first in your lives”

Tithing is the spiritual practice of giving back to God the first 10% of all that we earn. The word “tithe” comes from the number “ten” in Hebrew, and means a tenth. So simply put, for every \$10 I earn or receive, the first dollar belongs to the Lord. Here is the most famous verse used to teach and support the principle of tithing, and can be heard in most churches on a regular basis.

Malachi 3:10 (NLT)

Bring all the tithes into the storehouse so there will be enough food in my Temple. If you do,” says the LORD of Heaven’s Armies, “I will open the windows of heaven for you. I will pour out a blessing so great you won’t have enough room to take it in! **Try it! Put me to the test!**

IS TITHING FOR TODAY?

Here are some of the big and ongoing questions and arguments by those who oppose the concept and practice of tithing: “Should Christians tithe?” “Tithing is an Old Testament practice limited to those who are under the law.” “New Testament giving is under grace, and all by grace, so there are no set requirements.” And one of the stronger accusations, “Tithing is the way pastors and churches manipulate people into giving their money.”

In the next couple pages I will lay out **10 reasons we believe in and practice tithing** as a church. We will also address some of the questions and concerns in the process.

1. We tithe because the first and the best belong to the Lord.

This is a clear principle and practice throughout scripture. For those who argue that tithing, which is bringing the first and best tenth, only belongs within the Mosaic Law, I would offer these considerations.

- a. **Abraham brought the tithe** some 430 years before the law was written and set a precedent for all those who are “Abraham’s seed” (Galatians 3:26-29). So **tithing precedes the law.**

Genesis 14:19-20

Melchizedek blessed Abram with this blessing:

“Blessed be Abram by God Most High, Creator of heaven and earth. And blessed be God Most High, who has defeated your enemies for you.” **Then Abram gave him a tenth of everything.**

b. **Jacob made a covenant to tithe** hundreds of years before the law was given to Moses, with no mandate from God. His act of worship was simply inspired by the Holy Spirit, and continued to establish a pattern and precedent of tithing.

Genesis 28:22 (NLT)

And this memorial pillar I have set up will become a place for worshiping God, and **I will present to God a tenth of everything he gives me.**”

Just a detail; those who oppose the practice of tithing will argue that *Old Testament tithing was only required from the agricultural increase of the crops, thus, giving money, or asking all believers to tithe their money, is an unbiblical standard.* As you can clearly see from the previous two examples, both Abraham and Jacob were bringing money and “everything” that God had blessed them with. So, if we’re looking at the overarching principles in Scripture and not limiting our guidelines to the Mosaic law, here is the logical conclusion and what we believe and teach:

Tithing the first and best of all our increase is a faith response that applies to all who are in Abraham’s seed, through Christ.

2. We tithe because wisdom cries out that we should.

The book of Proverbs is the book of wisdom. It is not law and it clearly applies to every believer for all generations. The clearest verse in the Bible regarding this practice of bringing the first and best can be found in this book of timeless wisdom.

Proverbs 3:9-10

Honor the LORD with your wealth and with the best part of everything you produce. Then he will fill your barns with grain, and your vats will overflow with good wine.

A couple observations from these verses:

- “Honoring God with your wealth” was easily and commonly understood as tithing. There was no guess work as to what or how much was being required as the first and best.
- The bringing of the tithe or “first and best” is **inseparable from the promise of God’s blessing** on those who do. As it says in Malachi 3:10, “*He will open the windows of heaven*”.

If these were the only verses in the Bible about honoring God with our wealth, it would still be enough to trust God as a giver!

3. We tithe because New Testament believers gave a percentage of their income consistently and generously.

1 Corinthians is a letter that was circulated to the churches that Paul had planted. Paul used the giving of the Macedonian churches as a model of giving that would become a template for all the others. The early church was encouraged to practice this pattern of bringing a percentage of their income on the first day of the week. This practice has been followed for thousands of years now.

