

# Tithing

written by Tim Jennings, M.D. | March 2, 2023



The Bible, throughout the Old and New Testaments, teaches the practice of tithing. Tithe is defined as a tenth (ten percent) of one's increase, and it is commonly understood to be God's portion of the trust relationship that brings about the increase.

Some have described the tithe as a contract with God in which ninety percent of any increase is ours and ten percent is God's. But I think a better way to understand it is in the context of a love/trust relationship with God.

Consider the difference such perspectives, a contractual view versus a love relationship view, have on our approach to returning tithe. Does tithing impact one in the same way if the tithe is a business relationship with God, some legal contract, in which ten percent of any profits are God's and ninety percent are ours, as opposed to one entering into a love/trust relationship with God in which everything is His from the start—as God not only gives life, health, sunshine and rain, and blesses our hard work with a return, but He also gives us ninety percent of all gain to manage as His steward, using what we determine is right for our own necessities, recreation, charitable giving, etc.—and He retains only ten percent specifically designated for the advancement of His kingdom on Earth?

What motive might develop in our heart if we were to approach tithing as a business deal and believe that as long as we give our ten percent, God will continue to use His divine power to bless us with more wealth?

And what motive would be engendered in the heart if we were to live out a love/trust relationship with God that recognized that everything is already His and all gain is experienced not as a business deal but

as blessings from God, which He graciously gives us ninety percent?

The first point is that the tithe is God's, but it's not something we owe; it was never ours to start with. The ninety percent is the gift and blessing of God to us.

## **The Purpose of Tithe**

What is the purpose of the tithe? To advance the gospel.

Most Christian communities have used the tithe to pay for any activities that support spreading the gospel, such as paying pastor salaries, paying for evangelism activities, paying for missions and missionaries, and producing various sharing materials that advance the gospel, etc.

Various organizations set different guidelines for the use of the tithe, but the general Christian principle is that the tithe is used to advance the gospel. This is the first purpose of the tithe.

The second purpose of the tithe is to strengthen the faith of the one who returns it. Tithing is an opportunity to exercise faith in God through action and, thereby, experience a growth and maturing of one's faith.

But tithing strengthens the faith only of those who tithe in faith. Those who tithe legalistically—that is, in fear, in distrust, as in some business deal expecting or demanding that God act to increase their wealth because they paid their tithe—will not experience an increase in faith. Just consider those fastidious tithe payers who crucified Jesus. They even paid tithe on the herbs in their garden (Luke 11:42), but it didn't result in their experiencing greater love and trust in the Father or in Jesus.

## **Common Questions About Tithing**

Many have other questions about the tithe and tithing. After realizing the biblical validity of tithing, people often ask questions like:

- To where are we to return our tithe?
- Who is authorized to receive it?
- Do we, as God's friends, have a responsibility to determine where we return the tithe that God has put in our hands?
- Or are we to blindly return it to some organization, denomination, or system regardless of what that system or organization teaches?

If you lived during the Dark Ages, to whom would you pay your tithe? If we believe the tithe is to be used to advance the gospel—that God is love and does not coerce the conscience, would returning it to the Roman church to fund its Crusades be fulfilling that role?

What about today? Would God have His tithe given to institutions or organizations that are misrepresenting Him, especially if there are other organizations that are advancing the true gospel?

Do we have a responsibility to evaluate where we return our tithe, or should we blindly pay it to the

organization of our upbringing?

One of the founders of the Seventh-day Adventist Church wrote this:

There are ministers' wives ... who have been devoted, earnest, whole-souled workers, giving Bible readings and praying with families, helping along by personal efforts just as successfully as their husbands. These women give their whole time, and are told that they receive nothing for their labors because their husbands receive wages. I tell them to go forward and all such decisions will be revised. The Word says, "The labourer is worthy of his hire." Luke 10:7. When any such decision as this is made, I will, **in the name of the Lord, protest. I will feel it my duty to create a fund from my tithe money to pay these women who are accomplishing just as essential work as the ministers are doing, and this tithe I will reserve for work in the same line as that of the ministers, hunting for souls, fishing for souls** (*Daughters of God*, p. 106, emphasis mine).

**It has been presented to me for years that my tithe was to be appropriated by myself to aid the white and colored ministers who were neglected and did not receive sufficient [income to] properly to support their families. ...**

**I have myself appropriated my tithe to the most needy cases brought to my notice. I have been instructed to do this, and as the money is not withheld from the Lord's treasury, it is not a matter that should be commented upon,** for it will necessitate my making known these matters, which I do not desire to do, because it is not best.

**Some cases have been kept before me for years, and I have supplied their needs from the tithe, as God has instructed me to do. And if any person shall say to me, Sister White, will you appropriate my tithe where you know it is most needed, I shall say, Yes, I will; and I have done so** (2 Manuscript Release, pp. 99, 100, emphasis mine).

This author believed that in giving her tithe directly to people who were not employed by the institution but who were still promoting the true gospel message that, 1) she was acting at God's direction, and 2) the money was going into God's treasury; i.e., His storehouse.

What do you think? Do we have a similar responsibility today to evaluate where our tithe is going?

