

## **Tithing and Being Generous (Deuteronomy 14:22-15:18)**

Expository Lessons from the Book of Deuteronomy

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### **I. Background**

- a. The **Book of Deuteronomy** consists of a few speeches that Moses gave to the Israelites near the end of their 40 years of wandering in the Wilderness.
- b. The second of Moses's addresses, which we are still in, began in Deuteronomy 5 with Moses recounting the Lord giving the Ten Commandments at Mount Sinai. Thus far, in this second address, Moses has issued a number of warnings, admonitions, and reminders, along with specific instructions.
- c. In the last passage we studied together, **Deuteronomy 14:1-21**, Moses reminded the people of the dietary restrictions regarding clean animals (which they were allowed to eat) versus unclean animals (which they were forbidden to eat).
  - i. We Christians are no longer bound to follow all the requirements in the Law of Moses, as was revealed in **Acts 15** at the Council in Jerusalem.
  - ii. Also, Paul explained in **Colossians 2**, the Law of Moses was “wiped out”, having been “nailed to the cross”. However, it is important to us to be aware that the things contained in the law provided “a shadow of things to come,” the substance of which has now been revealed to us through Christ.
    1. “...having *wiped out the handwriting of requirements that was against us*, which was contrary to us. And He has taken it out of the way, having *nailed it to the cross*. Having disarmed principalities and powers, He made a public spectacle of them, triumphing over them in it. So *let no one judge you in food or in drink*, or regarding a festival or a new moon or sabbaths, which are *a shadow of things to come*, but the substance is of Christ.” (**Colossians 2:14-17**, NKJV)
  - iii. We learned that while we are no longer bound by the requirements laid out in the clean-vs.-unclean animal rules outlined in Leviticus and Deuteronomy. However, these rules were *foreshadowing important lessons for us*.

- d. As we continue reading in the Law of Moses, we now look at things related to money (on tithing and being generous toward others who have less than we do). As we study these things, let us keep the same principles in mind here that we found useful in the first part of **Deuteronomy 14** regarding dietary rules, including:
  - i. We are no longer bound by the requirements of the Law of Moses, yet
  - ii. These contain within them important shadows or types of things that point us to what Christ has now revealed.
    - 1. **Question:** What can we learn as Christians from these Old Testament requirements?
    - 2. **Question:** What did Jesus and the apostles have to say about giving financially and helping others?

## II. On Tithing

- a. Read **Deuteronomy 14:22-29**.
  - i. This is one of the most important passages in the Law of Moses that explains the concept of tithing. Others include **Deuteronomy 12** and **Leviticus 27:30-33**.
- b. Consider what the tithe was (and was not), under the Law of Moses. Compare this to what is advocated in churches today that require tithing from their members.
  - i. It seems to me that the tithe was *NOT* equivalent to a modern 10% (state or federal) income tax.
  - ii. Under the Law of Moses, it was 10% of what the land produced (grain, wine, olive oil, sheep and cattle).
    - 1. It seems to me that fishermen, carpenters, stonemasons were not required to give 10% of their income. While many people made their living by working the land, that was not the case for everyone.
  - iii. Also, the sacrificed animal was eaten as part of a *big meal* at the tabernacle/temple, that the giver and his household would participate in.
    - 1. If the designated place for the sacrifice was too distant from where someone lived, they could sell their animal, bring the money to the special location (later Jerusalem), and use that money to purchase an animal to sacrifice (and eat) there.

