# Generosity Guide

A Guide to Giving + Generosity in the Church



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# What Does the Bible Say About the Tithe?

Every follower of Christ is called to generosity.

The Bible talks about being a "cheerful giver" (2 Corinthians 9:7), and says that "it's more blessed to give than to receive" (Acts 20:35). In the early Church, we see examples of remarkable generosity between believers (Acts 2:45, 4:35). Finally, Jesus calls His followers to "sell your possessions and give to the poor" (Luke 12:33), and says to "store up for yourselves treasures in heaven," rather than earthly possessions (Matthew 6:20).

Clearly, giving is a high value to God. And though we can give our time, energy, and focus, the Bible is clear that *financial* generosity is important.

In other words, we're called to give away the resources God has given us to pay the bills, buy groceries, and purchase things we do (or don't) need.

Many scriptures point to **the tithe** (one-tenth) as a benchmark for generosity. Other scriptures talk about **offerings** and even specific kinds of offerings.

In this guide, we'll take a look at what the Bible says about the tithe, how this applies to New Testament believers (Christians), and how to practice generosity today.

Here's what to expect.

What is the Tithe?
What Does the Old Testament Say About the Tithe?
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#### What is the Tithe?

The verse about tithing one-tenth of your income is found in Leviticus 27:30: "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord."

The 10% requirement specifically comes from the Hebrew translation of tithe, "עשר" or "ten."

Today, the tithe is a portion of your financial income that is given to help the Church continue the work of God in your community, province, country, and world!

## What Does the Old Testament Say About the Tithe?

Tithes were required by law under Moses. The specific requirement is spelled out in the book of Leviticus (a manual of rules and regulations for the Israelites), and elsewhere in the Old Testament.

Though a tithe originally referred to a portion of crops or produce, it evolved to refer to money over time (as money became the primary currency for making a living).

But even before tithes were required by Mosaic law, Abraham and Jacob both tithed.

In Genesis 14, we see Abraham-the father of the Judeo-Christian faith-tithe to a mysterious figure in the Bible named Melchizedek after winning a battle against an enemy kingdom.

Then Melchizedek king of Salem brought out bread and wine. He was priest of God Most High, and he blessed Abram, saying,

"Blessed be Abram by God Most High, Creator of heaven and earth. And praise be to God Most High, who delivered your enemies into your hand."

#### Then Abram gave him a tenth of everything.

(Genesis 14:18–20)

Later on, we see Jacob-the grandson of Abraham-pledge to tithe of everything he has. He does this after he has a powerful dream in which God makes a promise to bless him and his offspring.

Then Jacob made a vow, saying, "If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father's household, then the Lord will be my God and this stone that I have set up as a pillar will be God's house, and of **all that you give me I will give you a tenth**. (Genesis 28:20–22)

Other passages in the Old Testament also talk about tithing:

- Numbers 18:26: "Speak to the Levites and say to them: 'When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the Lord's offering."
- Deuteronomy 14:22: "Be sure to set aside a tenth of all that your fields produce each year."
- 2 Chronicles 31:5: "As soon as the order went out, the Israelites generously gave the first fruits of their grain, new wine, olive oil and honey and all that the fields produced. They brought a great amount, a tithe of everything."

Later, the Old Testament Law required multiple tithes for the Levites, temple operations and feasts, and the poor.

Here's a quick breakdown of the tithes described in the Old Testament.

#### The First Tithe

All Israelite families were asked to give one-tenth of their produce, flocks, and herds. That amount was set aside and given to the Lord annually to support the Levites in their priestly service, as they had no other source of income or land ownership (Leviticus 27:30-33 and Numbers 18:21-24).

#### The Festival Tithe

Israelites, mainly in Jerusalem, had to give another tenth of their resources to sponsor religious feasts and festivals throughout the year. These events were grand religious celebrations, so the Israelites spared nothing to bring thanks and praise to God (Deuteronomy 14:22–27).

#### The Poor Tithe

Israelites had to give a tithe to the poor and needy every third year. It's unclear whether this is a third full tithe or the second Festival Tithe was being donated to the poor that year (Deuteronomy 14:28-29), but there was certainly a tithe set aside for those in need.

