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CHRISTIAN STEWARDSHIP

The Biblical Position on
Tithing and Giving

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INTRODUCTION

My aim in this booklet is to trace the general theme of tithing and giving as found in the Bible so that we can clearly see:

... Why Christians are to tithe week by week to the local church God has placed them in.

... Why God sees our tithing and giving not just in material terms, but as an expression of our love and commitment to Him.

DEFINITION OF TITHING

Giving one tenth of one's income and material goods to God. Tithing is a clear and unmistakable teaching found throughout the Bible and should be embraced by all of God's people irrespective of their income level or material prosperity.

Tithing recognises that one's financial obligation to God should be met before any other account is paid. It is intimately connected to our personal relationship with Jesus Christ. Therefore it is a practice that must flow out of our love for Jesus and because we are His disciples.

True titheers place God at the head of their creditors, and week by week as the Lord prospers them, they bring their tithes and offerings to God. If Jesus Christ is truly our Lord and Master, then our personal finances and all our material possessions need to come under His control.

ALL THINGS BELONG TO GOD

People who tithe give a **practical and effective witness** to the Biblical revelation that they are **only stewards** of the **good things** God has placed on this earth.

The world's wealth really does belong to God - and not to us.

- Deuteronomy 10:14 - *'To the Lord your God belong the heavens, even the highest heaven, the earth and everything in it.'*
- Psalm 24:1 - *'The earth is the Lord's and everything in it, the world, and all who live in it.'*
- Psalm 50:10 - *'For every animal of the forest is mine, and the cattle on a thousand hills.'*
- Haggai 2:8 - *'The silver is mine and the gold is mine, declares the Lord almighty.'*
- Acts 17:24 - *'God made the world and everything in it.'*

If we believe that the Bible is God's Word, then it is not correct to say that **we** own things or that the **State** owns things. It is **God** who owns all things and He places a solemn obligation upon us and the State to rightly use the provisions He has set before us.

- Genesis 1:27-30 - *'So God created man in his own image, in the image of God he created him; male and female he created them. God blessed them and said to them, "Be fruitful and increase in number; fill the earth and subdue it. Rule over the fish of the sea and the birds of the air and over every living creature that moves on the ground."*

Then God said, "I give you every seed-bearing plant on the face of the whole earth and every tree that has fruit with seed in it. They will be yours for food. And to all the beasts of the earth and all the birds of the air and all the creatures that move on the ground - everything that has the breath of life in it - I give every green plant for food." And it was so.'

God has chosen to **commit His goods** into **our possession** and to **allow us** to return such portion to Him as He commands. It is my conviction that the **smallest proportion** we can legitimately give back to God **is a tenth**.

However, whatever we give, it remains true that we are returning to God only what is **already His**. We can claim **no final ownership** of anything. It is all God's and He has entrusted us to care for His physical creation.

- Genesis 2:15 - *'The Lord God took the man and put him in the Garden of Eden to work it and take care of it.'*

GOD GIVES US THE ABILITY TO PRODUCE WEALTH

The Scriptures tell us that God is the one who richly provides us with everything for our enjoyment (1 Timothy 6:17) and who delights in our continual well-being (Psalm 35:27; 3 John 2).

- Deuteronomy 8:17-18 - *'You may say to yourself, "my power and the strength of my hands have produced this wealth for me". But remember the Lord your God,*

for it is He who gives you the ability to produce wealth.'

- Proverbs 10:22 - *'The blessing of the Lord brings wealth.'*
- Ecclesiastes 5:19 - *'God gives man wealth and possessions and enables him to enjoy them.'*
- 1 Chronicles 29:12-14 - *'Wealth and honour come from you; you are the ruler of all things. In your hands are strength and power to exalt and give strength to all. ... But who am I, and who are my people, that we should be able to give as generously as this? Everything comes from you, and we have given you only what comes from your hand.'*
- Acts 17:25b - *'He himself gives all men life and breath and everything else.'*

The process of **photosynthesis**, whereby a life-sustaining environment is produced with **'light energy'**, is God's perpetual gift to our world.

God has designed the sun's light to react with water and carbon dioxide in green plants to produce energy-rich compounds - starches (the building blocks of food) and oxygen, which are the means by which animals (including humans) can live.

The Encyclopedia Britannica 3 (P 366 Volume 14) says 'Without photosynthesis, the earth's atmosphere would be devoid of oxygen ... If plant photosynthesis were to stop, most living things would disappear from the earth in a few years'.

