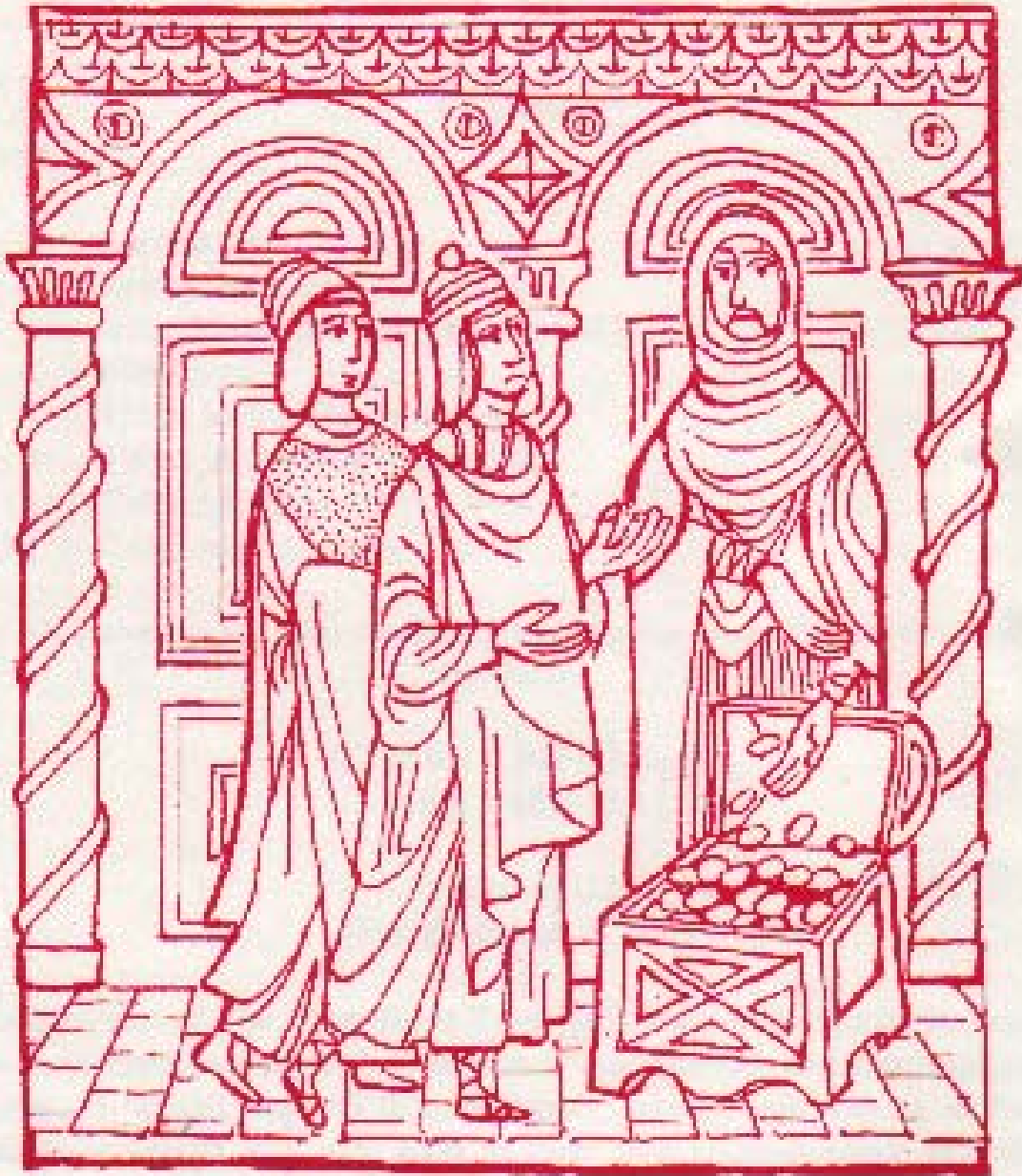


TITHING AND OTHER GIFTS



by GLEN BURCH

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- and other gifts -

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All quotations are from the *King James Version* or are the author's own translation.