# What is the Difference Between Tithes and Offerings?

A tithe was the required 10% (or more) contribution for the people of Israel. Offerings, however, served a different purpose. They were often given as an act of personal thanksgiving or in some cases, as part of repentance.

Here are the different types of offerings described in the Old Testament.

# **Propitiatory Offerings**

These offerings were meant as a material sacrifice to atone for one's sins, both known and unknown. There are two types in this category: the Sin Offering mentioned in Exodus 29:14, 36, and Leviticus 4, and the Guilt Offering mentioned in Leviticus 5:14 to 6:7.

# **Dedicatory Offerings**

These offerings reminded the Israelites of the ongoing goodness of God.

There were three types in this category: the Burnt Offering mentioned in Leviticus 1:3-17, the Grain Offering in Leviticus 2:1-16, and the Drink Offering in Numbers 28:14 and 29:6.

## Communal Offerings

These offerings include the Peace Offering in Leviticus 3 and 7:11-26 and the Votive Offering in Leviticus 7:16-17 and Numbers 6:21. A vow often accompanies the Votive Offering.

#### First Fruit Offerings

We see the term first fruits mentioned in the book of Exodus when Moses is leading God's people out of captivity in Egypt (Exodus 34:26). God instructed the Israelites to give up the first of their crops so that they could understand the value of God's blessings.

Later, we see the First Fruit Offering mentioned in Numbers 18:12-13 and Deuteronomy 26:2.

The Hebrew word for first fruit is *bikkurim*—literally translated to "promise to come." The Israelites saw these first fruits as an investment into their future. God told them that if they brought their first fruits to him, he would bless all that came afterward.

Later on, first fruits are mentioned elsewhere in the Old Testament, including the book of Proverbs and the book of Ezekiel.

"Honor the Lord with your wealth, with the firstfruits of all your crops." (Proverbs 3:9)

"The first of all first fruits of every kind and every contribution of every kind, from all your contributions, shall be for the priests: you shall also give to the priest the first of your dough to cause a blessing to rest on your house." (Ezekiel 44:30)

In a modern context, the easiest way to understand the difference between a tithe and an offering is that an offering is anything given beyond 10%.

Christian finance expert Dave Ramsey describes it this way:

"A tithe is a specific amount (10% of your income) that you give first, and an offering is anything extra that you give beyond that.

After you've tithed and paid all your bills and expenses for the month, you can use any extra money in your budget to give even more!"

- from "Tithes and Offerings: Your Questions Answered" at <a href="https://www.ramseysolutions.com/">https://www.ramseysolutions.com/</a>

# What Does the New Testament Say About Tithing?

We've established that the Old Testament had a lot of tithing and offering rules, but what does the New Testament say about tithing? After Jesus saved humanity from eternal death, He introduced a new perspective on tithing and offerings. Jesus endorses tithing – but expects His followers to exceed the righteousness of the Scribes and Pharisees whom He encouraged to continue tithing.

#### What Did Jesus Say About Tithing?

Moving into the New Testament, tithing was still being observed as part of the Jewish law. This means that in his lifetime, Jesus would have been more familiar than any of us on the specifics of tithing. He upheld the tithe when he admonished the Pharisees for their hypocrisy.

Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others. (Matthew 23:23)

After Jesus' death, resurrection, and ascension we see a picture of Christian life that is radically generous – typically giving more than 10%.

All the believers were together and had everything in common. Selling their possessions and goods, they shared with anyone who was in need. (Acts 2:44-45)

Jesus also warns us not to give from a place of pride and arrogance. Again, the attitude of the heart is the most important principle to keep in mind.

To some who were confident of their own righteousness and looked down on everyone else, Jesus told this parable: "Two men went up to the temple to pray, one a Pharisee and the other a tax collector. The Pharisee stood by himself and prayed: 'God, I thank you that I am not like other people—robbers, evildoers, adulterers—or even like this tax collector. I fast twice a week and give a tenth of all I get.'