Where does **our strength** come from to **earn a living**? Whose **free air, free water, free food, free sunshine** are we consuming? **It's all God's!**

TITHING WAS ESTABLISHED BEFORE THE LAW, DURING THE PATRIARCHAL AGE

Some people **avoid** giving a tithe to God by claiming that tithing belonged only to the law of Moses and no longer has any significance for Christians.

It needs to be noted that **600 years before Moses** and 2,000 years before Christ, tithing was recognised by God's people as a means of expressing gratitude to the Lord.

Genesis 14:18-20 is **the first time** tithing is mentioned in the Bible. The story centres around Abraham's daring rescue of his nephew Lot. Abraham worships God by giving tithes to an enigmatic Priest - King Melchizedek - in gratitude for God's protection throughout the campaign (Hebrews 7:1-10). How did Abraham know about tithing when the law was not given yet and Genesis had not been written by Moses? It is reasonable to deduce that the practice was already established.

Earlier still, in Genesis 4:3-4, Cain and Abel brought some of their earnings to God. Who told them to do this? It could only have been Adam. Who then, told Adam? It could only have been God.

In Genesis 28:20-22, when Jacob is fleeing from Esau after deceitfully taking his birthright and blessing, he makes a pact with God and commits himself to practise

tithing. Jacob would have learnt this from his father, Isaac; and Isaac from his father, Abraham.

We can see from the above examples that tithing was not introduced by the **LAW**. Rather, the practice of giving a portion of one's earnings or property to God was prevalent centuries before the Law was given. It was **taught by God** in the beginning.

It is clearly evident that **no law** except the **law of love** and **gratitude constrained these men** to tithe.

Can we, as Christians, place a **lesser value** on our devotion to God than (for example) **Jacob** did, especially since Jacob was not known for **his generosity!**

TITHING WAS FORMALISED WITH THE ESTABLISHMENT OF THE LAW

Leviticus 27:30-33 Deuteronomy 14:22-29

Every Israelite was **required** to give one tenth of **their produce** and **material goods**. This tithe was to be given **regardless** of **inconvenience** or **difficulty** or **personal circumstances**.

Why did the **law** underline the tithing principle that was in existence from the beginning?

God had to **institutionalise** tithing (which **incorporated sanctions** if it was not observed) because with the passage of time the people of Israel had **ceased tithing and giving**.

Galatians 3:19 says that the law was added because of **transgression** until Jesus came on the scene.

Romans 3:19-20 teaches us that the law revealed the real problem in humanity; (ie.) that people are sinners and need liberation from the penalty and power of sin.

The **motivation** for paying the tithe and giving offerings, should be modelled after the Patriarchs. **Honesty** as stewards and **gratitude** for God's love and protection, compelled them in their obedience and sacrifice.

When the Law came into force (Exodus 20) the Israelites then had a documented record of God's standards. God knew that **dishonesty** and **ingratitude** would creep in over time, because of their sinful hearts.

In the long term, the fear of retribution (though clearly spelt out in God's Word) did not keep them from doing wrong. The law did not have the power to change their hearts.

THE NEGATIVE EFFECTS OF WITHHOLDING TITHES AND OFFERINGS

Unfortunately Israel did not always abound in liberality. There were times when greed and selfishness took hold of the nation. By withholding their tithes and offerings from God, the Israelites **brought upon themselves great sorrow**, for they broke one of the key principles of life.

- Proverbs 11:24 - *'One man gives freely, yet gains even more; another withholds unduly, but comes to poverty.'*
- Malachi 3:6-9 - *"I the Lord do not change. So you, O descendants of Jacob, are not destroyed. Ever since the time of your forefathers you have turned away from*

my decrees and have not kept them. Return to me and I will return to you," says the Lord Almighty. But you ask, 'How are we to return?' "Will a man rob God? Yet you rob me." But you ask, 'How do we rob you?' "In tithes and offerings. You are under a curse - the whole nation of you - because you are robbing me."

GOD'S POSITIVE RESPONSE TO OUR FAITHFUL TITHING AND GIVING

As we look to God in loving trust and humble obedience (particularly in this matter of tithing and giving), He will prove to be our unfailing source of all things.

- 2 Corinthians 1:20 says, *'For no matter how many promises God has made, they are "Yes" in Christ. And so through him the "Amen" is spoken by us to the glory of God.'*

We cannot measure God's resources. We cannot limit His supply. If we truly believe these facts and recognise God's willingness to provide for our needs, this will influence the way we conduct our affairs. In a very real sense, our commitment to tithing and giving **evidences our trust in God**.