2. A portion would be shared with the Levites, widows and orphans.
- i. **Question:** Is it appropriate to call Christians to tithe, based on passages like this from the Law of Moses? Are we still bound to follow the Law of Moses or not?
  1. **Answer:** Consider what we have discussed regarding **Acts 15** and **Colossians 2**, we are no longer bound by the Law of Moses.
  2. **Question:** How can church leaders justify picking and choosing which parts of the Law of Moses they want to bind on their members, versus which parts they can disregard?
    - a. For example, some churches attempt to bind on their members the 10 Commandments only (including the requirement for Sabbath observance).
    - b. Likewise, some Christian churches claim that this part of **Deuteronomy 14** applies to their members, while the first half of the chapter (and what comes after this section) does not.
      - i. **Question:** On what basis can church leaders justify making that distinction?
- c. While some churches today try to use the tithe as a way to get consistent financial contributions from members, I am not sure that is appropriate. I see a few obvious problems with this approach,
  - i. First problem: The tithe was defined as 10% of *what the land produced*.
    1. This does not line up with what is taught in churches where tithing is taught today, where members are called to give 10% of their gross (or net) income.
  - ii. Second problem: While many like the idea of tithing in that it gives everyone a standard to measure themselves against, there are a number of problems with that.
    1. For one thing, calling everyone to give 10% of their income puts much more of a financial hardship on the poorer members of the church than on the wealthier members.

2. Likewise, such a standard puts much more financial pressure on those with large families versus those with smaller families, or on single members of the church who have no children.
  - a. Also, in areas where the cost of living is much higher (for example, Boston or New York City), tithing would present more of a challenge than for those who live in parts of the country that enjoy a significantly lower cost of living.
  - b. Let's face it: in "real life," living situations and financial challenges vary significantly from person to person and from region to region. A "one-size-fits-all" approach is likely to place much more financial hardship on certain members of the church, rather than sharing the load so no one is crushed.
3. Also, I have seen where tithing emphasis creates a mentality that as long as you give 10% to the church, you can feel free to live in luxury on the remaining 90%. (Thinking, "As long as I give the 10% to God, the rest is for me!")
  - a. This attitude can create a church culture where wealthy members are immune to being challenged on their luxurious lifestyles, as long as they are giving their 10% to the church!
  - b. Compare this with the example of William Law (a famous Christian author in England in the 1700s). He lived on 10% of his income, *and gave away the remaining 90%* to help the poor, orphans, etc.
  - c. Also, contrast this with what Jesus and the apostles taught and lived out regarding wealth and possessions.
- iii. There is a famous passage from **Malachi 3** that has been used time and again in attempts to persuade Christians to practice tithing. Sometimes this is even tied in with the so-called "prosperity gospel".
  1. Background: In **Malachi 1**, the Lord is upset with the people because what they bring to offer Him are the leftovers. They are bringing their blind, lame and sick animals for their sacrifice.
  2. Read **Malachi 3:7-12**.

- a. This famous passage is often taken out of context to support tithing for Christians, playing on the desire for wealth in this life.
  - i. Preachers give false promises to their members that if they give 10% to the church, the Lord will “open the floodgates” of material blessings for them!
- b. This so-called “prosperity gospel” is alive and well in the U.S. Unfortunately, it is also especially popular in poorer parts of the world, where preachers become wealthy by manipulating the word of God to prey upon the ignorance and worldliness of their members.
- d. It should come as no surprise to us, based on what the New Testament teaches regarding the Law of Moses, that early Christians did not see Old Testament tithing as a requirement for Christians.
  - i. From Irenaeus, bishop of the church in Lyons, in Gaul (modern day France), writing c. 180 AD, in a passage contrasting the Law of Moses with the teachings of Christ.
    - 1. “For the law, since it was laid down for those in bondage, used to instruct the soul by means of those corporeal objects which were of an external nature, drawing it, as by a bond, to obey its commandments, that man might learn to serve God. But the Word set free the soul, and taught that through it the body should be willingly purified. Which having been accomplished, it followed as of course, that the bonds of slavery should be removed, to which man had now become accustomed, and that he should follow God without fetters: moreover, that the laws of liberty should be extended, and subjection to the king increased, so that no one who is converted should appear unworthy to Him who set him free...
    - 2. “...the children possess greater confidence [than the servants], inasmuch as the working of liberty is greater and more glorious than that obedience which is rendered in [a state of] slavery.
    - 3. “...instead of the law enjoining the giving of tithes, [He told us] to share all our possessions with the poor; and not to love our neighbours only, but even our enemies; and not merely to be liberal givers and bestowers, but even that we should present a gratuitous gift to those who take away our goods. For ‘to him who takes away your coat,’ He says, ‘give to him your cloak

also'; and 'from him that takes away your goods, ask them not again'; and 'as you would that men should do to you, do to them' (**Luke 6:29-31**) so that we may not grieve as those who are unwilling to be defrauded, but may rejoice as those who have given willingly, and as rather conferring a favor upon our neighbors than yielding to necessity. "

