

"You Shall Rejoice, You and Your Household"

I've been told by several people that I don't preach much on financial giving. I think this is generally meant as a compliment. But how I usually respond is that I try to give as much air time on the subject as the Bible gives. This is what I generally try to do with any subject taught in the Bible. I want the central lessons to be central. What the Bible teaches on the most is what I want to teach on the most, and what the Bible teaches on less, is what I want to teach on less. And so unless I sense an area that the church really needs to be challenged on, my topics of preaching are usually dictated to me straight from the Bible. You see, I usually preach through a whole book of the Bible at a time. And so unless I take a break from that to pick a special topic for some reason, what I'm going to preach on is essentially handed to me from the book we're going through.

I think the reason I get this sort of feedback, is that some churches spent a lot of time speaking about financial giving. Now sometimes the needs in a church require extra focus on this subject. And yet we probably all know at least someone who has really been turned off by churches that seem to always be focused on asking for money.

Well, today, we're going to be talking about financial giving. And it's because we've been going through a series on Deuteronomy, and at this point it raises the subject in some detail. It talks about tithing. So, we will spend some time talking about tithing. Again, as the balance of Scripture presents us different topics in our spiritual diet, we need to take those in and digest them as they come. And certainly the topic of giving, though not the most weightiest matter in Scripture, is certainly an important one. And a challenging one.

And so today, I want us to look at this passage in two main points. First, we'll look at this passage's teaching on tithing in light the rest of the Torah. This passage has presented some questions about the nature of tithing in general in the old covenant. And so were going to start by harmonizing the different Old Testament teachings on tithing.

Secondly, I want us to look more specifically at the unique emphasis of this passage. This is a very important passage on tithing because it talks about tithing from the perspective of rejoicing and sharing. The people were to rejoice as they feasted together as a family while sharing their inheritance with others. That will be our second point that we'll consider today. And as we look at these two main points, we'll see that both have application to us in the new covenant.

And so let's start then by thinking about tithing in general as we read about it in the Torah. A tithe, of course, essentially means a "tenth." It refers in general to God's call for his people to give to him a tenth of their increase. In the Torah, there are three main passages that teach us about tithing. The first is in Leviticus 27. There it essentially talks about how they were to tithe, to give a tenth, both of their harvest and all their livestock. The second key passage on this subject is in Numbers 18. There it says in Numbers 18:21, "To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their service in the tent of meeting." It goes on to say that when the people offer it to the Levites, that the Levites are in turn to give a tenth of that to the priests. So then, even the Levites tithe themselves.

The third main passage in the Torah on tithing is right here in Deuteronomy 14. And it's here when you get to this passage that some people have had some trouble. Some people have come to this passage in Deuteronomy and thought it was referring to a second, and possibly a third tithe. Some look at the description in verses 22-27 as

describing a second, different, tithe. They say that the first tithe, the first 10% goes to the Levites per Numbers 18. But then they think that this passage says you are to take a second tithe, another 10%, down to the central place of worship and use the money to throw a big feast for you and your family. Then the same people will often look at verses 27-29 as describing a third tithe; that every third year you're to take another 10% percent and set that aside for the local Levites and poor.

Well, I can appreciate the concern here, but I think it's failing to properly harmonize these three main passages in the Torah on tithing. Now, if all we had was the passage here in Deuteronomy on tithing, I could see how some people can have some misunderstandings. But you always need to read Scripture in context. Deuteronomy was given almost 40 years after the books of Leviticus and Numbers were already given. The principles on tithing were already laid out. There was one tithe, not three, according to Leviticus 27. The people were to set aside a tenth of their wealth each year as a holy offering to the Lord. And in Numbers it tells us that *all* the tithe was to be given to the Levites; not two of the three tithes, with one of them to be used for a feast for your personal family. No, those two other passages set the context for how to understand this passage in Deuteronomy. You have to read this passage, assuming what's already been said in those passages. Those passages set the context for how to harmonize this passage with them.