Introduction

The issue of financial support for the church is one that many responsible Christians are concerned about. It is also an issue about which there is a wide variety of views today. Each denomination or individual church has its own rules and policies for raising necessary funds. Some churches are content to remind their members when certain bills will be coming due. Others exhort their membership for additional funds when special projects are undertaken, but rely on conscientious, unsolicited giving the rest of the time. Still others may use the practice of tithing (i.e., paying a tenth of one's earnings) in some form or another. That form may range from holding up Biblical tithing as an example to emulate voluntarily, to making tithing part of the agreement for membership in the church. Some churches even require tithing as a debt owed to God, and they encourage giving in excess of the tithe as the voluntary portion of one's generosity.

The question this study will grapple with is, "What does the Bible say about tithing and other forms of support for the service of God?" We shall examine both Old and New Testament teaching on tithing and gift-giving in general, and I will attempt to put various teachings in their appropriate contexts. It is to be hoped that by understanding what the Scriptures say on the subject, one will be helped to become the "cheerful giver" (2 Corinthians 9:5-7) that so pleases the Lord.

Before the Covenant of Law

In Genesis 14:17-24 we read the account of Abram's victory over the four kings. Probably out of gratitude for the rescue of his nephew Lot and the defeat of their enemies Abram offered a tenth of the spoils to the priest-king Melchizedek, who had blessed him in the name of the Most High God. It is not explained how Melchizedek used the tithe (meaning "tenth") that Abram gave him. Abram kept none of the spoil for himself and there is no record of his ever having paid a tithe out of his own possessions, whether as a one-time offering on all his goods or an annual assessment on new wealth.

Two generations later as Jacob was fleeing Esau, God reaffirmed with Jacob the covenant He had made with Abraham (Genesis 28:11-22). God had promised Abraham that He would make a great nation out of his descendants and would give them a certain land for their inheritance. Jacob responded to his dream-vision with a vow that if the Lord would bring him back to his father's house in peace, and provide for his livelihood, he would give a tenth back to the Lord. There is no mention here of a mediatorial priesthood offering sacrifices for others. Apparently Jacob meant his offering to be in the tradition of Abel and Noah (Genesis 4:4; 8:20-21). Their offerings had been completely consumed by fire on altars of their own making, with the smoke rising toward heaven as a sweet smelling savor to the Lord. In view of Jacob's apparent intent to pay his tithe as a burnt offering, it seems possible that Abram had meant Melchizedek to offer up some part of his gift as a burnt offering. Unlike his grandfather Abraham, Jacob seems to have committed himself to adopt tithing as a continual practice.

After Moses and the Covenant of Law

Within several generations of Jacob, the Lord fulfilled part of His covenant in building up a nation (Israel) of over a million of Jacob's descendants. Then He raised up Moses to deliver Israel from slavery in Egypt. In reaffirming His covenant with Moses and the People, God added all the provisions of the Law. According to the terms of this covenant of Law, the Lord promised to make Israel prosperous if they would worship Him alone and obey His ordinances and commandments. As He rescued Israel out of Egypt, the Lord showered them with gold and precious stones (Exodus 3:20-22). The land He was leading them into for their possession was a land described as "flowing with milk and honey". The land would be so productive for them that every seventh year was to be a sabbath rest for their farms. No planting, pruning or harvesting was to be undertaken that seventh year (Leviticus 25:2-7). As long as Israel kept their part of the covenant they would lack for no material thing (Deuteronomy 8:18; 28:1-5). As long as they obeyed, the Nation would be preserved from disease also (Deuteronomy 28:58-62).

The conditions inherent in that covenant of Law form the necessary context in which to understand the law of tithing. When Israel was in compliance with the Law, they could afford to give much because they received so much. They could afford to leave their fields, vineyards and orchards idle every seventh year. They could even afford tithing and all the other ritual offerings required by the Law. In fact it was their glory to be able to lavish so much upon the worship of God.