1 Corinthians 16:2

On the first day of every week each of you should put aside something from what you have earned during the week, and use it for this offering. The **amount depends on how much the Lord has helped you earn.**

I want to mention that **this verse is not requiring a tithe** but confirming the principles we're discussing: first and best, consistent practice, and "in keeping or proportional to your income". Remember that tithing is not a New Testament law but a Biblical principle and pattern for giving.

4. We tithe because Jesus never negated or abolished the practice of tithing.

Scholars present a very strong argument that Jesus grew up in a tithing home, and that the New Testament church was launched with Jewish people, who so had the practice of tithing down that there was no real need to present it as some new expectation or requirement. Thus, when Jesus confronted the Pharisees about the issue of tithing He basically said, "*Yes, you should tithe, now get busy loving people!*"

Matthew 23:23 (NLT)

"What sorrow awaits you teachers of religious law and you Pharisees. Hypocrites! For you are careful to tithe even the tiniest income from your herb gardens, but you ignore the more important aspects of the law—justice, mercy, and faith. **You should tithe, yes, but do not neglect the more important things.**

This was not just a rebuke for Pharisees. The New Testament believers, Jewish Christ followers composing the New Testament Church, naturally gave their tithes and freewill offerings to the local assembly. We see consistent evidence of the patterns of giving in the letters to the Church and the book of Acts, without detailed instruction on how or how much. Why? Because it was already an established part of their faith and worship gatherings.

Tithing is unlike many other Old Testament practices, where Jesus and the Apostles either fulfilled or clearly negated their ongoing practice, like legalistic Sabbath observance, blood sacrifices, mandatory feast and festivals, circumcision, and the list

goes on. **Jesus never abolished or rescinded the practice of tithing.**

5. We tithe because it is a starting point for New Testament giving.

The tithe is not a law to be bound by, but a standard to use as a starting point for those who have been saved by grace!

We are **in no way implying or preaching** that tithing is New Testament law, and if you break that law you will stand in judgment for it!

I know many pastors and preachers who preach that if you don't tithe you're robbing God, and thieves do not enter the kingdom of heaven. While in principle you can support the idea that if God doesn't have our money, He doesn't have our heart, but it's a real scriptural stretch to identify people as thieves if they do not tithe. So, **we don't preach or present tithing in the light of fear of judgment for those who do not.**

Tithing as a starting point, not a goal to achieve

If we understand that grace always exceeds the law, and that the New Testament believers gave far above 10% of their own volition, we can begin to get an accurate perspective of New Testament tithing. **Tithing is intended to train people to trust God, to break greed and selfishness off our lives, and build healthy spiritual habits that will release God's blessing over our lives.**

Some would argue that, "Well since we are under grace, why are you trying to impose an Old Testament standard of 10%?" This is a valid question, as long as the person asking it is planning on giving above 10%, but that has not been my experience. Almost always, in my personal experience, people who hold a position that "we should just give what we feel led to give" never get close to the biblical standard of the tithe, much less the New Testament standards of sacrifice and radical generosity. Now I'm not here to judge your heart or check your giving record, but I think we need to come clean on this and just be honest with God and ourselves in this reality: **If we do not hold to biblical standards and expectations, we will always shoot low!** Let's apply the logic of "we should just do what we feel led to do" across the board in our Christian journey. What if we only came to church when we felt like it? Many do, and the fruit of their lives is less than desirable. What if we only helped the poor, or served, or read the Bible, or submitted to spiritual leadership when we felt like it?

Consider the results this mindset would produce in your marriage or friendships if we only said, "I love you," when we felt like it. Or said, "I'm sorry," or helped out around the house or, or, or... You get it. A productive, blessed life requires standards that we will hold ourselves to. **This is not legalism or law, it's just common sense and much-needed spiritual disciplines.**

Here are just a few statistics of what our nation has done in the past few years by

just “giving as they felt led”.

Currently:

- **Americans give 1.1 - 1.4%** of their yearly income to various causes and charitable organizations. That number has declined by a full percentage point in the last 10 years.
- **American Christians give 1.5 - 3.1%** to their church and other charitable organizations. That number has dropped more than a percentage point in the past 10 years.
- **4 out of 10** church attendees give nothing to their local church.
- **Only 1 out of 10 regular church attendees give** a consistent percentage of their income to their local church.
- **The national average of people who tithe** to their local church is currently 4% of church-attending Christians.

