

How Much Money Should I Give God?

BY RICHARD JORDAN

What is the believer's responsibility in giving? What does God expect from each of us? How do we measure up to his standards?

Confusion over this matter centers on the use—and misuse—of the tithing principle found in the Old Testament. The first recorded tithe (i.e., “tenth part,” or 10%) was “paid” by Abram to the king-priest, Melchizedek (Gen. 14:20, cf. Heb. 7:9). From that early point, the tithe played an important part in the life of the nation Israel. Like so much in scripture, understanding the place of the tithe in Israel's program is essential.¹

TITHING

There are actually two types of giving taught in scripture—compulsory and voluntary. Tithing falls into the first category. This is why the prophet Malachi, in answering the question of how his nation had turned from God, points to the visible and undeniable evidence of their spiritual defection—they had stolen from God what was his by divine law:

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

Ye are cursed with a curse: for ye have robbed me, even this whole nation.

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. (Malachi 3:8-10).

There were, in fact, three categories of giving for Israel:

- Giving to the *government*—this was always compulsory; we would call it a tax.
- Giving to *God*—this was always voluntary, i.e., a free-will offering.
- Giving to the *poor and needy*—this could be voluntary or compulsory, depending on the situation.

LEVITE TITHE

Israel's most basic tithe was designated for the support of the Levites who maintained the tabernacle (and later the temple). Leviticus 27:30-32 instructed:

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's: it is holy unto the LORD.

And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof.

And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

This was a tithe of the value of the gross product of the nation's income—“all the tithe of the land, whether seed...fruit of the tree...the herd or of the flock.” Interestingly, they were

to tithe from the vegetable kingdom (seed), animal kingdom (herd/flock) and mineral kingdom (land). And if it was to be “redeemed” (i.e., its value turned into currency) there was a twenty percent interest penalty.

Everything they produced, whatever their job function, whatever increase they received, a tenth of all of it was to go to the Lord. And notice how it was given to the Lord—they did not have to pray or ask God how much was to go here or there. They knew exactly what to do with this tithe, for the Lord explicitly commanded:

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.

Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die.

But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance.

But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance. (Numbers 18:21-24).

Where was the Lord's tithe to go? To the Levites! In order to supply for the Levites what they would have produced had they received an inheritance in the land, the nation pays a compulsory tax so the Levites have the wherewithal to carry on the business of God in the tabernacle. Interestingly, they were to receive ten percent from twelve tribes, which would amount to one hundred and twenty percent—the very added “fifth part”!

Israel was a theocracy and thus their religion and government were one. When the nation was supporting the Levites they were in fact supporting the government of their nation. Thus, in modern terms, Israel had a compulsory ten percent income tax for the support of the national government.

This first tithe was for the funding of the theocracy by sustaining the Levites. This was the tithe of Malachi 3:10's “bring ye all the tithes into the storehouse”.² In other words, “Pay your taxes. Support the nation as instructed.”

FESTIVAL TITHE

A second tithe was designated in Deuteronomy 14:22-26:

Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always.

And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set

his name there, when the LORD thy God hath blessed thee:

Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose:

And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household,

This “tithe of all the increase”—i.e., of their net income—was designated not for the Levites but for the individual Israelites to use in attending and enjoying the three great annual feasts of Deuteronomy 16:16. Moses instructed that three times a year, no matter where they may be living, the faithful were required to return to Jerusalem—the place the Lord “shall choose to set his name”—to worship.

In order to finance these annual trips they were to lay aside ten percent of their net income. These funds were then to be used to travel to Jerusalem for the holy days (i.e., holidays) and to “eat there before the Lord thy God and thou shalt rejoice, thou and thy household.”

Thus they demonstrated how God had blessed and cared for his chosen people—so much so that they were able to take a vacation and spend freely!

WELFARE TITHE

After reemphasizing the Levite tithe (Deut. 14:27), Deuteronomy 14:28-29 adds:

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates:

And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.

For lack of a better term, we call this last tithe the Welfare tithe. It was due every third year and provided for funding the welfare system. This tithe was not given to the national government nor used for worship but was to be given away to the needy—to the widow, the stranger, the poor.

Interestingly, the people themselves were responsible for running the welfare system! Every three years they put a tithe aside—making on average an additional three and a third percent per year. This makes the total annual tithe amount to twenty three and a third percent (averaged over three years). In other words, Israel basically had a compulsory twenty-three and a third percent annual income tax.

VOLUNTARY GIVING

For Israel these tithes were compulsory taxes for the support of their government and the activities of national worship and welfare. All giving beyond that was to be purely voluntary. For example, in regard to building the tabernacle we read:

And the LORD spake unto Moses, saying,

Speak unto the children of Israel, that they bring me an offering: of every

man that *giveth it willingly with his heart* ye shall take my offering. (Exodus 25:1-2).

