

# Lesson 3

The Tithe: Where do we start?

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### Lesson Objectives:

To understand the principle of first fruits, giving God our best first and not the leftovers.

Define the tithe and understand its purpose.

Understand New Testament Giving and be able to answer the question: “Where do I begin”.



### SCRIPTURE REFERENCE

Exodus 20:3  
Colossians 1:17-18  
Proverbs 3:9-10  
Malachi 3:6-12  
Leviticus 7:11-21  
2 Corinthians 8:1-15  
2 Corinthians 9:6-8

## Introduction

### Tithing in America

“1 in 3 US American Christians say that it is impossible for them to get ahead in life because of the debt that they have incurred.

37% of people who attend church every week and identify themselves as Evangelical do not give any money to their church.

97% of Christians who tithe make it a top financial priority to give to their local church.

People who tithe regularly typically have less debt than other demographics – 8 out of 10 have zero credit card debt and 28% of them are completely debt free, including not having a mortgage.”<sup>1</sup>

Maybe some of these statistics ring true in your life. Have you ever wondered what the

Bible has to say about tithing and giving? Are you someone that is so overwhelmed with life that you do not even know where to begin? In this lesson, we will try to answer those questions and give you principles that will help you begin your journey as a generous giver.

## **Vision Point/Icebreaker**

As your group time begins, use this section to introduce the topic of discussion.

- If you unexpectedly received \$50,000 tonight, what do you think you would do with the money?
- How much do you think you would save/spend?
- Would you give any away? Why or why not?

Recent data shows that tithing among American Christians is lower today than it was during the Great Depression. Apparently, most Americans take all they can get. Fewer give all they can give. Fewer still give money to God. While some Christians give regularly, joyfully, and even sacrificially to the Lord and His work, the majority of Christians give meagerly and sporadically. Some have so mismanaged their financial affairs that they are convinced they cannot afford to give. A minority of believers practice the discipline of tithing. In this lesson, you will learn principles of tithing that will help you get on the path to become a cheerful giver.

## **The Principle of First Fruits**

God wants to have first place in our hearts in every aspect of living. He said in Exodus 20:3 (NASB), "You shall have no other gods before Me." He also said in Colossians 1:17-18 (NASB) "He is before all things, and in Him all things hold together. He is also head of the body, the church; and He is the beginning, the firstborn from the dead, so that He Himself will come to have first place in everything." For the Christian God wants to be first in everything including when we give. In the Old Testament when the Israelites brought the tithe to the priest, they were commanded to bring the first and the best.

## Have a Volunteer Read Proverbs 3:9-10

### **Proverbs 3:9-10 (NASB)**

<sup>9</sup> Honor the LORD from your wealth And from the first of all your produce;

<sup>10</sup> So your barns will be filled with plenty And your vats will overflow with new wine.

- In what ways can we be obedient to verse 9 in today's industrial and technological society?
- Why do you think God said to honor him with our first?
- What might be our attitude or tendencies if we do not honor him with our wealth first?
- What is the difference between honoring God from our wealth and giving to God to get something in return?
- What is the blessing associated with honoring God from our wealth?

## **The Tithe**

### Have a volunteer read Malachi 3:6-7.

- What does God reveal about Himself in these verses?
- How have you experienced the stability and comfort that come from God's unchanging nature?

If we feel distant from God, it wasn't God who moved. He remains true to His word, and He promises never to abandon His people (Deut. 31:6,8). Earlier in Malachi, God declared He still loved Israel (1:2), and in this passage He noted that He hadn't changed (v. 6).

- What was the issue God pointed out to the Israelites about their behavior?

God gave the people of Israel countless chances throughout the Old Testament. They had a history of turning from Him and His statutes, and Malachi's generation was no exception. God's love for His people kept Him from destroying the nation, even though they continued to turn their backs on Him. Yes, He disciplined them, but even that was rooted in His love. Sadly, the people didn't always see it that way, and they often rebelled against His discipline, too.

- What did God require of the Israelites as a result of their rebellion before He would return to them with forgiveness?
- How does this apply to us today?

Have a volunteer read [Malachi 3:8-12](#).