- a. (Source: Irenaeus, *Against Heresies*, book 4, chapter 13; found in Ante-Nicene Fathers vol. 1, p. 477)
- b. Irenaeus sees that Christ has called Christians to be free from bondage to the Law of Moses, including the requirements to tithe. Instead, Christ calls us to give freely and to be generous, sharing everything we have, and giving to all (even to our enemies).

ii. From Tertullian, writing c. 197 AD:

- 1. "Though we have our treasure-chest, it is not made up of purchase-money, as of a religion that has its price. *On the monthly day, if he likes, each puts in a small donation; but only if it be his pleasure, and only if he be able: for there is no compulsion; all is voluntary.*
- 2. "These gifts are, as it were, piety's deposit fund. For they are not taken thence and spent on feasts, and drinking-bouts, and eating-houses, but to support and bury poor people, to supply the wants of boys and girls destitute of means and parents, and of old persons confined now to the house; such, too, as have suffered shipwreck; and if there happen to be any in the mines, or banished to the islands, or shut up in the prisons, for nothing but their fidelity to the cause of God's Church, they become the nurslings of their confession. But it is mainly the deeds of a love so noble that lead many to put a brand upon us. 'See', they say, 'how they love one another' ..."
- a. (Tertullian, *The Apology*, chapter 39; found in Ante-Nicene Fathers vol. 3, p. 46)
- b. Unlike the Jewish tithes (which were compulsory, and much of which went to fund a feast), Christians give voluntarily and largely to meet the needs of others, out of love and concern.

iii. For more early Christian writings related to tithing, see *Dictionary of Early Christian Beliefs*, edited by David Bercot, entry on 'Tithes, Tithing'.

### III. On Helping the Poor

#### a. Read **Deuteronomy 15:1-11**.

- i. If there is a poor brother among them, they must not “harden their hearts” nor “shut their hands” toward that person in need.
- ii. They must lend the poor brother what he needs.
- iii. At the end of every seven years, there will be a general remission of debts to their fellow Israelites.

1. If you see the seventh year approaching, do not give in to evil by avoiding lending to your poor fellow Israelite.

2. Re-read **15:10-11**.

- a. God will bless them for their generosity.

- b. “The poor will always be among you.” That statement reminds me of what Jesus said to Judas when Mary poured expensive perfume on his feet, the night before Jesus died.

- i. “Then Mary took a pound of very costly oil of spikenard, anointed the feet of Jesus, and wiped His feet with her hair. And the house was filled with the fragrance of the oil. But one of His disciples, Judas Iscariot, Simon’s son, who would betray Him, said, ‘Why was this fragrant oil not sold for three hundred denarii and given to the poor?’ This he said, not that he cared for the poor, but because he was a thief, and had the money box; and he used to take what was put in it. But Jesus said, ‘Let her alone; she has kept this for the day of My burial. *For the poor you have with you always, but Me you do not have always.*” (**John 12:3-8**, NKJV)

- c. “*Open your hands* to your brother, to the poor and needy in the land.”

- i. This provides a very simple picture of how the Lord wants us to be: generous, open-handed, not clutching hard to the things we have.

- ii. This sentiment is repeated by Jesus and the apostles throughout the New Testament.

- iii. We must be willing to give to others in need, what they need.

b. Read **Deuteronomy 15:12-18**.

- i. The Lord was concerned that they be kind to their brothers who were servants/slaves.
  - 1. They were to be released in their seventh year of service.
  - 2. When sending them off, be generous and give to them as you have been blessed.
  - 3. This provides a master with a good incentive to treat his servants/slaves well, so that they *might not want to leave* even when they have the opportunity to be released!

c. Here we see the kindness of God expressed in the Law of Moses.