And so in light of that, we see the overall principle again affirmed in verse 22. Every year, year by year, you're to tithe. That's the basic principle. But what's new here is that in verse 23 it tells the people that they are to take their tithe to the central place of worship. Remember, Deuteronomy is helping the people think about the ramifications to their worship in light of settling down in the Promised Land. Up to that point, the people all lived together. There was no geographical distance to be concerned about. But once they settle down in the Land, a question will come up on how they are to distribute the tithe to the Levites. And God says that basically once a year they'll bring it all to the central place of worship; i.e. the place that ultimately becomes Jerusalem. It's assumed here that they'll be bringing this to the Levites who are their ministering at the Tabernacle. That can be safely assumed because it's the clear teaching of Numbers 18.

But what is also new here is the notion of a sacred meal. Verse 23. "And you shall eat [the tithe] before the LORD your God, in the place where He chooses." And addressing the issue of their new situation in the Promised Land, verse 24 addresses the geography. In case it's too far to bring all this tithe, you can sell it back home, and then use the money to buy provisions for the meal when you get to Jerusalem.

And so this is something new that's told here. The people aren't to just make this long journey to give the tithe to the Levites and then head back home. No, when they get to the central place of worship, they're to throw a feast. And this is not just a party; it's an act of worship. It says they would "eat before the Lord." This would be a holy meal for the entire household who was bringing the tithe. Now where some people have gone wrong here is to think that this meant that the entire tithe was to be spent on this meal. That seems to be reading too much into this. Again, Numbers 18 said that the entire tithe belonged to the Levites. I mean how could you possibly spend 10% of your agricultural earnings for the entire year in one meal anyways? That doesn't seem likely or what would have been intended here. Instead, when the people made this trip to give the tithe to the Levites ministering before the Lord, they were to have a sacred celebration meal when they got there. The result would be that some of the tithe would be used on this sacred meal, but the vast majority would be left over, and that would be then given to the Levites. This is reading this chapter in light of Leviticus 27 and Numbers 18.

Then this passage says that every third year, instead of taking the tithe down to Jerusalem, they'll keep it local. Verse 28 says they'll store it up locally for the local Levites and those in less fortunate situations: the stranger, the orphans, the widows. And so long story short, this passage doesn't define two additional tithes

for the people. It explains how God will have the people handle the one tithe, in different ways, once they get into the Promised Land. The geographical size of the Land will add some unique dimensions to their tithing. In this chapter, God provides for both the local needs as well as the Levites ministering at the central Tabernacle. And in all this, he provides a way for the tithing families to celebrate with God in this holy meal as they bring their tithes to the temple.

So that's a short review of tithing in the old covenant. Here's an application question for us. Are we still mandated in the new covenant to give a tithe? That's a somewhat common question I get. Here's another way to ask it. Is tithing part of the moral law that's always binding on God's people? Or is tithing part of the ceremonial laws unique to the old covenant that find fulfillment in Christ? Well, a simple answer would have to say that tithing in the old covenant has both moral and ceremonial aspects to it.

Now certainly we can acknowledge that there are some aspects of tithing in the old covenant that were ceremonial. Deuteronomy 12 described tithing alongside sacrifices and other offerings in the old covenant; which those things are, strictly speaking, ceremonial laws. Though we did say that these offerings still have application for us as Christians in many ways. Even here in chapter 14 in Deuteronomy, we see ceremonial aspects of how the tithe was given in the old covenant. We don't follow all these procedures, and rightly so; there's no sacred meal given each time we collect an offering; no central tabernacle in Jerusalem to bring the offering, etc. There are obviously some ceremonial aspects to tithing in the old covenant.

As for tithing as a moral principle, we can at least acknowledge that giving in general is a mandate for all. God's people under every dispensation have been called to generously give to God and the work of his church. That's clearly expressed in the New Testament. Passages like Acts 2:45, 1 Corinthians 16:2, 2 Corinthians 8 and 9, Philippians 4, and plenty others in the New Testament affirm that we are called to give. We are called to give for the ministry of the church and to those who have needs in the body of Christ. The New Testament is clear on this. If nothing else, we can say that giving in general is a moral principle.

Another point that is suggestive that tithing has an ongoing significance is that we see tithing affirmed in the Old Testament even before the Mosaic covenant. Abraham tithed to Melchizedek in Genesis 14. Jacob promised a tenth of his possessions to God in Genesis 28. These things are before the old covenant, if we are talking strictly about the Mosaic covenant. They show the principle of a tithe, a tenth, as something not just limited to the Mosaic covenant.