I believe that the gospel would advance much more rapidly if every believer took seriously the responsibility of prayerfully evaluating where they returned the tithe that God has placed in their hands. This would require each person to rightly discern, by prayer and study, what is the true gospel of Jesus Christ and then examine where they are placing their tithe, deciding if that organization is advancing the true gospel—which goes beyond agreeing with a list of doctrinal beliefs to determining whether or not the methods employed by that organization in how they treat others harmonizes with the principles of God's kingdom.

In doing this, it would change the people returning the tithe to become more effective in their own lives and sphere of influence and the gospel would lighten the world!

## A Biblical Example

I believe that God was teaching this very principle in one of the few places He gave direct instructions on *how to use* the tithe, not merely to return the tithe but also what it was to be used for. It is a very difficult passage to understand, one that I have never heard a sermon upon:

Be sure to set aside a tenth of all that your fields produce each year. **Eat the tithe** of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the LORD your God always. But if that place is too distant and you have been blessed by the LORD your God and cannot carry your tithe (because the place where the LORD will choose to put his Name is so far away), then exchange your tithe for silver, and take the silver with you and go to the place the LORD your God will choose. Use the silver to buy whatever you like: cattle, sheep, **wine or other fermented drink**, or anything you wish. Then you and your household shall eat there in the presence of the LORD your God and rejoice. **And do not neglect the Levites** living in your towns, for they have no allotment or inheritance of their own. At the end of every three years, bring all the tithes of that year's produce and store it in your towns, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands (Deuteronomy 14:22-29 NIV84, emphasis mine).

How do we understand this passage? Let's look at the context. God was dealing with former slaves who just came out of Egypt; their minds were filled with all kinds of pagan beliefs, and some even believed in pagan gods. They were also surrounded by pagan nations who had pagan worship centers in the mountains all around. And God wanted to establish a different system of worship that taught the truth about Him and differentiated Him from the false gods and the false religions.

Just a few verses before God gave these instructions on how the tithe was to be used, He told them:

These are the decrees and laws you must be careful to follow in the land that the LORD, the God of your fathers, has given you to possess—as long as you live in the land. **Destroy completely** all the places on the high mountains and on the hills and under every spreading tree where the nations you are dispossessing worship their gods. Break down their altars, smash their sacred stones and burn their Asherah poles in the fire; **cut down the idols of their gods and wipe out their names from those places. You must not worship the LORD your God in their way.** But you are to seek the place the LORD your God will choose from among all your tribes to put his Name there for his dwelling. To that place you must go; **there bring your burnt offerings and sacrifices, your tithes and special gifts**, what you have vowed to give and your freewill offerings, and the firstborn of your herds and flocks. **There, in the presence of the LORD your God, you and your families**

**shall eat and shall rejoice** in everything you have put your hand to, because the LORD your God has blessed you (Deuteronomy 12:1-7 NIV84, emphasis mine).

All false systems of worship have powerful gods that make up rules and enforce those rules through inflicted punishments. Those gods require the worshiper to bring offerings to the god as payment for their sins, to earn forgiveness, to appease the god's wrath, and to merit a favor or blessing. The bigger the sacrifice of the worshiper, the bigger the influence on the god. Thus, many pagan religions ended up sacrificing their children to the false god in order to pay for their sin or buy his support.

God was teaching the Israelites that He is the opposite of such gods—that it is from Him that all their blessings flowed; that they could not buy His grace, influence Him with offerings, or sacrifice to Him to get good things; that He didn't need an offering given to Him to pay for their sins; but that from Him comes all blessing, that God sacrificed Himself for them, to reach them, love them, heal them, and save them. The lesson was clear, direct, and powerful: God uses His resources to bless humanity; He doesn't require that we buy blessings from Him. That same message is for us today!

Thus, God's portion—the tithe—was to be used, at God's instruction, to bless the tither, for the tither to receive from God resources to strengthen and bless them. Thus, the purpose of the tithe—to advance the gospel—was accomplished!

What is the gospel? The good news about God. In directing the people to use the tithe to buy resources for their use in worshiping Him, they received directly from God blessings and experienced the good news. They experienced that God is good, that God gives, that God sacrifices for us. We can trust God! And as the apostle Paul later wrote, it is the kindness of God, which stands in stark contrast to the lies of paganism, that leads people to repentance (Romans 2:4).

But why instruct them to buy fermented drink? What happens to wine without refrigeration or vacuum sealing? It either ferments or turns to vinegar.

Fermented wine was a common drink of the day. God is not endorsing drunkenness; in fact, the Bible specifically warns against drunkenness. But God is meeting people in the reality in which they live. They routinely drank weak fermented wine, and God was telling them, in this context, to buy whatever they prefer to drink with their meals, that drink is a gift from God and is to be used to rejoice in the Lord and experience the reality that God is good, that God gives to uplift us. It is that simple. It would be an error to use this text to make a case for or against alcoholic beverages.

There is a real blessing in our faith relationship with God in the practice of tithing. I encourage you to prayerfully examine the question for yourself, to be fully persuaded in your own mind of this instruction, and then determine where God would have you return the tithe in order to advance the good news about Him!