

# Joy in Giving

## The Grace of Tithes and Offerings

### *A Connection Ministry Network Perspective*

To tithe or not to tithe, that is the question. Sounds Shakespearian, but it's a question with which many Christians wrestle. Is tithing a New Testament principle or an Old Testament law? If it is a biblical principle, is it obligatory or discretionary? Is it obligatory or voluntary? If it is an obligation, a law, is the tithe giving or taxation? If it is giving, why and under what circumstances could it be considered as a requirement for New Testament believers. Furthermore, to whom is the tithe directed and why, since it cannot be exchanged into spiritual currency and spirited off to heaven? Ultimately, how is accountability protected in Christian giving?

Such musings plague the Christian community as armchair theologians banter back and forth about the biblical stipulation of the tithe. Yet, there it is in black and white, irreversible and unchanging: "Bring all the tithes into the storehouse . . ." (Malachi 3:10a). Where does Connection Ministry Network stand concerning tithing, giving, and financial accountability? In the following pages, we hope to unravel some of the knots, at least for some. Our hope in offering this perspective is that you, the reader, will be able to confidently approach the grace of giving and find the depth of joy that comes because of your generosity.

Giving is a profound characteristic of the Christian life, for where a person's treasure is, there his heart is also (Note: Lk. 12:34). Whatever is given in a begrudging or resentful way has already lost its ability to release joy into the giver's heart. Whatever is given hypocritically, to make an impression, to be a source of boasting, or because of a sense of self-importance, has likewise lost its power to deliver joy.

Every ministry—church, para-church, network, mission, or denomination—is, or should be driven by vision. How one partners with a vision cannot be fully answered without considering the financial aspect of that partnership. Within that consideration, every ministry must consider the tithe, simply because it holds such a place of prominence in a biblical understanding of giving.

The concept of the tithe is controversial, particularly within the modern church. The major argument against it holds that tithing is an Old Testament principle, not a part of the New Covenant. The argument in favor is that it cannot be ignored because it is deeply embedded in Scripture.

Before reaching a dogmatic conclusion, perhaps we should consider the words of some trusted theologians. Notice that, while there is an argument against the law of tithing, there is also a strong case for one's generosity and consistency in their giving.

*"I do not believe one can settle how much we ought to give. I am afraid the only safe rule is to give more than we can spare."* - C. S. Lewis -"The Joyful Christian" p.144; 1961

*"But you are not under a system similar to that by which the Jews were obliged to pay tithes to the priests. If there were any such rule laid down in the Gospel, it would destroy the beauty of spontaneous giving and take away all the bloom from the fruit of your liberality! There is no law*

*to tell me what I should give my father on his birthday. There is no rule laid down in any law book to decide what present a husband should give to his wife, nor what token of affection we should bestow upon others whom we love. No, the gift must be a free one, or it has lost all its sweetness.”*

*Charles Haddon Spurgeon -“Christ’s Poverty, Our Riches” (Sermon 2716) April 18, 1880*

*“I do not believe the New Testament teaches tithing because this entire setting is against “nit-picking” Jewish legalism and self-righteousness (i.e., Matt. 23:13-36). I believe the NT guidelines for regular giving are found in 2 Corinthians 8 and 9”*

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Interesting perspectives, to say the least, but they do not settle the controversy. Many churches mandate tithing as a condition for full fellowship. For them, to be truly a connected part of the body, one must tithe. Specifically, then, that makes the concept of tithing a legal issue. It leans into Old Testament Scripture making tithing law. Yet, as Christians, we know that we have been set free from the law! However, being free from the law does not preclude ignoring the principle of giving, especially a principle God introduced long before the law was codified. The Scripture passage most often used to enforce this condition is Malachi, Chapter 3. Read it and you readily can see how a law can be established. The effect of that such law, from a human perspective, generates a means of control, of forcing people into a religious tax or duty.