Firstfruits

One of the sacrificial offerings required of Israel's citizenry was the first portion of their harvests: the "firstfruits". The size of the portion to be offered is not specified beyond naming a few token items, and it may have been left to individual judgment to determine how much was due. Some key texts dealing with firstfruit offerings follow, together with comments.

Exodus 23:19; 34:26

Both these texts specify that the 'first of thy first-fruits' should be brought into the house of the Lord. The offerings formed part of the substance necessary to maintain the priesthood and the service of the Tabernacle (and later the Temple in Jerusalem).

Leviticus 2:9-14

Firstfruits offerings were *korban* (i.e., a "present" or "admittance offering" used to gain an audience - "oblation" in the KJV) and were offered in the form of grain offerings, part being burnt in sacrifice and part retained by the priests for their own use.

Leviticus 23:10-14

Immediately following the Feast of Unleavened Bread, each family was to make an offering of firstfruits: a sheaf of grain as a "wave-offering", as well as a burnt offering, a flour offering and a drink offering.

Leviticus 23:15-21

Seven weeks after Firstfruits came the Feast of Pentecost (or Weeks) at which time a second firstfruits offering was made.

Numbers 18:12-19

The firstfruits of oil, wine and wheat belonged to the tribe of Levi, as did the firstborn of cattle and "everything devoted in Israel" (i.e., every possession offered in payment for a vow).

It is clear from these passages that, in addition to showing gratitude and homage to the Lord God, firstfruit offerings were meant to sustain the tribe of Levi and to meet the demands of the Tabernacle (or Temple) service. God had established a special covenant with the Levites to perform the religious services required by the Law (Numbers 18:6,19). Because of this special role they received no portion of the land of Canaan as did the other tribes of Israel (they did receive 48 independent towns). Levi's inheritance was the Lord Himself, and their livelihood would derive from Israel's tithe (Numbers 18:20-21) and other gifts.

Tithes in the Old Testament

Let us now examine the key Old Testament passages dealing with the Mosaic tithe and see what conclusions can be drawn from them.

Leviticus 27:30-33

The tithe was considered 'devoted' or sacred to the Lord, a possession of keen importance to Him. A curse would fall upon anyone who put his hand to such devoted things (note the case of Achan in Joshua 6:17-19; 7:1, 19-26). A certain part of the tithe (not herds or flocks) could be redeemed with money, by adding a 20% surcharge. This provision for redemption of the tithe, along with the redemption of firstborn children (Numbers 18:15), would ensure the priests some income in the form of cash. They would need cash in order to purchase such things as manufactured goods, which were not subject to tithing or firstfruit offerings.

Numbers 18:20-32

The Levites had no inheritance in Canaan, but their portion was the Tabernacle and a uniquely close access to Jehovah. They were only one tribe of twelve but received a tenth of the produce of the land as their reward. The tithe was reckoned unto them as though they had labored for it themselves. Of the tithe collected by the Levites throughout Israel, the best portion (the tithe of the tithe) was to be passed on to the priests ministering in the Lord's House.

Deuteronomy 12:5-19

A lengthy list of gifts for the Lord is mentioned here, including burnt offerings, sacrifices, tithes, heave offerings, vows, freewill offerings and firstlings of the herd. These were all to be brought to a place of God's choosing (eventually this would be Jerusalem) and there all but the burnt offerings would be shared by the people in a joyous communal feast. The implication from verse 19 is that the residue not consumed at the feast would be left over to support the Levites through the following year.

Deuteronomy 14:22-29

This text reiterates the instruction in Deuteronomy 12 to bring tithes and firstlings to the Tabernacle (or Temple) for a communal feast. Not only were the Levites to share in this bounty, but also widows and orphans and resident aliens (whose status from the earliest times in Israel was often one of servitude and dependency). This provision implies that there would be some people too poor to pay the tithe, and therefore worthy to receive some charity from it. Although the tithe was reckoned "year by year" (v. 22), it was collected only "at the end of three years" (v. 28).