One of the premier evidences that the people of Israel's hearts were not right before God is found in verse 8 where God says of Israel, "You are robbing me." The "payments of the tenth" mentioned in verse 8 represent tithing, the biblical standard for giving back to God a portion of what He has given us. The act of tithing pre-dated the Christian church and was practiced as early as the Book of Genesis (see Gen. 14:18-20; 28:22), and it remains part of church practice today. The "contributions" referred to other offerings that supported the Levites, the priests, and the poor.

- What can Christians expect as a result of giving the whole tithe to the church today?

Tithing is neither legalistic nor pre-gospel, pre-Christian, or sub-Christian. Rather, giving the whole tithe is a measure of a believer's obedience to God, faith in God, and love for God. Jesus gave His all for us, and He asks us to give all we have and are to Him. The purpose of tithing is twofold. Tithing does not guarantee us financial blessing from the Lord but it does guarantee us spiritual blessing (v. 11). Today, the tithes and offerings of God's people provide support for the churches' ministers and its ministries. Another purpose of tithing is to bring the giver into a closer relationship with God.

Read [Leviticus 7:11-21](#) as an example of "the contributions."

- What was one of their purposes?
- How did withholding such contributions rob God?

Times were tough. That may have been the excuse the people offered for their failure to give faithfully, but neither it nor any other excuse was acceptable to God. In fact, their failure to live by God's statutes was the very reason they were struggling with difficult times. They were "suffering under a curse" because they—"the whole nation"—were robbing God (v. 9).

The people's failure to tithe wasn't the only reason God withheld His blessing.

- What was the greater problem?
- What does a lack of faithfulness in giving reveal about our relationship with God?

Their unfaithfulness in giving revealed weaknesses in their lives. They were greedy, they didn't trust God to provide, they denied the truth that all things belong to Him, and they failed to obey His commands. Not tithing was a symptom of something greater: spiritual apathy. Had their hearts been right with God, they would have given gladly and generously.

- How should the awareness that everything we have belongs to God affect the way we give to Him?
- What did God promise the people if they restored their devotion to Him?

The people had tried God's patience with their complaints. He invited them to test His faithfulness and generosity with their obedience and trust (v. 10). As a reward for their devotion, God promised prosperity, protection, and provision. In the Old Testament, God's blessing was often described in material terms—land and possessions—and the blessing was usually for the nation, not an individual. But Jesus brought new meaning to the law and the concept of blessing. Those who live for Jesus aren't living for the things of this world but the things of heaven (Matt. 6:19-21).

## **Where do we begin?**

Have a volunteer read 2 Corinthians 8:1-15.

Sacrificial generosity was a practice of the church established at its very conception, and in these verses from 2 Corinthians we read Paul's reminder to the Corinthian church that generosity should be fundamental in their ministry to one another. Paul told the Corinthians about the generosity of the Macedonian churches that—despite their own poverty—had raised money for the poor Christians in Jerusalem. Even though they were poor, they gave generously because the Christian community was in need.

- What do you learn about the Macedonians from their giving?
- What amazed Paul about their giving?
- What "grace" had God given to the Macedonian Christians?

The giving discussed in 2 Corinthians 8 was a special offering, not the regular church offering, and it was collected to meet a special need. Paul had hoped the Christians in Macedonia would support the offering. But because of their own deprived

circumstances, he evidently did not expect they would give very much. Their giving was spontaneous and voluntary, fueled by grace, not by pressure.

What four principles about giving do you observe in this passage? (out of devotion to Jesus, love for fellow believers, the joy of helping those in need, and the good and right thing to do)

- Why is it significant that the Macedonians gave both “according to” and “beyond” their ability?

The Macedonians knew what it was to be in need because they had experienced poverty—yet they gave most generously. Anyone can be generous. But for Christians, we have no choice—the love of Christ should compel us to take care of each other.

- In what ways does taking care of each other strengthen community?
- What do we communicate to people at our church or in our group when we sacrifice our time, money, or other resources to meet their needs?
- Why is it important for you, as an individual Christian, to be generous? Why is it important for the church, as a collective body, to be generous?

Generous giving is a ministry, and ministry requires faithful and generous giving. It was this ministry that the Macedonians shared. They saw their giving as a partnership with other believers to help with the needs of the saints, a preferred description of Paul's for followers of Christ.