- i. He is concerned about the poor, slaves, widows, and orphans.
- ii. The Law of Moses is not just a strict set of 'thou shalt not' type rules. It also speaks about how God's people are supposed to treat those who are poor and needy among them.
  - 1. This is why Jesus could say that "love your neighbor as yourself" was the second greatest command, and that "all the Law and the Prophets" hung on those two greatest commandments. (**Matthew 22:34-40**)
  - 2. We see this concern held up throughout the Old Testament.
    - a. In **Job 31:13-32**, Job defends his righteous way of life.
    - b. In **Isaiah 58:8-11**, the passage describing the true fasting that the Lord desires.

d. Jesus taught us to take care of those in need. This is one of the most important kingdom teachings, and one of the things He will be looking for in us when He returns on the Day of Judgment.

- i. "Who then is a faithful and wise servant, whom his master made ruler over his household, *to give them food in due season? Blessed is that servant whom his master, when he comes, will find so doing. Assuredly, I say to you that he will make him ruler over all his goods.* But if that evil servant says in his heart, 'My master is delaying his coming,' and begins to beat his fellow servants, and to eat and drink with the drunkards, the master of that servant will come on a day when he is not looking for him and at an hour that he is not aware of, and will cut



him in two and appoint him his portion with the hypocrites. There shall be weeping and gnashing of teeth.” (**Matthew 24:45–51**, NKJV)

ii. Read **Matthew 25:31-41**.

1. The ‘goats’ were condemned because of *what they DID NOT do*: they did nothing to help those in need.

e. James teaches the same thing that Jesus did (that we are to show the love of God to those in need, by our actions, if we are disciples of Jesus and we hope to be saved on the last day).

- i. “For judgment is without mercy to the one who has shown no mercy. Mercy triumphs over judgment. What does it profit, my brethren, if someone says he has faith but does not have works? Can faith save him? If a brother or sister is naked and destitute of daily food, and one of you says to them, ‘Depart in peace, be warmed and filled,’ but you do not give them the things which are needed for the body, what does it profit?” (**James 2:13–16**, NKJV)

- ii. “Therefore, to him who knows to do good and does not do it, to him it is sin. Come now, you rich, weep and howl for your miseries that are coming upon you! Your riches are corrupted, and your garments are moth-eaten. Your gold and silver are corroded, and their corrosion will be a witness against you and will eat your flesh like fire. You have heaped up treasure in the last days. Indeed the wages of the laborers who mowed your fields, which you kept back by fraud, cry out; and the cries of the reapers have reached the ears of the Lord of Sabaoth. You have lived on the earth in pleasure and luxury; you have fattened your hearts as in a day of slaughter.” (**James 4:17–5:5**, NKJV)

f. Paul teaches the same thing, following what Jesus taught.

- i. “Now *godliness with contentment is great gain*. For we brought nothing into this world, and it is certain we can carry nothing out. And having food and clothing, with these we shall be content. But those who desire to be rich fall into temptation and a snare, and into many foolish and harmful lusts which drown men in destruction and perdition. For *the love of money is a root of all kinds of evil*, for which some have strayed from the faith in their greediness, and pierced themselves through with many sorrows.” (**1 Timothy 6:6–10**, NKJV)
- ii. “Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the living God, who gives us richly all things to enjoy. *Let them do good, that they be rich in good works, ready to give, willing to share, storing up for themselves a good*

*foundation for the time to come, that they may lay hold on eternal life.”*  
**(1 Timothy 6:17–19, NKJV)**

#### **IV. Conclusions**

- a. We are no longer bound by the Law of Moses, including tithing. However, we still need to give our best to God, freely and willingly.
- b. Again, we see that the things contained in the Law of Moses provided shadows, to prepare us for the greater things that Christ would later reveal.
- c. God wants us to be sacrificial, to be generous and open-handed to the poor. This should be a reflection of our genuine love and concern for others.
  - i. And this is one of the most important things Jesus will be looking for in each of us when He returns on the Day of Judgment.
- d. Take stock of your life in this area. Consider what Jesus and the apostles taught, and make whatever changes you need to, to follow His example and inherit eternal life.