"But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, 'God, have mercy on me, a sinner.' "I tell you that this man, rather than the other, went home justified before God. For all those who exalt themselves will be humbled, and those who humble themselves will be exalted."

(Luke 18:9-14)

Be careful not to practice your righteousness in front of others to be seen by them. If you do, you will have no reward from your Father in heaven.

So when you give to the needy, do not announce it with trumpets, as the hypocrites do in the synagogues and on the streets, to be honored by others. Truly I tell you, they have received their reward in full. But when you give to the needy, do not let your left hand know what your right hand is doing, so that your giving may be in secret. Then your Father, who sees what is done in secret, will reward you. (Matthew 6:1-4)

#### Key Principles for New Testament Giving

God owns everything. His people are simply "money managers." God is the provider of everything we need, including money (1 Corinthians 10:26).

Giving to God is the best antidote for materialism, and brings incredible personal freedom. When we give-even out of a place of lack-we demonstrate our total and complete trust in the Lord.

"Every time I give, I declare that money does not control me. Perpetual generosity is perpetual 'de-deification' of money," says pastor Kent Hughes.

Jesus doesn't measure generosity in terms of wealth, but he *does* measure generosity in terms of trust. Consider the story of the poor widow who gave all she had.

Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury. Many rich people threw in large amounts. But a poor widow came and put in two very small copper coins, worth only a few cents.

Calling his disciples to him, Jesus said, "Truly I tell you, this poor widow has put more into the treasury than all the others. They all gave out of their wealth; but she, out of her poverty, put in everything—all she had to live on." (Mark 12:41-44)

While the world may tell us that growing in riches brings freedom, the Bible tells the wealthy not to put their hope in wealth.

Command those who are rich in this present world not to be arrogant nor to put their hope in wealth... But to put their hope in God, who richly provides us with everything for our enjoyment. (1 Timothy 6:17)

#### How Much Should Christians Give?

Christians are to give to the church in proportion to God's provision. Instead of asking, "How much is required?" Christians are to ask, "How much can I give?" Tithing in the Old Testament established rules for proportionate giving. Today, anybody dedicated to Christ should be able to offer an appropriate portion of their wealth voluntarily to support the ongoing operations of their church.

The writer of Hebrews explains an interesting parallel between Melchizedek-the priest to whom Abraham gave one-tenth of what he had-and Jesus.

This Melchizedek was king of Salem and priest of God Most High. He met Abraham returning from the defeat of the kings and blessed him, and Abraham gave him a tenth of everything. First, the name Melchizedek means "king of righteousness"; then also, "king of Salem" means "king of peace." Without father or mother, without genealogy, without beginning of days or end of life, resembling the Son of God, he remains a priest forever. (Hebrews 7:1-3)

The Old Covenant of keeping Laws to gain forgiveness is fulfilled in the New Covenant of faith in Jesus. The writer of Hebrews makes it plain that Jesus is a High Priest forever in the order of Melchizedek. The first tithe was given to Melchizedek by Abraham. Christians are children from the seed of Abraham. Jesus receives tithes from believers who deem Him their High Priest, just as Melchizedek did from Abraham.

# Tithing FAQ's

# Is Tithing 10%?

A tithe is a tenth, but it doesn't have any intrinsic spiritual value. The tenth of the spoils Abraham gave could be interpreted as "top of the heap." It was the first and best Abraham had and he decided to give it.

Paul makes it clear that generosity should be cheerful and voluntary (2 Corinthians 9:6-7). We should not allow the Old Covenant law of tithing to become a stumbling block to embracing the New Covenant's behavior of generosity. Some people may start at 1% and work their way from there. The point is breaking the curse of "love of money" through rearranging our priorities on building the Kingdom of God.

#### Do I have to tithe?

Pastor John Piper responds to this question this way:

"Brothers and sisters, why would we want to do less? I mean, the person who is saying: Do I have to? They are getting off on the wrong foot immediately. Everything is greater in the new covenant. We have better promises, a better covenant — Hebrews says — why wouldn't there be better sacrifice, better giving?"