Read 2 Corinthians 8:9 again. This verse reveals what should motivate all believers to willingly sacrifice of themselves for the sake of others in the community—Jesus' sacrifice for us. Jesus practiced and taught sacrificial giving. Gratitude for what Jesus has done for us motivates us to demonstrate responsible stewardship of our lives and our possessions.

Read 2 Corinthians 8:12

Two key words in this verse are readiness (willingness) and acceptable (favorably received). A willingness to give is acceptable according to what a person has not according to what he does not have. Paul makes a distinction between what we have versus what we do not have and the acceptability of our gift.

- In being a generous giver, where does this verse say we should start?
- Why do you think Paul said “if the willingness is present it is acceptable according to what a person has, not according to what he does not have”?
- How might focusing on what we do not have affect our generosity?

- Do you think Paul is encouraging the Corinthians to begin with what they have? Why or why not?

Have a volunteer read 2 Corinthians 9:6-8.

Paul sought to help the Corinthians gain the proper perspective on giving. He realized they needed to move beyond their good intentions to action because the time to deliver the offering to Jerusalem was drawing near. Paul hoped to lead the Corinthians to give as a ministry and to set a positive Christian example.

- What words in these verses describe the attitude about giving that God will honor?
- What words describe attitudes God will not honor?
- Which words best describe the giving culture of our church?
- How does your attitude affect your giving? What is the result of giving reluctantly or because someone compelled you to do so?
- How did Paul instruct the Corinthians to become more cheerful givers?
- "Giving is a tangible expression of our trust in God." Do you agree or disagree with that statement? Why?

Paul was not advocating that we give so we can get rich. On the contrary, when one's giving is an expression of God's grace, God will provide more to the giver, who then will be able to give even more. God sees far more clearly than we do that all worldly wealth is temporary. God has given us excess so that we will live generously and take care of others. He expects His people to invest their financial resources in ways that will endure for eternity. Generous giving is not to be done haphazardly but purposefully.

What is the relationship between accumulating wealth and giving generously in ministry to others?

## Application

- How might tithing be an important first step toward being more generous with what God has given you?
- Of the three types of giving (tithes, offerings, service), which do you think is most difficult for you? Which might be easiest? Why?

- What attitudes or circumstances prevent you from living generously?
- What can you do about them? How do God's promises in Malachi counter any fear or apprehension you might have about tithing?
- How do you know if your giving is truly generous?
- If you struggle with giving the tithe then what could you start with a cheerful heart without feeling pressured.

## Pray

Ask each person to pray that God will help them to be a generous giver by starting where they are with what they have.

## Commentary

### Malachi 3:6-12

3:6. The Lord spoke through His prophet to tell the Israelites that they deserved total destruction. The word translated perished has the root meaning of end. Why had the end not come for them? Not because the Israelites had done anything to deserve God's mercy. On the contrary, they deserved to be destroyed for their failure to love and follow the Lord. They had been spared because they were the descendants of Jacob, and God had promised to Abraham, Isaac, and Jacob to bless all nations through their descendants.

3:7. The Lord consistently had been faithful to the people through whom He had chosen to send His Messiah into the world. Nevertheless they habitually had turned away from His statutes (laws) generation after generation—since the days of your fathers. God entreated the people to return to Him. If they would repent of their stubborn rebellion, He promised to return to them. The unchanging God of their fathers had not changed in His love for His people. They had turned away from Him. He invited them to come back to the receptive arms of the One who loved them and would forgive them.

3:8. The Lord pointed to a particular way the people should return to Him. They needed to stop robbing Him. "In what way do we rob You?" Indeed, how can a human being rob God? Beware of taking lightly the Lord's answer. He declared the Israelites were robbing Him in the tenth.

3:9. Withholding tithes and offerings was not isolated to a few individuals but was characteristic of the whole nation. The people as a whole were suffering under a curse. In their case, those effects evidently were drought, crop failures, and famine (3:10-11)

as God's disciplinary punishment for their sins. The Lord did not command tithing to harm or hinder His people. He loves us and always wants the best for us.

3:10. The Lord instructed the people what to give, where to give, and why they should give. They were not merely to bring a nominal offering but to bring the whole tenth. Tithing is the biblical standard for believers' giving. While believers may fall short of biblical standards, the biblical standards remain.

3:11. The Lord not only would ensure the growth of crops but also the harvest—I will rebuke the devourer for you, pests that would consume the crops before the harvest. In addition, the vine in the field will not be barren. No blight would ruin the harvest. The curse under which the people were living would be lifted and they would experience anew the blessings of God.