Those are some alarming statistics that should quickly answer the question as to why our nation is in need of real revival. God clearly does not have our hearts! Also in light of those statistics, you have to ask yourself **what would happen if God's people gave according to biblical precedent?** How many lives would be changed? Could we expedite world evangelism and eradicate world hunger through the church? Could we care for our cities and be a light that could not be hid? Could we eliminate the poverty in our nation and the nations of the earth? Could we take care of every widow and find a home for every orphan? Could we experience an outpouring of the Holy Spirit that resembled or exceeded the book of Acts? The answer to all those questions is YES-YES-YES-YES and YES!

Not to mention the personal blessing on the lives, families, and business of millions of Christians who are currently attempting to make it outside of God's giving plan and divine economy.

6. We tithe because it releases the blessings of God.

Malachi 3:10-11

Bring all the tithes into the storehouse so there will be enough food in my Temple. If you do," says the LORD of Heaven's Armies, "I will open the windows of heaven for you. I will pour out a blessing so great you won't have enough room to take it in! Try it! Put me to the test! Your crops will be abundant, for I will guard them from insects and disease. Your grapes will not fall from the vine before they are ripe," says the LORD of Heaven's Armies.

Proverbs 3:9-10 (TLB)

Honor the Lord by giving him the first part of all your income, and he will fill your

barns with wheat and barley and overflow your wine vats with the finest wines.

2 Corinthians 9:8 (NLT)

*And God will generously provide all you need. Then you will always have everything you need **and plenty left over to share with others.***

Philippians 4:19 (NLT)

*And this same God who takes care of me will **supply all your needs from his glorious riches**, which have been given to us in Christ Jesus.*

Worth noting—This verse is directly talking about God providing for our financial needs as we give toward His work. The context of this oft-quoted verse is the New Testament believers giving consistently and generously to the Apostles in order for them to plant churches, preach the gospel, and extend the kingdom of God. In other words, this verse, as well as all the other verses that promise God’s blessing and provision, are conditional.

2 Corinthians 9:6

Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously.

Proverbs 11:24-25

Give freely and become more wealthy; be stingy and lose everything. The generous will prosper; those who refresh others will themselves be refreshed.

So giving and being blessed, tithing and living under an open heaven of blessing, and sowing generously in order to live the blessed life are themes that run throughout scripture.

7. We tithe because of grace, but we are not legalistic!

Any biblical discipline or spiritual activity can be turned into a bondage or law when we do it with a legalistic attitude. Yet we must be careful to not call anything that includes discipline, sacrifice or discomfort “legalism”.

The definition of legalism is “*strict adherence to the law, especially to the letter and not the spirit*”.

We do not want to bring anyone under the law of giving but under the spirit of it! And there’s a huge difference. You will never be shamed or condemned for not tithing at The Father’s House, but you might be convicted by the Holy Spirit as we examine the Word. **Let’s not confuse the two or label conviction as legalism.**

We tithe, we bring the first and the best, and we practice the spiritual disciplines of consistent and sacrificial giving because of grace! The entirety of our giving is in response to what Jesus has done and is doing in our lives.

“Tithing is not a punishable offense; it’s a privileged opportunity.”

8. We tithe because it all belongs to God in the first place.

Deuteronomy 10:14

*Look, the highest heavens and the earth and **everything in it all belong to the LORD your God.***

1 Chronicles 29:11-12

*Yours, O LORD, is the greatness, the power, the glory, the victory, and the majesty. **Everything in the heavens and on earth is yours!** Wealth and honor come from you alone, for you rule over everything.*

Job 41:11

*“Who has a claim against me that I must pay? **Everything under heaven belongs to me.**”*

Psalm 24:1-2

*The earth belongs to God. **Everything in all the world is His.** He is the one who pushed the oceans back to let dry land appear.*

Haggai 2:8

“The silver is mine, and the gold is mine,” says the LORD of Heaven’s Armies.