Deuteronomy 18:1-4

This passage does not deal expressly with the tithe, but relates to the portion of the burnt offerings which belonged to the tribe of Levi. Additional instruction regarding firstfruits is also provided; corn, wine, oil and woolen fleece are affected.

Deuteronomy 26:1-19

This passage shows the ordinances of firstfruits and tithing to be fundamentally linked with a land flowing with milk and honey. It is part of the land God promised to Abraham by unconditional covenant, a land that would reap many material blessings for his descendants if they kept their part of the conditional covenant of Law. The ordinances deal with a special People, the Nation God created out of Abraham, Isaac and Jacob to be "His peculiar people". Part of what made them peculiar to Him was their obedience to the Law, which included the laws of firstfruits and of tithes. The three year tithing cycle is reaffirmed here, as well as the charitable provision for widows, orphans and foreigners (in addition to supporting the Levites).

2 Chronicles 31:1-12

During a time of sweeping religious reform in the land, King Hezekiah reinstated the priestly service in the Temple. He also commanded the people to gather in their tithes to support the priests. God had blessed the People with great abundance because of their zeal in reaffirming the Law and their commitment to Him.

Nehemiah 10:35-39

After the Babylonian captivity, when Nehemiah reinstated the Law, it included provisions for tithing. Under this regime the tithes were brought to the Levites in every city, and the Levites brought a tithe of this tithe (i.e., a tenth of the tenth) to the Temple in Jerusalem. Possibly in those early days of resettlement there was no communal feast held in Jerusalem; the text makes no reference to it. If the feasts were deferred for a time, it may have been due to an insufficiency of firstfruits or to the potential for conflict with the non-Israelite Palestinian majority.

Nehemiah 12:27,43-44

At the dedication of the rebuilt Jerusalem wall, the Levites were summoned to Jerusalem to perform the religious services connected with the celebration. Certain of the Levites were appointed over the collection of the heave offerings (*terumah*, which belonged to the house of Aaron per Exodus 29:27-28), firstfruits and tithes. These were gathered for the sustenance of the priests and Levites.

Nehemiah 13:4-13

Nehemiah had to correct a situation in the Temple precincts so that the tithe could be gathered, stored and distributed.

Amos 4:4-6

The Lord speaks ironically of Samaria's apostasy. He taunts them to offer sacrifices and to pay tithes in the third year, although they were probably unable to comply because of the famine He was punishing them with.

Malachi 3:8-12

Israel at this time had been robbing God of tithes and heave offerings, not bringing them into the Temple storehouse as they should have. For this reason the nation was under God's curse. If Israel would repent of this lapse, such material blessings would flow from God that their uniqueness would be recognized by all the other nations. Israel would then be in a position to fulfill their divinely mandated role as a priestly people under His Kingship, witnessing God's truth and ministering His blessings to the nations (Exodus 19:5-6; Isaiah 11:9; 1 Peter 2:9).

We can conclude several things from the foregoing passages. First, the tithe was just one of many gifts that God expected of Israel. Considering the material prosperity that He showered upon them, these gifts were not a hardship to the Nation but rather a privilege. The covenant of Law included a promise of prosperity which was conditional: it depended upon the obedience of the people. In addition to the heave offerings, vows, freewill offerings and firstfruits, the tithe was given for practical reasons as well as out of gratitude toward God. The gifts sustained the priesthood and their elaborate sacrificial service. They also sustained widows, orphans and foreigners who were not in a position to pay tithes.

Although the tithe was reckoned year by year, it was collected only every third year. It was brought to Jerusalem early in the year with other gifts, such as firstfruits, heave offerings and votive offerings (payments for vows). The offerings and tithes were shared by all Israelites in a joyous communal feast, with the residue being turned over to the Levitical storehouse.

Other gifts were offered at the other times of harvest. Three times a year Israel were commanded to assemble all their men to keep a feast (Exodus 23:14-17) and these coincided with the three main harvest times. The barley harvest in April provided the wave-sheaves after the Feast of Unleavened Bread (Leviticus 23:9-14). The Feast of Pentecost in June was a second firstfruits harvest celebration (Leviticus 23:17-21) involving the wheat crop. Then at the end of the harvest season, when the fruits ripened in September and October, the Feast of Tabernacles (or Booths, meaning "tents") was celebrated (Leviticus 23:37-43). The giving of various offerings, including the tithe, coincided with the communal joy of the harvest. These gifts derived from the bounty that a Jealous God had provided to His peculiar people, His covenant people Israel.