3:12. As God abundantly would meet the needs of the faithful Israelites, they would gain a reputation among all the nations as being fortunate. No longer would they be seen as a weak and pitiful remnant who had returned to huddle in their ruined and ravaged homeland. The entire world would see their nation as a delightful land. God's promised blessings were not only for His people's sake but also for the sake of other nations. He wants all peoples to know Him as the true Lord God Almighty.

## **2 Corinthians 8:1-15**

8:1-5. When Paul wrote the Letter to the Romans, he indicated that the churches of Macedonia and Achaia had "been pleased to make a contribution for the poor among the saints in Jerusalem" and that he would take the contribution to Jerusalem (Rom. 15:25-27). Paul mentioned the offering also in Acts 24:17. Paul had assigned Titus the task of collecting the offering in Corinth. The problems in the church there had delayed the process. Paul, however, wanted Titus to complete the task (2 Cor. 8:6).

Why were the Jerusalem Christians in such dire straits at this time? Perhaps the primary reason was that the unbelieving Jews persecuted Jewish Christians. These Christians must have been socially and economically ostracized. Their businesses in many cases were ruined. Moreover, when large numbers of Jewish pilgrims were converted at Pentecost, many of them apparently chose to remain in Jerusalem, thus worsening the economic crisis. Some interpreters believe the early Christian communal life was a failure, thus adding to the crisis (Acts 4:34-37). Luke, however, made no statement of disapproval regarding the community of goods. Instead, he recorded that "abundant grace was upon them all" (Acts 4:33).

Why did Paul remind the Corinthian church of a monetary offering in view of the church's problems with which he earlier had dealt? Perhaps Paul felt that Christians who are right with God in stewardship matters also will be right with one another in other

matters. You may recall that the Corinthian church already had begun to collect the offering a year earlier (8:10). The Greek word for grace occurs five times in 8:1-9 where it is variously translated grace (vv. 1,9), favor (v. 4), and "gracious work" (vv. 6,7). When used of God, the term refers to His unmerited favor. When used of Christians, the word may refer to our expressions of kindness to others in response to God's grace toward us.

Paul used the churches of Macedonia (located at Philippi, Thessalonica, and Berea) as a great model of generous and joyful giving. In contrast to the wealthier Corinthian church, the Macedonians experienced deep poverty (v. 2). They also suffered persecution. Yet the Macedonian Christians gave sacrificially, generously, and voluntarily. By the phrase beyond their ability (v. 3), Paul perhaps meant that the Macedonians gave sacrificially from their meager supplies. They even begged to give (v. 4)! Having gone beyond Paul's expectations, the Macedonians first gave themselves to the Lord and to us by the will of God (v. 5). The term first may refer to first in time or in importance. If it means first in time, the point is that giving oneself precedes other kinds of giving. If it means first in importance, the point is that their total giving of themselves to the Lord and to Paul was their most important act of giving. In application, the meanings are similar. They were willing to give themselves in service in any way needed.

8:6-9. Titus, a Gentile convert, apparently accompanied Paul to the Jerusalem Council with reference to requiring Gentile converts to be circumcised and to obey certain Jewish laws (Acts 15:2; Gal. 2:1) although others distinguish between the events recorded in Acts 15 and those in Galatians 2. Paul did not have Titus circumcised because circumcision had no part in salvation (Gal. 2:3). Titus was Paul's capable coworker in Corinth.

Second Corinthians 8:6 indicates that Titus had begun the task of collecting the offering in Corinth, and Paul wanted him to complete it. In 8:16-23 Paul expressed thanks to God that Titus shared Paul's deep concern for the Corinthians (v. 16). In verse 23 Paul indicated his high regard for Titus as Paul's "partner and fellow worker."

Although giving has little significance to some who profess to be Christians, the expression gracious work (v. 7) shows that Paul considered giving an act of grace. Paul urged the Corinthians to grow in the grace of giving. Instead of exercising his authority as an apostle, Paul chose to soften his appeal by stating that he did not intend his words as a command (v. 8). He wanted the Corinthians to give voluntarily. He also wanted to prove, or test, the sincerity of (their) love. The Greek word translated love in this phrase is agape, a self-giving love that results from God's action toward us in Christ. Since love by nature is active, it demonstrates itself in helpful deeds (Jas. 2:14-17). In the expression earnestness of others, Paul referred to the Macedonians' generous and inspiring

example of giving. Paul focused on the great generosity of the Macedonians in spite of their poverty (2 Cor. 8:1) to inspire the Corinthians to give.

