

**Opening Question:**

When, and in what context, did you first learn about tithing?

**Generous Living**

**Text: Deuteronomy 15:7-11; Psalm 112:5; Proverbs 3:27-28; 11:24-25; 21:25-26; Luke 6:35; Acts 20: 35; Ephesians 4:28; 1 Corinthians 16:1-4; 1 Timothy 6:18; 1 John 3:17**

**Article by Rob Eyman / Questions added by Brently Jordan**

Author and public speaker, Wesley Willmer, counted topics mentioned in the entire Bible. Based on his count, believers and believing appeared 272 times. Prayer showed up 371 times. Love or loving weighed in at 714 times. The topic of possessions and giving popped up 2,172 times. Seventeen of our Lord's thirty-eight parables are about possessions; that's just about 45%. If we were to match that same level of emphasis in our sermons it would require us to devote some 23 Sunday's a year to that singular topic!

We are stewards and not owners of the things we possess. God owns it; we just manage it. From the first pages of the Bible to the last, God asks us to pass along the stuff He has given to us in His name to those who are in need. Our job is to step out in faith and to give in a way that reflects our Lord's desire.<sup>i</sup> *What's an example of how this could play out in your life?*

We begin with some encouraging news. Paul taught that the amount of our giving should be determined by what we have and not by what we don't have. "On the first day of the week... set aside a sum of money in keeping with your income." Give "according to your means. For if the willingness is there, the gift is acceptable according to what one has, not according to what one does not have" (1 Cor 16:1,2; 2 Cor 8:8-12, 9:6, 7).

Here is how it works. You look at all God has given you, determine the portion that represents your gratitude to God, and out of a loving response to Him you set a plan and then regularly give it away. Some ask me "How much do I give?" While there is no longer a determined amount, there is a guide we can follow.

We know that God's expectation in the Old Testament was that His people give a tithe, which is ten percent of one's income. As an expression of faith in God's provision the tithe was to be taken off the top as a first fruits offering rather than from the bottom after all the bills have been paid. *How is the tithe in this example an act of worship?*

What many don't realize is that the early Israelites actually gave away more than 10% of their income. It seems that God actually required three tithes, two annual and one every third year, that equaled a little more than 20% of their annual income. On top of these tithes they were required to make other special offerings.<sup>ii</sup>

Let me try to simplify this. They had a primary tithe, which was a regular and proportional gift that was given to the community where they were spiritually nourished. They had offerings, which were gifts given beyond the tithe, to help meet a special need. And they had alms, which were gifts given in love to help the poor and needy. Through their tithes, offerings, and alms they gave regularly, proportionally, and generously.

We know that the tithe is not binding on us today; we are not under the law. Even so, we also need to see that every example of New Testament giving goes beyond the tithe, but none falls short of it.<sup>iii</sup> Why might this be?

It seems to me that the tithe is like training wheels that teach us how to ride the giving bike. It keeps us upright and moving forward until we improve our skill and our giving ability moves beyond the tithe. Said another way, the tithe is like a toddler's first steps. It is not the last or the best step, but it is the step that leads to greater strength and ability later. *The tithe is like "training wheels"; what do you make of this statement?*

Please do not confuse the goal here. The goal is not tithing; the goal is spiritual growth. God does not need your money; He wants your heart. Our goal is to become fully mature disciples of Christ and it just so happens that our attitude toward giving plays a significant role in that process.

*Share with your group a little about your journey in this area of your spiritual growth. How have you wrestled with the idea of tithing? What have you learned about it through experience?*

*What is most challenging to you about this article?*

*What is a step of obedience and change that God might be calling you to take moving forward?*

**Close in prayer.** Pray for one another's journey in this area of obedience and worship.

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<sup>i</sup> Scripture teaches that our Lord desires us to have what we need and to enjoy what we have. Let me put this in other terms. Don't worry about tomorrow and enjoy what you have today (Mt 6:31-34; 1 Tim 6:17)! This is very good news. The tough part is learning to live open-handed with the stuff God has given.

<sup>ii</sup> Leviticus 27:30 talks about the General Tithe that was given to support the Levites (who in turn were required to give a tithe of that to the priests, Num 18:26). There was also the tithe associated with the sacred meal (Dt 14:22-27) and the tithe paid every three years to the poor (Dt 14:28-29). By some accounts, when averaged out the Old Testament Israelites were required to regularly give away a little more than 20% of their annual household income.

On top of these regular gifts they were expected to make the payment to redeem their first born, to pay up on any vows made, to give special gifts when needs arose, and to give free will offerings. It is interesting that the free will offering of the Old Testament carries similar principles to the free will offering in the New. Each offering was to be given in proportion to the way the Lord God had blessed them (Dt 12:17-19, 16:10, 17).

<sup>iii</sup> When Jesus addressed the teachers and Pharisees he told them that they were very good about keeping the tithe but they neglected the more important matters of the law. It would have been very easy for Jesus to throw out or dismiss the tithe at this point, but he didn't. Instead he told them that they should do both the tithe and the more important elements of the law—justice, mercy, and faithfulness (Mt 23:23, 24).