Tithes in the New Testament

All mention of tithing in the New Testament refers back to the covenant of Law. The relevant texts follow.

Matthew 23:23 & Luke 11:42

Although the scribes and Pharisees were very punctilious in their tithing (right down to their herb gardens), they were hypocrites in neglecting the weightier matters of the Law: justice, mercy and faith. The tithe was meant to support widows and orphans, but these men devoured widows' houses (Matthew 23:14).

Luke 18:9-14

In the illustration of the Pharisee and the publican praying in the Temple, the Pharisee boasted of his fasting and tithing. Presumably this was no idle boast, for he is not accused of lying. However, his attitude is such that his obedience to the Law is of no avail before God. The publican, or tax-collector, was viewed by the average Jew as a lawbreaker and a thief. But the publican here is the one deemed righteous before God because of his spirit of humility. The important point is one of attitude. One can do his duty with vain pride like the Pharisee and still be found abhorrent by the Lord.

Hebrews 7:1-11

A comparison of the tithes paid to Melchizedek and to the Levites is used to demonstrate the superiority of the Melchizedekan priesthood (which prefigured Christ's) over the Levitical.

Jewish Christians of the Acts period continued to be very zealous for the Law of Moses (Acts 21:20). While there is no mention of their paying tithes to the priests, doubtless they continued to do so. Additionally, Christian converts in Jerusalem sold their possessions and gave the proceeds to the apostles. They made this sacrifice amid joyous celebration and feasting, in the same tradition as the Mosaic Feasts (Acts 2:40-47). Jude 12 also mentions occasions called "love feasts", which is probably a reference to the same practice of communal meal-sharing. The selling of all worldly possessions was a freewill offering by these Jewish believers in anticipation of the kingdom, and it seems that most of the church felt lead to follow the Lord's counsel to a certain ruler of Israel:

And having heard it, Jesus said to him, "Yet one thing is lacking to you. Sell everything you have and distribute to the poor and you will have treasure in heaven and come follow me." (Luke 18:22)

The pooling and redistribution of the Jerusalem church's resources resembles the bringing of tithes and offerings to the Temple. However, in the church those of every tribe shared equally; the class privileges of the Levites were inoperative here. This sort of community foreshadowed God's kingdom goal of making all Israel a priestly nation. When that goal is finally realized, Israelites of every tribe will serve as priests of God on behalf of the nations. In that day all Israel will draw material support from the nations in a manner resembling Israel's support of the tribe of Levi (Isaiah 60:1-17; and see also Isaiah 54:2-3; 66:10-14,18-21; 2:2-3; 49:22-23; 56:1-7; Zechariah 8:20-23; Revelation 21:22-26).

As the church at Jerusalem grew, believers continued to sell all their goods and present the price of them to the apostles for distribution (Acts 4:32-37). The communal sharing of meals is a major topic of Acts 6:1-7, where the mention of a large number of believing priests suggests submission within a congregation in which their special privileges under the Law were not

observed.

When Ananias and Sapphira conspired to lie about the price of their donated land, they were struck down dead by the Lord (Acts 5:1-12). Apparently their fault was not stinginess but lying about giving the total price of the land to the church. In order to understand why Ananias and Sapphira were punished this way, one needs to consider that the Acts period church of that time was composed wholly of Israelites. The hope of the early church was the earthly hope of Israel right up to the end of the Acts period (see Acts 26:6-7; 28:20, for example). Although there were some Gentile believers grafted into Israel after Paul's conversion, these Gentiles shared that nation's calling and hope (Romans 11:11-25), and the gospel decidedly had the Jewish nation in view for it was preached to them *first* in every city (Romans 1:16). This was a covenant church which in many ways resembled Israel of old. The new covenant was able to write the Law on men's hearts instead of stone tablets (Jeremiah 31:31-34), and the men whose hearts God had chiefly in mind here were "the house of Israel" and "the house of Judah" (i.e., the ancient, divided northern and southern kingdoms of Israel). Like the old covenant, the new covenant had its conditional aspects. A man could be cut off from either covenant and death continued to be God's punishment for grievous sins under the New Covenant.