*“Will a man rob God? Yet you have robbed Me! But you say, ‘In what way have we robbed You?’ In tithes and offerings. You are cursed with a curse, For you have robbed Me, Even this whole nation.”*

*Malachi 3:8-9 NKJV*

This passage is taught legalistically, ignoring the character and nature of God. Standing alone, this passage communicates something like, “pay me what you owe me, or I will make your life miserable.” There is nothing in this sentiment that displays the grace of God. Yet, a deeper look into what was offered through Malachi’s prophetic word paints a much more gracious picture. When you consider that God was closing the Old Testament era would soon establish a new covenant and send the Messiah into the world to establish it. So, before we go further, we should take a brief look at the context of the book of Malachi.

The prophecy of Malachi was written about 400 years before Jesus was born. It was written to the people of Judah during a time when the Persian Empire ruled the land (538-333 B.C.). The temple had been rebuilt in 515 B.C., and Malachi probably wrote after that time. Although the people of Judah were religious, they had lost hope. More than 100 years had passed since they had returned from exile, and their expectations had faded into a kind of hopeless religiosity. Sin and neglect had taken their toll. To that God spoke, offering blessing and hope, but also clarifying that they had lost the spirit of their faith. Generosity was gone. Compassion was lost. Self-fulfillment was the order of the day, and obedience to a set of rigid laws did not, and would not bring relief.

It is into that condition that Malachi injects the principle of tithes and offerings, a return to the promises of prosperity and protection because of faithfulness to God. So, take a broader look.

Before considering Malachi 3:8-12, which outlines the blessing attached to tithes, look at verses 13 - 15. This identifies the results of Judah's digression. In all likelihood, they assumed they were okay, after all, they were religious. They had their temple, their priests, their sacrifices, and their holy days. But they had given up. It was, at best, formal religion.

*"Your words have been harsh against Me," says the LORD, "Yet you say, 'What have we spoken against You?' You have said, 'It is useless to serve God; what profit is it that we have kept His ordinance, and that we have walked as mourners before the LORD of hosts? So now we call the proud blessed, for those who do wickedness are raised up; they even tempt God and go free.'" - Malachi 3:14-15 NKJV*

That was a heart cry of God through the prophet. Israel had lost her understanding of both how and why she was to observe the law and expect God's promises to be fulfilled. They had lost the intent of God's ordinances and thus they had abandoned the ordinances. As a result, the priesthood had become corrupt, and the people were lethargic toward God. They were struggling to believe that God truly loved them. No wonder they were not experiencing the joy of being God's chosen people.

### **First: Return to Me!**

God's word to them, then, was to turn back to their faith and their response to Him. Even in the emptiness of the moment, He is always present. He had not left Judah. Judah had left God.

In asking Israel to return, the prophet addressed their giving because giving, and the motivation behind it is always an indication of the heart. "For where your treasure is, there your heart will be also." (Matt. 6:21).

*"For I am the Lord, I do not change; Therefore you are not consumed, O sons of Jacob. Yet from the days of your fathers you have gone away from my ordinances and have not kept them. Return to Me, and I will return to you," says the Lord of hosts. "But you said, 'In what way shall we return?'"*

*Malachi 3:6-7 NKJV*

*"Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings. You are cursed with a curse, for you have robbed Me, even this whole nation."*

*Malachi 3:8-9 NKJV*

Cursed! No one wants to hear those words, especially from a prophet of God. When they do, their first assumption is usually that the curse is punitive, retribution from an angry or disappointed God. This assumption is wrong. The curse was not God's chastisement because His children were thoughtless. It was a pronouncement that they, through their actions, had removed themselves from the His design that was to provide for them in their blessing!

### **Second: Freedom From a Curse**

The curse was not God smiting them in anger or judgment. It was because His children were thoughtless. The curse they were experiencing was a direct result of what they chose not to do—in choosing to be

faithless and unbelieving. In their hearts, they had withdrawn from the treasure of His promise, His blessing, and His guidance. Their tithes were not pure and their offerings—the sacrifices they brought to the temple—were left undone.

It is inevitable that when God’s people stray from God’s directions and guidance, they turn to their own devices. Self-indulgence opens the door to foolishness, and Satan always takes advantage of foolishness. He devours, influencing people by drawing them into all manner of evil, deceit, and pride. Soon, their very substance is whittled away as He devours their blessing, their promise, and their future.