It would be helpful in answering this question if we had more specific light on the subject from the New Testament. Well when you turn to the New Testament, there is not an explicit command to believers to tithe. There is a command to give, and to give cheerfully. One passage that is interesting to consider however is Jesus' words in Matthew 23:23. There he says, "Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cumin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone." There Jesus had an opportunity to elaborate on tithing. He could have used that as an opportunity to suggest that it was something passing away, like he did for other things. But he is silent at that point, with the exception of affirming the practice of tithing to the Scribes and Pharisees. It was something they at least shouldn't have neglected, albeit not the most weightiest thing they should have been concerned about. But if Jesus wanted to make a point about some greater fulfillment of the tithe, that would have been an opportunity. He certainly he took the opportunity on aspects of things like the location of worship and on outward purity and cleanness. But here the only thing he has to say about the tithe is that they were right not to neglect such things.

So in terms of application about tithing. We've said that the safest thing we can say is that the moral principle of giving is still mandated. Then the question

becomes, how much? How much should we give? A tenth? Something less? Something more? What principles in the Bible do we have? Well, I see a few. Certainly the principle of the tithe is spoken of positively throughout the Old Testament, even by the patriarchs before the Mosaic covenant. Jesus himself seemed to see positive things in the principle of tithing. Certainly if nothing else, the tithe is a good pattern for a starting place in your giving to God.

But if you're looking for another percentage recommended in the Bible, the only other specific percentage seems to be 100%. That's how the early church seemed to operate in the book of Acts. Acts 4:32 "All the believers were one in heart and mind. No one claimed that any of his possessions was his own, but they shared everything they had." It goes on to say that from time to time people would sell their properties and give the money to the apostles to distribute to whomever had need in the church. So the example in the early church was of some very radical giving. Literally everything they had. But this was not under compulsion. The next chapter in Acts, Acts chapter 5, describes how Ananias and Saphira sold a property and gave the money to the church. They acted like they had given 100% of the proceeds, but actually they had kept back some of the profits. Peter rebukes them for this. He doesn't rebuke them that they held some back. He actually says they were free to do with whatever they wanted. But he rebuked them for lying about it. That they acted like they gave 100% of it, when they hadn't.

But the point is that if you're looking for a specific percentage in Scripture for how much to give, the only options patterned for us is the 10% tithe, and the 100% everything. Apart from that, the New Testament repeatedly makes the case that our giving should not be out of compulsion, but cheerfully out of love. I think the moment we ask what's the minimum we *have to give* is the moment that we've already asked the wrong question. God doesn't want us to be minimalist in our giving. He wants a cheerful giver. But if you need some advice, I'd say that you can't go wrong with the principle of the tithe as a starting place. In light of the radical giving shown in the New Testament, I think it's fair to suggest that as a starting place. When we collect our offering, notice I say this is a time to receive tithes *and* offerings. In other words, you don't have to stop at just a tithe.

Often some people are scraping to make ends meet. They ask, how could they afford to give even a tithe. Well, what I personally would prefer people to do, is to prayerfully consider still giving that tithe, but let the deacons know that in fact you're having trouble making ends meet. The church needs to do its job in helping out those in financial need in the church. I'd rather see people generously give, and the church in turn generously give back to them in need.

I've spent a lot of time already on this first point of summarizing the general teaching on tithing. What I'd like to look at further now is one of the unique things emphasized in this passage. There's this idea of them having a sacred meal when they bring their tithe. It gives the reason for this. Verse 26. That they would rejoice.

But take that idea in conjunction with verse 27. Verse 27 reminds the people that the tithe is to benefit the Levites, because the Levites have no inheritance with the rest of the people. What this means, is that they didn't have an earthly inheritance in the Promised Land. They weren't given any land, so they couldn't produce the crops and livestock like the rest of the Israelites. Instead, their job was to minister *before the Lord*.