In those days they shall say no more, "The fathers have eaten a sour grape, and the children's teeth are set on edge." But everyone shall die for his own iniquity: every man that eats a sour grape, his teeth shall be set on edge. (Jeremiah 31:29-30)

Those who would impose tithing today as a legalistic ordinance ought to consider that living under covenant with God meant the possibility of both covenant blessings and covenant curses.

The reason that selling one's worldly possessions made sense to the early (covenant) church was the expectation of Christ's imminent return and the establishment of His kingdom on earth (Acts 3:20-21; Revelation 22:20). The early church was not mistaken in this expectation, and they dispatched the good news to Jews worldwide proclaiming the nearness of the kingdom. But would Israel receive the gospel? No, only a remnant of Israel ended up believing the message (Romans 11:1-10). Because of this hard-heartedness, God began to call Gentiles into His church. Their primary function was to provoke and stimulate unbelieving Jews, so that they might be saved. The analogy of grafting olive trees is used in Romans 11:11-17 to represent this relationship.

It is informative to see how the Jerusalem council handled the question of Gentiles and the Law (Acts 15:1-11). At that time it was sufficient for Gentiles to keep only four ordinances, and tithing was not one of them.

Wherefore I decide not to trouble those of the nations who are turning to God, but to write to them to abstain from the pollution of idols and sexual immorality and strangled food and blood. (Acts 15:19-20)

Even while Jewish Christians were paying tithes to the priests (and giving so much support to the church on top of this) no such burdens were placed upon Gentile Christians. However, they were asked to remember the poor (Galatians 2:10). Because of their spiritual debt to the Jerusalem church, who were bearing the brunt of persecution, Paul took up a collection from his dispersed

churches for the poor saints in Jerusalem (Romans 15:25-28). There appears to have been no tithing arrangement in this collection, but each one was encouraged to give according to his prosperity (1 Corinthians 16:1-3) and according to the dictates of his own heart (2 Corinthians 9:7). Paul was often mindful to exhort his flocks to charitable works and hospitality (Acts 20:33-35; Romans 12: 13; Galatians 6:6-10; Ephesians 4:28). Of course, care for the poor was not a recent development. It had a long Old Testament tradition behind it (see, for example, Proverbs 28:22).

The situation of Jewish Christians tithing and disposing of property, and Gentile Christians giving of their own free will, continued until the end of Acts. However, a national majority of Israelites continued in their failure to receive Jesus Christ as their King. Finally, the axe was applied to the root of Israel's position with God, as John the Baptist had warned (Matthew 3: 10).

There followed a postponement of God's covenant promises concerning His earthly kingdom, a delay that has lasted over nineteen hundred years so far. In the interim God revealed through the Apostle Paul a "mystery" (or "secret") which He had kept to Himself since before He had put man upon the earth. This secret concerned another, distinct church, whose membership was not determined on the basis of genealogy. The church of this present "dispensation of the mystery" (Ephesians 3:9) has inherited a kingdom in heavenly places at God the Father's right hand (Ephesians 1:3-4, 16-23; 3:1-11; Colossians 1:25-27). Note that heavenly places does not equate with an earthly kingdom where Israel will head up the nations of the earth. Just as these are two distinct spheres of hope, so the two bodies of believers are to be distinguished. The covenant church and the mystery church both share in the sacrificial work of Christ, but the rules governing the two "families" of God (Ephesians 3:15 should read "every family") differ somewhat. In the covenant church the Law of Moses held an honored place as part of Israel's heritage (Romans 3:1-2; 9:4-5; 1 Corinthians 9:19-22). But today, if we would please God, we must rightly divide (2 Timothy 2:15) between Judaism and the faith of the church, the body of Christ (Colossians 2:14-3:4; Philippians 3:1-9; Titus 1:13-16).