So the prophet wrote:

*“Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this,” says the Lord of hosts, “If I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it.” - Malachi 3:10 NKJV*

There’s the verse that offers the solution. It’s also the one that creates the problem. Giving from the heart resolves their part of the problem. Proportional giving, that is the tithe, sets in motion an abundance of heart responses, which we will cover later. The problem it creates occurs when men take this one verse and make it a legal matter, imposing a curse on those who do not step up to proportional giving and beyond.

Beyond proportional giving, which for ancient Judah (and Israel) was part of the law, was the offering of sacrifices. The Jewish religion was based on a sacrificial system—animals being offered as oblations to the Lord. Under the New Covenant, there is no more oblation, no more sacrifice for sin. Jesus is the ultimate, complete, and final sacrifice. So, in the New Covenant, we understand offerings as giving beyond the proportion.

### **Third: The Promise**

Being faithful in tithes came with a profound promise from the Lord. The first part was that He would “open the windows of Heaven and pour out such a blessing that there would not be room enough to receive it.” It is a common mistake to interpret this merely as a financial return. Blessing is far too often considered to be financial, so some people teach this, painting a word picture of God leaning out of a heavenly window with a bucket of gold and pouring it over the heads of His faithful children. But, that is not what blessing means.

The original word for blessing is the Hebrew word, בְּרָכָה (bĕrākâ), taken from the root word, בָּרַךְ (bārak), which is the word “benediction”. A benediction is a word fitly spoken. It is the blessing of a father spoken over his children that covers them, directs them, and leads them toward success in their purpose. It is also that word of blessing that leads them toward the abundant provision necessary to fulfill that purpose. This is a much more accurate understanding of blessing, and it unmistakably demonstrates the true character and nature of God! He is *Jehovah Jireh*—“God your provider.” Thus, it is clear. The essence of the tithe is a heart issue, not a legal one.

*“And I will rebuke the devourer for your sakes, so that he will not destroy the fruit of your ground...”*

### *Malachi 3:11a NKJV*

The second part of that promise is that He would rebuke the devourer. To rebuke is to reprimand sharply, or to hold in check. Thus, faithfulness in tithes places a restraint on things that needlessly devour one's substance. We know this to be the devil (Note: John 10:10), but we also know this to be an unrestrained yielding to materialism and self-indulgent living, which the devil exploits to the highest degree.

God is also *Jehovah Shomri*, which means "God your protector." In the Malachi prophecy, God makes it clear that for the tither, His blessing of provision is poured out; but His protection against the enemy who would come in and "eat away" at that provision is also there.

### **Fourth: God's Purpose Unfolds**

*"...Nor shall the vine fail to bear fruit for you in the field," says the Lord of hosts; "and all nations will call you blessed, for you will be a delightful land," says the Lord of hosts." - Malachi 3:11b -12 NKJV*

Like the final victorious scene of a movie or the finale of a fireworks display, God demonstrates the true nature of His heart and desire for His people. Not only will the fruit of their labor produce abundantly, but they will also be a delight before the Lord. Because of God's favor, they will reap favor from those around them, those whom God wants to be drawn to Him through love. In other words, God was offering a way for the continuation of the work He had birthed within the heart of His people generations before. The blessing that comes with tithing is unmistakable over the long haul.

### **Application for Today**

Nothing about God has changed. From before the creation through the end of time, He remains. His character, His personality, His immutability, His glory have never diminished. Thus, we who follow Christ in the New Covenant are just as accountable to Him as was ancient Judah. While some would reject the Old Testament as old, we do not. It is fresh and alive. It is active and sharper than a double-edged sword, dividing between soul and spirit.

Tithing is as much for today as it was for ancient Israel. It is God's criterion, a standard for removing the stigma of poverty from the poor or exalting the wealth of the rich. By setting a percentage of one's increase as the standard, God established His heart of love and grace that is unmoved by material means. A person can give more than a tithe, but the standard is unmoved. The story of the widow's mites, not a parable but an eye-witness account reveals the heart of God toward giving.

