

What The Bible Teaches on
TITHES and OFFERINGS
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Chapter 8: What does the New Testament teach?

8. What does the New Testament teach?

The New Testament presents us with the Good News of Jesus Christ. He is the embodiment of God's generosity. In addition to our life and livelihood, and every other thing that God has given to us, in Jesus Christ God has given us His Son. The reason why we give is not because the Law commands us to pay our tithe. The reason is in gratitude to the One who gave us our life and then gave His own life for us in addition.

Even though they always paid 10% unflinching in tithes, the Pharisees followed the Law only imperfectly. Jesus Christ teaches that our righteousness must exceed the righteousness of the scribes and the Pharisees. It stands to reason that our giving too should surpass theirs! And so, we should always aim to pay more than 10%.

Sometimes we give 5% of our income and call it a "tithe." First, this is mathematically incorrect. Second, and even more important, it does not represent the level of generosity expected of us as believers in the bountiful Giver of all that we earn and all that we have.

We should understand New Testament teaching and follow the example of New Testament believers in generous giving. These teachings may be grouped into three categories:

A. Encouragement in Generous Giving

(a) Mark 10:17-31

Jesus sometimes invites some people to give everything they have – not 10% but 100%! Anyone from whom He requires this will have to depend on Him to enable them comply. He promises to give them hundred times as much in return in this world and in the world to come, eternal life. Note that even then, persecution remains part of what they receive in this life!

(b) Mark 12:41-44; Luke 21:1-4

This is the story of "the widow's mite," which Jesus sets down as our example. It is one of the most misunderstood stories in the Bible. When people make a small contribution, they say that they have put in their "widow's mite." But the point of the story is that the widow gave 100%!

(c) Acts of Apostles 20:35

This is the famous verse where St Paul quotes a word from the Lord Jesus which is not found in the gospels: "It is more blessed to give than to receive." This too should help correct our misunderstanding of blessing. When people testify that God gave them a wonderful financial blessing, they are normally speaking about what they received rather than what they gave!

(d) Luke 6:38; Ephesians 3:14-21

The context of Luke 6:38 is to do with judging others. Whatever we do negatively to others, we can expect to receive back in abundance. But positively too, we see here the overwhelming generosity of God's blessing in response to our giving. The focus is not only or

always material: as is clear in the Ephesians passage, it is usually spiritual.

(e) 1 Corinthians 16:2

Paul encourages us to give as we have been prospered. Therefore those who have been given much are expected to give much in return.

B. Heart First, Gifts Second

(a) Matthew 5:23-24

A gift that is brought to the altar would be valueless unless there is reconciliation with a hurting brother before it is offered.

(b) Matthew 6:1-4

Giving is not for show but a private matter between the person giving and God. The implication is that when human beings applaud a large donation, God turns His face away!

(c) Acts of Apostles 5:1-11

Of their own free will, Ananias and his wife Sapphira sold a piece of property and pretended to bring all of the money to the Apostles. It is reasonable to assume that they brought much more than a tenth of what they sold. If they had brought only 20% or 30% it would have been obvious that they were lying, because others would have a reasonable idea of what the property was worth. Perhaps they even gave 90% and only kept the tithe for themselves. That did not stop them from condemnation and even death for lying to the Holy Spirit!

(d) Acts of Apostles 8:9-25;

Giving a lot of money does not necessarily result in blessing. Simon the Sorcerer was willing to offer a large sum of money so that people on whom he laid his hands would receive the Holy Spirit. It was only condemnation he received.

Notice that it was his own money that Simon was offering in order to obtain a blessing, and yet he was cursed. How much worse for those who bring stolen money to the Lord or tithe the proceeds of corruption? The approval of the pastor and the praise of all the congregation cannot turn God's curse into a blessing!

(e) Romans 11:35-36

Paul's teaching here makes it clear that the gifts or offerings we make do not mean that God owes it to us to reward us. This contradicts the popular teaching that whenever we make a large gift in Church God is sure to make multiple financial returns to us. He may do so or He may not. It is not as if He owes us a debt of gratitude which He has to repay. What do we have to give which we did not receive from Him in the first place, including our very lives? If our real reason for giving is in order to receive back from God, it can be a very poor investment! For every testimony we hear from someone who received a big sum after making a big donation in Church the multitudes who receive no cash returns remain silent.

C. Freedom to Decide

(a) Acts of Apostles 5:1-11

Peter made it clear to Ananias and Sapphira that whether or not to give, and how much to give, was entirely their own decision before God. They therefore had no reason to lie to impress anybody.

(b) 2 Corinthians 8: 1-15

This is part of the long passage where St Paul is discussing the gift of the Corinthians to the needy Christians in Jerusalem. He gives the example of the generosity of the Macedonian Christians. The first thing they did is what we must all do: they first gave themselves to the Lord. It was only after that that they made their gifts joyfully, and this they did in spite of their poverty and trials. Paul then explains that he was not giving a command to the Corinthians but only advice and encouragement. The decision belonged to them.

St Paul also gives an interesting and very important word of caution here. People should not give what they did not have but what they have, (v.12). For example, if someone was using his income to repay a debt, and what is left is not enough for his needs, he should not feel that he must still give 10% to God. If he decided before God that all he could afford to give was 2%, that too was equally acceptable to God. He is not “borrowing from his tithe,” but giving joyfully from what he has.

(c) 2 Corinthians 9:6-7

This is a continuation of the same passage. Paul again encourages each person to give generously, comparing whatever they give to a seed which will bear fruit, and so the person who sows little will reap little, and the one who sows much will reap much. It is important to bear in mind that “little” and “much” is not decided by the actual amount given but the capacity of each person – remember the widow’s mite. Each one decides in his or her heart exactly what to give and then gives it, not because it is compulsory but because it is a joyful service.