- from "Is Tithing Commanded for Christians?" at https://www.desiringgod.org/

What do we see in scripture? We see Jesus uphold the tithe in Matthew 23, we see the early church practicing radical generosity (Acts 4:32), and we see multiple admonitions to believers to support teachers and pastors." (Galatians 6:6 and 1 Corinthians 9:11)

# What's the link between tithing in the Old Testament and Christian giving to the church today?

Pastor Tim Keller puts it this way:

"Jesus points to the Pharisees' faithful tithing and says they nonetheless neglect justice and the love of God (Luke 11:42). He then says they indeed should do the former (tithing) but not neglect the latter. Jesus seems to assume believers would tithe.

But if we're going to think about our relationship to the Old Testament (OT) tithe, I'd do it like this. Surely we're more blessed than the OT saints. Why, then, would we assume we'd be expected to be less generous? So Christians should see the OT tithe as a kind of minimum percentage of their income to give away."

- from "More than Money: Tim Keller on How to Live Generously" at https://www.thegospelcoalition.org/

# Do I give 10% of my income before or after taxes? And do I add income from side hustles?

Here's how a resource from Dave Ramsey answers this question:

"Honestly, whether you tithe from your gross pay or your take-home pay is totally up to you. The point here is that you're giving 10% of your income. Dave Ramsey gives off the top of his taxable income, but he'll be the first to tell you: "Just give and be a giver. It's about changing your spirit anyway."

As for your side hustle, the 10% you give should come from your entire income. So, if you have a part-time job on the weekends that brings in \$300 extra each month, add that amount to your total monthly income and tithe \$30 of it."

- from "Tithes and Offerings: Your Questions Answered" at <a href="https://www.ramseysolutions.com/">https://www.ramseysolutions.com/</a>

## Should I tithe on gifts?

Theological opinions may differ on this. While some will say there isn't an outright command to tithe on gifts, others will point to the gift as a blessing from God that should create a generous spirit in the recipient.

A good question to ask is, are we trying to get out of doing something or to rationalize something? That probably means we know what the right thing to do is. Instead of seeing what we can "get away with," we should ask if our behavior and motive is honoring and reflecting God's love and generosity.

# 5 Steps to Get Started on Giving

If you've decided to give regularly, you might be asking, How do I get started?

Here are five to get started on the practice of giving tithes and offerings.

# 1. Create a Monthly Budget

A fringe benefit of tithing is the accountability and organization it can bring to your overall financial budget. To calculate your tithe, you have to actually take a look at what you are bringing in. This is the perfect springboard to establish a monthly

budget. Sometimes it's scary to look your finances in the face. We get it. But when you make the decision to prioritize giving and even become a better steward of your finances, any discomfort will pay off.

#### 2. Set Up Recurring Giving

Once you've decided on a regular portion of your income to give-and created space for that in your budget-you can set up recurring payments through our giving platform at https: <a href="https://www.stgeorgesinthepines.com/give">www.stgeorgesinthepines.com/give</a>.

Or, you can text to give by **texting (833) 692-4540**.

Then, you can set up recurring giving by choosing a frequency that works best for you: every week, every two weeks, or every month.

#### 3. Choose a method of payment.

Good news-we offer six different methods for you to give!

These include:

- Credit card: Schedule payments from your credit card here.
- Debit card: Schedule payments from your debit card here.
- Securities: give a gift of stocks, bonds, or mutual funds <a href="here">here</a>.
- Write a check: You can write us a check, but keep in mind that you won't be able to use recurring giving with this method!
- Give cash: You can also make payments in cash, but you won't be able to use recurring giving with this method.

Remember, you can always switch your method of payment if you need to.

#### 4. Cover the Fees.

Every giving transaction comes with a small fee that we as a church have to pay. When you choose to Cover the Fees with your giving, you help your donation go even further by paying the small transactional fee.

# 5. Go above and beyond.

Once you've set up your regular giving, you might want to consider making offerings above your regular giving. Is there someone in your community who needs help? Would you like to give to a special campaign? Are you interested in giving to a special ministry?

We have special funds to help you give "above and beyond" the norm...we promise you'll be blessed in doing so!