*Now Jesus sat opposite the treasury and saw how the people put money into the treasury. And many who were rich put in much. Then one poor widow came and threw in two mites, which make a quadrans. So He called His disciples to Himself and said to them, "Assuredly, I say to you that this poor widow has put in more than all those who have given to the treasury; for they all put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood." Mark 12:41-44, NKJV*

What would have been the title of two mites—a *quadrans*, or the fourth part of an *assarius*? In other words, it would have been one 16th of a low-value bronze coin. Nothing in man's eyes, but in God's eyes . . . How often have you chosen not to stoop over to pick up a copper penny?

Tithes then are extremely important, for the God who never changes, never has. His value system is not built on the Dollar, the Yen, the Euro, or the Ruble. It is built on the heart condition of the giver, and the desire that an individual has placed on his or her giving.

### **A New Testament Perspective**

The Apostle Paul brings this understanding of heart-directed giving in his second letter to the church in Corinth.

*“Now I want you to know, dear brothers and sisters, what God in his kindness has done through the churches in Macedonia. They are being tested by many troubles, and they are very poor. But they are also filled with abundant joy, which has overflowed in rich generosity. For I can testify, that they gave not only what they could afford, but far more. And they did it of their own free will. They begged us again and again for the privilege of sharing in the gift for the believers in Jerusalem. They even did more than we had hoped, for their first action was to give themselves to the Lord and to us, just as God wanted them to do.” - 2 Corinthians 8:1-5 NLT*

*“I really don't need to write to you about this ministry of giving for the believers in Jerusalem. For I know how eager you are to help, and I have been boasting to the churches in Macedonia that you in Greece were ready to send an offering a year ago. In fact, it was your enthusiasm that stirred up many of the Macedonian believers to begin giving.” - 2 Corinthians 9:1-2 NLT*

Paul also sent trusted men to offer accountability for the givers—not because of law but for determining that others would be faithful to their purpose and their blessing. Paul did not want people to have improper motivation for giving. He made sure that the gifts he received on behalf of the saints were given with a heart of love and generosity.

*“So I thought I should send these brothers ahead of me to make sure the gift you promised is ready. But I want it to be a willing gift, not one given grudgingly.” - 2 Corinthians 9:5 NLT*

Notice, too, that the apostle reminds the reader, the same principles written throughout the Old Testament continue to apply in the New Testament. The promise of provision and protection is inherent when giving is from the heart. Proportional giving not only level the playing field, but also sets forth a benchmark that is reasonable, obtainable, and fulfilling.

*“Remember this—a farmer who plants only a few seeds will get a small crop. But the one who plants generously will get a generous crop. You must each decide in your heart how much to give. And don't give reluctantly or in response to pressure. “For God loves a person who gives cheerfully.”*

*2 Corinthians 9:6-7 NLT*

Next, Paul reminds them that God is the source of their provision.

*“And God will generously provide all you need. Then you will always have everything you need and plenty left over to share with others. As the Scriptures say, “They share freely and give generously to the poor. Their good deeds will be remembered forever.” For God is the one who provides seed for the farmer and then bread to eat. In the same way, he will provide and increase your resources and then produce a great harvest of generosity in you. Yes, you will be enriched in every way so that you can always be generous. And when we take your gifts to those who need them, they will thank God.” - 2 Corinthians 9:8-11 NLT*

Finally, Paul reminds them of the blessing that unfolds before them.

*“As a result of your ministry, they will give glory to God. For your generosity to them and to all believers will prove that you are obedient to the Good News of Christ. And they will pray for you with deep affection because of the overflowing grace God has given to you. Thank God for this gift too wonderful for words!” - 2 Corinthians 9:13-15 NLT*

A close look reveals a clear parallel between Paul’s teaching regarding tithing and the prophecy in Malachi regarding tithes and offerings. The burden of law was lifted with an understanding of the heart of God. The blessing of the principle stood firm because God established the tithe as a proportional and profitable standard.

*“Don’t misunderstand why I have come. I did not come to abolish the law of Moses or the writings of the prophets. No, I came to accomplish their purpose. I tell you the truth, until heaven and earth disappear, not even the smallest detail of God’s law will disappear until its purpose is achieved.” - Matthew 5:17-18 NLT*

### **Supporting Connection Ministry Network**

Connection Ministry Network disapproves of legalistic tithing—that is, tithing as a law. We have been set free from the law. Connection Ministry Network does, however, hold to tithes as the criterion for giving—given willingly, generously, and proportionately. This is the beauty of the tithe. It levels the playing field because it relies on a percentage of one’s provision without limiting one’s ability to choose to be generous beyond that percentage. The apostle Paul commended people for their generosity in financing the ongoing ministry that he led. His words would indicate that he saw them as partners in a labor of love.