This is why God told the nation of Israel, in Malachi 3:7-9, that they were robbing Him: they were keeping what was rightfully His. When we see not just the tithe, but everything in our lives, as belonging to God, it gives us accurate perspective on why we should “return the tithe”. The same could be said of our time and our affections. Jesus told the Church in Ephesus:

Revelation 2:4-5

*“But I have this complaint against you. **You have forsaken your first love!** Look how far you have fallen! Turn back to me and do the works you did at first. If you don’t repent, I will come and remove your lampstand from its place among the churches.*

The very nature of God requires that **He deserves and will only accept our first, not our leftovers!** This is true of our time, our passion, our love, and our finances. This is why we teach that tithing is the first, not the leftovers. It belongs to Him and giving to Him first is our reasonable act of worship!

9. We tithe because it’s remained the established doctrine and practice of great leaders and churches throughout history.

Paul told Timothy to “follow my example as I follow the example of Christ”.

Hebrews 13:7

Remember your leaders who taught you the word of God. Think of all the good that has come from their lives, and **follow the example of their faith.**

When we consider all the great leaders who are changing their world, building great churches, and leaving a kingdom legacy, we discover that the majority of them teach New Testament tithing. Our practice as a leadership team at Horizon Church is to study the scriptures, as well as follow the examples of great church leaders. Here are some of the current, most influential churches and ministries in our nation that teach tithing to their congregations.

1. Steven Furtick / Elevation Church
2. Joyce Meyer Ministries
3. Ed Young / Fellowship Church
4. Chris Hodges / Church of the Highlands
5. Rick Warren / Saddleback Church
6. Charles Stanley / In Touch Ministries
7. Bob Coy / Calvary Chapel Fort Lauderdale

I believe that much of the blessing and influence that our church has experienced is because we're following the faith, example, and applications of Scripture shown by great men of God like Rick Warren, Wendell Smith, and Bill Hybels.

10. We tithe because one day we will give an account!

Romans 14:12

Yes, each of us will give a personal account to God.

Yeah, I know this one is kind of heavy, but stay with me. One day I will stand before the Lord and give an account for the way I lead His church.

Hebrews 13:17

Have confidence in your leaders and submit to their authority, because they keep watch over you as **those who must give an account.**

On that day I would much rather have people discover that they invested over 10% of their lifetime earnings toward the things of eternity and God never required it, than to teach that people can give little to nothing “under grace” and be wrong!

On that day you will also give an account of everything that was entrusted to you during your short stay on the planet. I do not believe that you, or anyone else, will regret tithing and giving beyond the tithe in order to see people know Christ! In

other words, we are teaching, modeling, and promoting a lifestyle of giving that you will never regret! Not now, and definitely not on the day of judgment.

A few common questions:

Q: *What if I don't have the faith or desire to give a full 10% of my income? Am I in sin?*

A: This is a heart issue, and ultimately between you and the Lord. I can understand someone who is struggling to pay bills, or brand new in their walk with the Lord, taking a while to wrap their mind and heart around the biblical standards of giving. I think God looks at each person's journey, maturity, obedience, and heart motivations. So with that said, only the Lord could say who is sinning and who is simply growing in their giving.

Q: *I've heard it said that if I don't tithe, I'm robbing God and under a curse. Does God actually curse non-tithers?*

A: This is where my answer will vary from some of the "hardline tithing preachers". So, here it is:

Technically, no, God does not curse New Testament believers. Yet, in principle, it does happen but it's a matter of semantics. Let me explain. The curse in the New Testament could be explained and experienced as a lack or absence of blessing. The net results may appear the same. 1 Corinthians tells us that if we "sow sparingly we will reap sparingly". Proverbs tells us that "the world of the stingy gets smaller and smaller". So whether we call it a curse or absence of blessing, the results are not good.