And so here, the people were called to share their inheritance with the Levites. And yet as they did that, they were called to have a celebratory meal, "before the Lord." Presumably the Levites got to join with them in that special meal. And so here you have a unique thing going. The people shared their inheritance with the Levites when they bring in the tithe. But in return, the Levites were in a sense sharing their inheritance with the people who had come to tithe. We see this through this sacred meal. Yes, this passage says that the Levites had no inheritance. But don't forget

Deuteronomy 10:9. There it elaborated. It said that the Levites had no inheritance with their brothers, because the LORD was their inheritance.

And so when people came to tithe, on one level they came to share their earthly inheritance with the Levites who regularly ministered before the Lord. But when they did that, they had this special meal with the Levites before the Lord. It's like the sharing goes both ways. The people tithing share physically with the Levites, but they in turn receive some of the spiritual inheritance which the Levites possessed. They got a chance to have a sacred meal before the Lord. They got a taste of the Lord and what it means to have the Lord as your inheritance. That's why verse 26 says that this sacred meal should be a reason to rejoice.

That might sound a bit complex, but hopefully you catch the sort of circular sharing of inheritances that's going on. Because it's in that, that I'm reminded of Christ's work. In the opposite way, Christ gave up the riches of heaven, his heavenly inheritance as God's Son, to come to us who were without an inheritance. He gave up his life on the cross, so that we can share in his heavenly inheritance. Just think of all the places in the New Testament that talk about the glorious riches that we now share with Christ. Christ gave up these riches to come down to us, so that we could be taken up with him to heaven. Christ gave richly to us who were spiritually strangers, orphans, and widows. He has shared with us his glorious riches and his heavenly treasure. We share in these things through faith in Christ. Receive them, share in them, by faith in Jesus. And as you do that, you have the greatest reason to rejoice!

Brothers and sisters, we now in turn ought to respond with generous and cheerful giving. That's the application of this second point for us. In the old covenant, the people shared their earthly inheritance while at the same time getting to share in a divine inheritance. In the new covenant, Christ has shared with us his heavenly inheritance. He in turn calls us to respond by sharing our earthly inheritances; our earthly treasures. We share by giving to the work of the church. We share by giving to those in the church who are less fortunate than ourselves: the orphans and widows and strangers.

I think of this passage we read from Philippians 4 today. Remember what Paul said when he acknowledged how the Philippians had repeatedly gave financially to him. He thanks them, but then says, "Not that I am looking for a gift, but I am looking for what may be credited to your account." Paul sees that even in the new covenant, our financial giving has a circular effect. We give, but yet amazingly we end up with more.

Now, I'm not talking about financial return. This is a doctrine that's frequently perverted and abused. You hear TV evangelists asking for seed-faith giving. That if you give a little, they practically guarantee that you will get back financially far more. I'm not promising you that. But I do know that Paul says God acknowledges your gift. This is the idea that Scripture talks about reward in heaven. Now the chief reward we receive as Christians is eternal life; heaven itself. That's obtained as a simple free gift from God through faith. Nothing certainly can top that. And yet, above and beyond that, God says he recognize our godly deeds done in Christ. That these things, especially the ones done in secret, are somehow rewarded by God, above and beyond even the gift of eternal life. And of course Paul makes it clear that God will provide for all our needs. After acknowledging their gift, Paul says in Philippians 4:19, "And my God will meet all your needs according to his glorious riches in Christ Jesus."

I just got a quote from one bank for a 1 year CD. The rate was .3%. Less than a third of a percent. That's not a good investment. But that we can use our earthly wealth to somehow reap heavenly eternal reward and grow spiritually; that's hard to fathom. That's hard to fathom when we realize all the glorious riches Christ has already showered on us in saving us. May we respond to the glorious riches he has already given us through generous giving back to him; even of our finances. May we

not look to how little we can get away giving, but realize that we can never out give God. That no matter how richly we give, he gives even more to us. Think of the early church. Those then who gave everything they had to the church, were not in need. When we give to the kingdom of God, remember, that you are part of the kingdom of God. You give to God, and remember you are God's Son. You sit now at his table. You rejoice as those who eat all the time in the presence of God as his adopted sons. Anything we give to God comes back to us in some way or another. After all that he has given us, lets pray for the grace to be cheerful givers in return. Amen.

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