It is the position of Connection Ministry Network that each one should generously and consistently give into the work of ministry. The tithe is the most scripturally correct litmus test for your own heart—between you and God. It serves as a personal and tangible declaration that God is your provider, and that all that is in your hands is His, being stewarded by you. Because of this, we do not tithe as a legal duty. We tithe, and encourage tithing, from a heart of love, leaning on the principle God gave in Scripture as a good measure. We encourage each member to learn and embrace this freedom, and in so doing, help those to whom they minister learn and embrace it as well. It makes available the promised blessing from God that He will, *“open the windows of Heaven and pour forth a blessing so great that they cannot even contain*

*it.” And, “He will rebuke the devourer for their sakes, and protect the fruit of their labors from being destroyed by the enemy.”*

The specific financial responsibility for members of Connection Ministry Network is the yearly fee. The greater opportunity is to be more fully engaged with all who are a part of the network, and what we can do collectively. That comes in the form of personal generosity.

It is generally not in the best interest of a lead pastor or minister to tithe into his or her ministry. Ministry leaders are likely to have two accounts over which they exercise a huge element of power—a personal account and a ministry account. Tithing into one’s ministry can easily be little more than passing resources between accounts. The instruction in Malachi is that the tithe should *“be brought to the storehouse, that there may be food in My house.”* There was a storehouse in the temple where the tithes of the people were taken. These included grain as well as other offerings, goods that were dispensed by the Levites. Furthermore, priests and Levites were prohibited from owning land, and the temple treasury was their source of income.

In most cases, a leader’s ministry may not truly be his or her storehouse. As we understand, the storehouse in contemporary terms is the association that provides spiritual covering and mature guidance and oversight. As a primary leader, an individual does not enjoy the blessing of spiritual covering from within his or her congregation. Thus, a minister should, in most cases, direct his or her tithe into the covering agency, placing it beyond his or her financial control. However, in many cases the leader is quite removed from financial decisions. This is especially true in churches and ministries that are governed by a church board, trustees, deacons, elders, and even according to a congregational consensus or vote. We anticipate that the majority of church and ministry leaders within the network will not be encumbered by denominational regulation.

Should ministers place themselves under the spiritual covering of the Christian Ministry Network and receive guidance, wisdom, and leadership from the network, it is appropriate for them to direct their tithe into the network. Affiliate members of Connection Ministry Network who are covered spiritually by their local church or ministry organization should direct their tithes into the church or organization that serves as their storehouse.

Whatever the situation, it is important that all members and member organizations affiliated with the Connection Ministry Network be generous in supporting the network. The vision and mission of the network extend far beyond its administrative boundaries. Offerings submitted to the network are not designed to line the pockets of network personnel. They are to underwrite the broader ministry which the network can and does provide to members, their organizations, and to missions beyond the scope and specific assignment of the network.

Moreover, there is great value for businesses, churches, and ministry organizations to engage in tithing to the parent network. Our experience has proven that God blesses such generosity. Connection Ministry Network is designed as a safe harbor of covenant relationship, providing leadership and wisdom to members and member organizations as their spiritual covering. There is, to my knowledge, a biblical directive for a

local church. When the New Testament was written, local churches were not divided into networks, denominations, or groups. They were all part of the Christian community.

Churches and ministries may, understandably, distribute their combined giving more broadly. Some support individual missionaries or mission organizations. Others extend finances into local efforts that need financial support. In keeping with the vision and mission of Connection Ministry Network, however, maintaining a partnership is much larger than holding a membership charter. Giving lies at the core of Christian generosity, and reaping the blessing of generosity that is afforded by following God's principles of giving.

The required annual membership fee for churches, ministries, ministers, and affiliates simply will not underwrite the entire vision of the network. That will require generous and faithful investment into the work God has called us to accomplish together.