Tithing today

The question remains as to how we should support the ministers of God's word today; for this we need whatever practical guidance the Scriptures can provide. Paul drew an analogy between Old Testament tithing in support of the priesthood and the New Testament provision for preachers of the gospel.

Or do I only and Barnabas lack authority not to continue making a livelihood? Whoever serves as a soldier at his own expense? Who plants a vineyard and does not eat the fruit of it? Who shepherds a flock and does not eat of the milk of the flock? Do I speak these things after the manner of men or does not the law also say these things? For in the law of Moses it has been written, "You shall not muzzle an ox treading out corn ". Does God take care of the oxen? Or does He say it altogether on our account? For on account of us it was written that he that ploughs ought to plough in hope, and he that treads out corn in hope ought to partake in hope. If we did sow spiritual things for you, is it a great matter if we reap your fleshly things? If others share this authority over you, should we not rather? But we did not

use this authority, and we bear all things lest we should give any hindrance to the gospel of Christ. Do you not know that those laboring with sacred things eat the things of the altar; those attending at the altar partake of the altar? So also the Lord commanded those announcing the gospel to live from the gospel. But I have not used any of these things. Nor did I write these things that it should be thus with me. It would be good for me rather to die, than that anything should nullify my boasting. For if I proclaim the gospel, there is no boasting for me; for necessity is laid upon me. For it is woe to me if I do not proclaim the gospel. For if I do this willingly, I have a reward; but if unwillingly, I am entrusted with a stewardship. What then is my reward? That when proclaiming the gospel, I should make it without charge, so as not to use for my own benefit my authority in the gospel. (1 Corinthians 9:6-18)

Despite his rights as an apostle of Christ, Paul was unwilling personally to delay the gospel by laboring only if paid for his services. His missionary life notwithstanding, he chose to work for a living wherever he traveled while receiving occasional gifts from some of the churches. He knew these gifts were often sent at great sacrifice. Having received gifts from Macedonia while preaching at Corinth, Paul spoke ironically of robbing other churches in order to speak freely at Corinth (2 Corinthians 11:7-10). The freewill support exemplified by Macedonia continued past the dispensational boundary of Acts 28:28, as Philippians 4:10-18 makes apparent. Note that Paul is thankful for their gifts but makes no demands.

Paul's means of livelihood must be viewed as the exception, although it becomes for us today an ideal or model that may be striven for by those who are so lead. Some pastors of small or poor churches have been put in a position similar to Paul's; for lack of means they must volunteer their pastoral services. But as a practical matter we need to recognize that a full-time minister (whether salaried by a church or pensioned by a former employer) is better able to fulfill his mission, devoting more time to prayer and preparing himself as a teacher. While the Old Testament and Acts period practice of tithing should evoke our admiration in those faithful covenant-keepers, our relationship to the Law of Moses differs. Our supply of material wealth may also differ from that of ancient Israel. To impose an assessment of ten per cent on every church member's wages would be legalistic, and perhaps even foolish.

In letters written after the Acts period, Paul instructed Timothy out of both Old and New Testaments concerning the support of pastors. The principle of payment for services seems to be valid regardless of dispensation.

Let the elders who lead well be reckoned worthy of double honor, especially those laboring in word and teaching; for the Scripture says, "You shall not muzzle an ox treading out corn", and "The workman is worthy of his wage." (1 Timothy 5:17-18)

While there is no mention of how much wage the laborer is worth, it does state that he who works harder should be paid more. How much a pastor ("elder") should receive for his services ought to depend on how occupied he is with the work of pastoring. However, for one reason or another the yardstick of 1 Timothy 5:17 is sometimes abandoned. When the flock is too small to support him, the pastor will be forced to take a job on the side. There is certainly no shame in this arrangement, which follows the Pauline model (except for motive). Churches which require tithing of their members are usually able to amply support their preachers, regardless of how

heavy their workload is. Unfortunately, there are even some shrewd ones in the pulpit who have managed to get rich off the gospel (contrary to 1 Timothy 6:3-5), and they bring shame upon their Saviour in the eyes of the world rather than glory.