An outstanding example of this is seen in David's gathering of the material to construct the temple. I Chronicles 29 records how the people generously responded to his call and:

...the people rejoiced, for that they offered willingly, because with perfect heart they offered willingly to the LORD... (1 Chronicles 29:9).

The heart is where the issues of life come from, where love comes forth. They demonstrated where their hearts were, where their love and affection was, what they treasured most, by willingly, sacrificially giving.

Perhaps there is no more wonderful example of giving "with a perfect heart" to be found in the history of Israel than when David buys the threshing floor of Ornan to be the future temple site. Ornan loved David and knew it was for a good cause, so he offered to freely give the site to David. But David immediately refused the generosity, unwilling to give in a manner which did not call for his personal sacrifice. He declared:

...Nay; but I will verily buy it for the full price: for I will not take that which is thine for the LORD, *nor offer burnt offerings without cost.* (1 Chronicles 21:24).

PURPOSE IN HIS HEART

Today we are not called upon to give tithes. In fact, if you really wanted to tithe you would have to first give it to the government—just as Christ instructed in Matthew 22:21. Israel was under Roman dominion and taxes were to be paid to "the powers that be".

In the present dispensation of grace, the Apostle Paul reminds us that God himself established human government (Col. 1:16, Rom. 13:1,7) and thus enjoins that we pay "tribute to whom tribute is due" This is, in fact, the only compulsory giving to be found in the dispensation of grace!

Guidelines for our giving to God are found in II Corinthians 8 and 9, the core instructions being clear:

But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully.

Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. (2 Corinthians 9:6-7).

The basic *principle* of grace-giving is that of *sowing and reaping*. In other words, our giving is an investment in the future. If we want bounty or scarcity for the work of the ministry, we have a choice to make! That is the intent of "*as he purposeth in his heart*"—as he purposes to sow bountifully or sparingly.

This means that our every *spending decision is a spiritual decision!* We are to handle our resources *purposefully*—not *grudgingly*, but joyfully; not of *necessity*, but willingly. And why? *For the Lord loves a cheerful giver!*

To be "*cheerful*" is simply to be whole hearted—to have your whole heart in it. It is to "*abound in this grace also*" (2 Cor. 8:7)—to let your giving demonstrate the value that

grace is to your life.

Paul begins this whole discussion with the most touching example imaginable of such giving. Speaking of the churches of Macedonia, he writes:

How that in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality.

For to their power, I bear record, yea, and beyond their power they were willing of themselves;...

And this they did, not as we hoped, but first gave their own selves to the Lord, and unto us by the will of God. (2 Corinthians 8:2-3,5).

In the midst of “deep poverty” and “a great trial of affliction”, they “abounded”—they gave *according to their ability* (to their power); they gave *beyond* their ability (beyond their power); they gave *voluntarily* (willing of themselves).

Thus they were able to “abound in this grace also” (v. 7). Abounding is a disposition created by God in our heart based on our understanding of his grace to us in Christ (v.8-9). It makes our giving a tangible avenue through which we demonstrate the value that grace is in our life—a visible manifestation of how we treasure Christ above all else.

We do not give money to go to heaven or to make God happy with us. We do not give to get God’s blessing in our life. Rather our giving is “to prove the sincerity of our love” (v. 8). Interestingly, in Malachi 3:10 God challenged Israel to bring their tithes and “prove *me* herewith.” Grace turns it around, for God has nothing to prove to us; he has already done it all (Rom. 5:8; 8:32). Rather than proving God, our giving proves *us*. It demonstrates the sincerity of our value for the grace of God that is ours in Christ Jesus.

And it should be noted that Paul never says this about anything other than giving! Since “the *love of money* is the root of all evil,” our willingness to *give money* is rooted in God’s grace. Hence our checkbooks become a demonstration of how we feel about spiritual priorities.

We cannot give a tithe today, but we can give an offering—we can give “not grudgingly, nor of necessity” but out of hearts that have been gripped by God’s grace and have purposed to “prove the sincerity of our love”. The key is what Paul said about the Macedonians: “first they gave their own selves to the Lord.”

So, how much money should I give God? Paul answers:

Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. (2 Corinthians 9:7)

- 1 For a detailed study on the origin of the tithe and its prophetic import, see the editor’s study, *The Title In Bible Prophecy*. Order from *The Grace Journal*.
- 2 *Storehouse*: A warehouse in the temple used to store the tithes of crops and animals brought by the people (II Chron. 31:11, Neh. 10:38-39, 12:44, 13:12). In essence it was the temple treasury.