



# TITHES AND GENEROSITY

## Study 5 Financial Principles

The Old Covenant had rules and regulations pertaining to three areas of finance. These were tithes to the Levites, alms to the poor, and lending money at interest. They were fair and kind laws, but different from the New Covenant in one significant way. They were **compulsory** - that is to say, regulated by law.

### TITHING

Simply put, a 'tithes' means **ten percent**. Israel was an agricultural society and were required to give 10% of everything they produced to the LORD. Read Leviticus 27:30-34 and fill in the missing words:

Tithe everything ...

\_\_\_\_\_ from the soil.

\_\_\_\_\_ from the trees.

\_\_\_\_\_ from the herds and flocks.



This was the command Jesus referenced when he spoke to the Pharisees about tithing.



*"These are the commands the LORD gave Moses on mount Sinai for the Israelites." (verse 34)*

The purpose of the tithe was to **support the Levites**. They were the tribe who received no land when Canaan was divided among the children of Israel, but instead served the LORD. The tithe was their wages. Read Numbers 18:19-28 and write verse 21 here.

### SHOULD CHRISTIANS TITHE?

If we are no longer under the law of Moses, should Christians pay exactly one tenth of their income to their church like Israel paid to the temple? It is true that workers in the gospel are viewed in the New Testament similarly to Levites in the Old Testament, so they need financial support too. St. Paul made the comparison in several places. Read 1 Corinthians 9:3-14 and answer the questions that he poses from verse 7:

- Does a soldier serve at his own expense? \_\_\_\_\_
- Can a vine grower eat some of his grapes? \_\_\_\_\_
- May a farm worker drink some milk? \_\_\_\_\_

Then in verses 8 to 12 he draws a parallel between oxen in the old days and Christian workers. He asks, *"If others have this right of support, shouldn't we?"* St. Paul uses the same analogy about oxen in 1 Timothy 5:17-18. Finish verse 18 in the adjacent text box.

But the question remains: **Is it compulsory** for Christians to pay ten percent of their incomes toward the finances of the Church? Actually no; not exactly.

*"The elders who direct the affairs of the church well are worthy of double honor, especially those whose work is **preaching and teaching**. For Scripture says ...*

## TITHING vs VOLUNTARY GENEROSITY

Christian tithing is very much like Christians observing Sabbath days as explained in study nineteen. The New Covenant is not against it, nor against observing special days as voluntary acts of worship; but it does not present these old laws as obligatory to the Christian. Here is what it does say: Write 2 Corinthians 9:7 in the box.

A good way of understanding this difference is to contrast the Old Testament verses with their New Testament counterpart verses. Please note how in both cases they **result in blessing**, but in one case, if not kept strictly, resulted in a curse.

### Old Covenant Tithing

Strict 10% calculation was required by law as a tax on production. \_\_\_\_\_

Failure to observe the law (incl. tithing) resulted in coming under a curse. \_\_\_\_\_

Obedience in tithing resulted in blessing and prosperity. \_\_\_\_\_

### New Covenant Generosity

Encouraged to give as much as able, not as a command, but in love and generosity. \_\_\_\_\_

Christ has redeemed us from the curse of the law, in its entirety. \_\_\_\_\_

Generous giving results in blessing and prosperity. \_\_\_\_\_

Place these references in the spaces provided above:

(Leviticus 27:30-34, Malachi 3:8-9, Malachi 3:10-12, Luke 6:38, 2 Corinthians 8:1-9, Galatians 3:10-13)

## ALMSGIVING

Israel's tithing system was tied into an ancient calendar cycle of seven years. In years one, two, four and five they bought the tithe to *"the place the Lord chose as a dwelling for his name."* As mentioned before, it was for the Levites. However, in years three and six it was stored in peoples own towns, not only for the Levites, but **also for the poor** in each area: - the aliens, orphans and widows. This is explained in Deuteronomy 14:28-29 and Deuteronomy 26:12. In year seven the land was rested, so no tithes would have come in at all. But God promised that year six would be so bountiful that there would be enough to feed everyone.

So, how does this work for Christians? As good as it was, we cannot recreate the original system. Today Christians 'give out of their hearts' to support their church, and, as they are able, their brothers and sisters in need. Some give more, some give less, but it's not about laws and percentages anymore. Jesus tells us how to give in Matthew 6:1-4.

Write a simple prayer in the square asking God to help you to be able to give when needed, and generously, and in a way that honours him.

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