Giving tithes to a local church is certainly an option, one of many, that a believer might consider; but it is not meet for all. Nor is it right for every pastor to be salaried according to the maximum that tithing might provide for him, but rather according to his diligence in service.

The care of widows continues to be a concern of believers, even as it was under the law of tithing. However, note the rigorous examination that must precede the enrollment of a widow now (1 Timothy 5:3-16). Before Acts 28 there appear to have been no qualifying standards for widows. The picture painted by 1 Timothy seems to be one of parsimony - there is no "window of heaven" showering prosperity upon the church today, no matter what some may teach. Therefore a church should be selective in putting widows "on the payroll" (her selection based upon past services suggests continued service).

Locally each church needs to collectively decide how much to invest in their meeting-place. For a small fellowship, arranging meetings house-to-house may be practical, as it was in the beginnings of Christian fellowship (Acts 20:18-20; Colossians 4:5). Larger meeting places are needful for many churches, but should they be cathedrals if a simple chapel would do? It is difficult for many churches to avoid the appearance of self-indulgence and self-aggrandizement. When one considers all the good that one's gifts could do if utilized conservatively, it seems to be vanity to invest so much in our places of fellowship and in pastoral services which merely pamper the flock. Greater emphasis should be placed on building up the church spiritually. Believers collectively are likened to a building, "a holy Temple in the Lord" (Ephesians 2:19-22). This edifice receives the greater attention in Scripture; the places we choose to meet for fellowship are rather incidental to this great teaching.

Those in the industrialized countries live in fairly prosperous circumstances, and many of their citizens can afford a tenth of their earnings to support Christian works. However, our first obligation is toward our families, even our extended families. According to 1 Timothy 5:4 this sort of care is equivalent to worship ("show piety" is *eusebeo*, related to *eusebeia*, or "godliness"). The neglect of one's family is the same as denying the faith (1 Timothy 5:8).

The question remains, "How much should I give?", and I believe the answer must come from the heart. God expects His saints in the body of Christ to be full grown, mature and able to exercise wisdom in all their judgments (Ephesians 4:13; Colossians 3:16). A related question is, "To whom should I give?" Should the whole gift go to the local pastor or board of elders for them to decide? Each saint should judge this for himself. There are many evangelical, missionary and teaching works that one might choose to support, in addition to the local church. There are world relief organizations that provide their assistance in the name of the Lord Jesus Christ. There are also special schools for wayward children that include Christian instruction in their curricula. There are Christian publishers who are disseminating Bibles and Bible study materials to a world desperately in need of the word of God. There are many good works competing for our resources, so we need to come to careful, prayerful decisions concerning them.

Conclusion

To sum up this discussion on tithing, the practice was part of the national and legal heritage of the covenant people, Israel. When Israel kept their part of the covenant (obedience) then God kept His part (peace and prosperity for His people). God's covenant with Israel included the potential for great blessings and great curses (read the whole of Deuteronomy 28). Although God provided the one, effective sacrifice of Christ, which was able to deal decisively with the issue of man's sinful nature, His direct judgment for individual grievous sins remained in force right through the Acts period (Ananias and Sapphira, e.g.). Thankfully the covenant-judgments have no place in this present "dispensation of the grace of God". We must be careful to "rightly divide" legalistic covenant truth from our faith today. The multinational "body of Christ" and the nation Israel are different families of God. Our hopes both center in Christ, but theirs is earthly in character and ours is heavenly. The house-rules of these two families differ in many respects also. The Old Testament and Acts practice of tithing furnishes us a powerful model of liberality to emulate, but it should never be imposed as an ordinance on the church (Colossians 2:20). Those who give a tenth or more of their income, without neglecting their own family in the process, are offering a sacrifice well-pleasing to God. But then so are many others who cannot afford to give so much.