Paul also appealed to the example of Christ to motivate the Corinthians (v. 9). Jesus is the supreme example of generous giving. Verse 9 may remind us of Philippians 2:5-11. Christ became poor in the sense of humbling Himself, taking the role of a servant, and experiencing suffering and death. He freely gave up the glory of heaven in order to make all who trust Him spiritually rich. Furthermore, Christ's emptying of Himself is to be understood in a personal way. He gave up everything for you and me. We may conclude that if Christ's supreme example of giving did not inspire the Corinthians to give, nothing else would.

8:10-11. In these verses Paul challenged the Corinthians to put their earlier good intentions into practice by completing what they had started. Paul suggested that the completion of their offering was to their advantage, or "profitable" for them. They had begun the project a year ago. Paul had suggested a plan of weekly offerings to reach their goal (1 Cor. 16:1-2). Presumably, their failure to complete the project either had stemmed from lack of concern or from preoccupation with other matters.

Nevertheless, Paul urged the Corinthians to complete the project. He wanted them to act now (v. 11). What they needed to do was, not to renew their promise to give, but to actually give. The eager spirit they had demonstrated by their willingness to begin the task of collecting the offering needed at this point to be matched by action in completing the project. No matter how strong and good our intentions and desires may be, they are fruitless if we do not carry them through to completion of the action. Our failure to act on our intentions can harm our reputations. We need to put good intentions into practice. Although the Macedonians had given beyond their ability (v. 3), Paul challenged the Corinthians to give according to their ability (v. 11). Paul did not intend the collection to be a burden to the Corinthians.

8:12. Verse 12 builds on verse 11. The word translated readiness also means "willingness." Since the Corinthians previously had expressed a willingness to give, Paul currently was concerned with their present willingness, as well as with their performance. The motive was important. Moreover, the amount they gave was to be based on what the people possessed, not on what they did not have.

8:13-14. Paul did not expect the Corinthians to burden themselves so that others might live in ease at their expense. Paul did not want the Corinthians to cause themselves hardship by giving. Paul stressed equality. Paul viewed all believers as comprising one spiritual body of Christ, the church. When any part of the body of believers hurts, the other parts have a responsibility to help the ailing part (see 1 Cor. 12:12-27). In particular, the wealthier Corinthian church ought to help the suffering Judean Christians. God uses

Christian giving to meet human needs. On the other hand, Paul did not teach that a wealthier Christian should support an idle church member (2 Thess. 3:10). All Christians are interdependent and our mutual sharing can benefit one another. Thus, in 2 Corinthians 8:12-14 Paul presented the principles of proportionate and reciprocal giving.

## **2 Corinthians 9:6-8**

9:6. Some Corinthian Christians may have reasoned that the more they gave, the less they would have and the more likely they would become dependent on the giving of others. Paul explained how the grace of giving operates in the lives of those who trust in God. A farmer reaps in proportion to what he sows. A wise farmer sows generously in order to reap generously. He was not advocating that we give so we can get rich. On the contrary, one's giving is an expression of God's grace.

9:7. Generous giving is not to be done haphazardly but purposefully. Each person should do as he has decided in his heart. The word decided indicates a choice and could be translated "purposed." Again, Paul made clear he was not trying to compel the Corinthians to give. Individuals are responsible to God for their giving.

Some Christians give but fail to practice Christian giving. Out of regret is literally "from sorrow." The phrase describes a person who grieves over the loss of what was given rather than rejoices over the ministry it renders. God loves a cheerful giver. Why? Because God is a cheerful giver. Cheerful translates a word that basically means "merry" and is used to indicate the idea of willingness.

9:8. God alone is able to make every grace overflow to you. God is not a miser. If He were, the Corinthians prudently should have hoarded all of their resources and given nothing away. God is, however, a generous Provider. Paul reminded the Corinthians that God is capable of meeting their needs as they followed His leadership in meeting the needs of others.

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<sup>1</sup> (Health Research Funding 2014)