Q: *My husband does not attend church and forbids me to tithe, so am I disobeying God if I don't? Should I ignore my husband and honor God anyway?*

A: You should respect and honor your husband. He is the head of the household and will give an account before God. I would recommend letting him know that you'd like to tithe and honor God according to scripture, but that you will submit to his decision. God will work in his heart if you will honor and respect his leadership, and perhaps you can give from your personal income or however God increases you personally.

Q: *Where do I send my tithe? Does it all go to my local church or can I divide it up as I please (i.e. charitable organizations, my son's Christian school tuition, my brother-in-law's missions trip)?*

A: The Bible tells us to "bring all the tithe into the storehouse". This means the local church or place where you are being spiritually fed. If you do not have a local church, then I guess you could give to the various ministries you're receiving teaching and encouragement from, but I would strongly recommend everyone get planted in a healthy local church, bring the tithe to that storehouse, and give beyond that amount in offerings as the Lord leads you.

Q: Is it wrong for preachers to tell poor people or widows to tithe?

A: Of course not! God wants to bless the poor under the same promises that He wants to bless the middle class and the rich. While it is wrong to put pressure on people to give, it would be cruel to not challenge people to trust God with their giving so they can see things turn around in their life. In other words, if these promises and principles don't work for the poor, they don't work for anyone! God said to "test me in this", and He always passes the test.

Q: What if I tithe 3% or 5%? Is that okay with the Lord?

A: Well, technically, giving 5% would not be a tithe, as tithe literally means 10%, but I understand the question. I think everyone should start where their faith is and move up from there. So if you can, in faith, commit to giving 3% of your income this year with hopes of moving it up to 5% next year, I think God will take you up on that. At the same time, I don't think mature believers who are living under the blessing of God should stop at 10%. **Remember this is not a legal requirement but a starting point for Biblical generosity.** I do not think God would condemn anyone who is attempting to bring a consistent percentage of their finances, but I would encourage you to examine your heart, be honest before the Lord, and do your best to increase your giving as God prospers you.

So for those who are just getting started and not sure you can step out and fully tithe, here are some suggested starting blocks for you:

1. Start where your faith is
2. Start with a percentage
3. Be consistent in your giving as an act of worship
4. Increase that percentage as your faith grows

Q: I know plenty of "Christians" who do not tithe, yet their financial life seems to be going well and their life does not line up with the principles that you're trying to convince people of. How do you justify this?

A: That's a great question and my answer is that **we won't really be able to say who lived a blessed life until it's all over.** Just because a non-tithing Christian has a great income and plenty of stuff, does not necessarily mean they're under the blessing of God; it just means they have stuff. The real blessing in the life of a giver is often seen in the intangibles and not-so-obvious categories, like peace of mind, health, marital relations, relationships with friends and family, living with a sense of purpose and fulfillment, knowing your life is pleasing to the Lord, influence, and leaving a legacy. Thus, this journey of stewardship is really about faith, and trusting God that the best version of our life is realized as we trust Him through giving tithes and offerings. **But only heaven will reveal the final results.**

Conclusion:

Our goal, and my desire as your pastor, is that **every person that calls Horizon Church their home church would tithe!** I want you to live with that spiritual discipline, acknowledging God with the first and the best, and experiencing the consistent blessing of God.

If you're looking for a church that says, "*Well, just give when and if you feel like it,*" we are not that church. We are serious about our vision, the great commission, and seeing people grow up in their faith. The current level of ministry and outreach we sustain is because of the 30% of our congregation that has committed to be New Testament tithers. **It's the consistent and generous giving of the few that enables us to plant churches, invest in world missions, feed the hungry in our community, sustain youth and community ministries, employ our pastors and staff, and build a church for the glory of God.**

This is God's pattern for financing ministry, not man's. So we will continue to encourage people to live life with an open hand, be consistent givers, bring the tithe to their local church, and watch what God does over the long haul. On a personal level, I love giving and tithing, our pastors tithe, our leaders tithe, and we are living out Malachi 3:10 as a leadership team! Tamarah and I have been tithing, and giving offerings above the tithe, for over 30 years, and I must say that I wouldn't for a moment want any of that money back. God has so blessed our lives and our family that I can't imagine living any other way!