- Proverbs 3:1-2 - *'My son, do not forget my teaching, but keep my commands in your heart, for they will prolong your life many years and bring you prosperity.'*
- Proverbs 3:9-10 - *'Honour the Lord with your wealth, with the first fruits of all your crops; then your barns will be filled to overflowing, and your vats will brim over with new wine.'*

- Malachi 3:10-12 - *“Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this”, says the Lord Almighty, “and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it. I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit”, says the Lord Almighty. “Then all the nations will call you blessed, for yours will be a delightful land”, says the Lord Almighty.’*
- 2 Chronicles 31:10 - *‘Since the people began to bring their contributions to the temple of the Lord, we have had enough to eat and plenty to spare, because the Lord has blessed his people, and this great amount is left over.’*

When we co-operate with God’s unfailing laws, it will soon be obvious to all that we are the children of a wonderfully good and liberal Father (James 1:5).

TITHING IS HOLY AND SUPPORTS GOD’S SERVANTS

Giving to God was considered holy (Leviticus 27:30). This is why most churches incorporate the giving of tithes and offerings in their Sunday services. It is a **vital aspect of our weekly worship**. The giving of money and goods is as spiritual as praying, singing, reading our Bibles, etc. Colossians 3:17; 1 Corinthians 10:31; Hebrews 13:15-16.

The Levites (the servants of the Old Testament temple) were supported by tithes. Numbers 18:21; Deuteronomy 14:27; Nehemiah 10:37, 12:44.

Jesus told the seventy disciples **not to be reluctant** in accepting hospitality, food, lodging, etc. from those to whom they ministered.

- Luke 10:7 - *“Stay in that house, eating and drinking whatever they give you, for the worker deserves his wages. Do not move around from house to house.”*

The following passages declare that those who preach and teach the Gospel, have also the right to live from it.

- Galatians 6:6 - *‘Anyone who receives instruction in the word must share all good things with his instructor.’*
- 1 Timothy 5:17-18 - *‘The elders who direct the affairs of the church well are worthy of double honour, especially those whose work is preaching and teaching. For the Scripture says, “Do not muzzle the ox while it is treading out the grain,” and “The worker deserves his wages.”’*
- 1 Corinthians 9:7-14 - *‘Who serves as a soldier at his own expense? Who plants a vineyard and does not eat of its grapes? Who tends a flock and does not drink of the milk? Do I say this merely from a human point of view? Doesn’t the Law say the same thing? For it is written in the Law of Moses: “Do not muzzle an ox while it is treading out the grain.” Is it about oxen that God is concerned? Surely he says this for us, because when the plowman plows and the thresher threshes, they ought to do so in the hope of sharing in the harvest. If we have sown spiritual seed among you, is it too much if we reap a material*

harvest from you? If others have this right of support from you, shouldn't we have it all the more?

But we did not use this right. On the contrary, we put up with anything rather than hinder the gospel of Christ. Don't you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar? In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel.'

Every local church should make it a top priority to always ensure that there is a **continual investment in ministry potential**, ie. to support financially not just one person but many people who have the call of God, and who are equipped by Jesus Christ to do a particular work in His service.

TITHING SHOULD BE DONE LIBERALLY AND CHEERFULLY

- 2 Chronicles 31:5-6 - *'As soon as the order went out, the Israelites generously gave the first fruits of their grain, new wine, oil and honey and all that the fields produced. They brought a great amount, a tithe of everything. The men of Israel and Judah who lived in the towns of Judah also brought a tithe of their herds and flocks and a tithe of the holy things dedicated to the Lord their God, and they piled them in heaps.'*
- 2 Corinthians 8:1-4 - *'And now, brothers, we want you to know about the grace that God has given the Macedonian churches. Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as*

much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints.'

- 2 Corinthians 9:7 - *'Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.'*

WHAT ABOUT FREE-WILL OFFERINGS ABOVE THE TITHE?

- Deuteronomy 16:10 - *'Then celebrate the Feast of Weeks to the Lord your God by giving a freewill offering in proportion to the blessings the Lord your God has given you.'*
- Deuteronomy 16:17 - *'Each of you must bring a gift in proportion to the way the Lord your God has blessed you.'*

In addition to the tithe, which was compulsory under the law, the Israelites gladly brought in many other free-will offerings.

It would be tragic to see Christian people fall behind these Israelites in the cheerfulness and liberality of their giving, particularly as God's people are now under a **covenant of grace** and not law. (Romans 6:14b).

The Philippian Christians are a great New Testament example of **extra-ordinary giving**. The Apostle Paul commends them in one of the most poignant passages of the Bible.

- Philippians 4:10-19 - *'I rejoice greatly in the Lord that at last you have renewed your concern for me. Indeed,*

you have been concerned, but you had no opportunity to show it. I am not saying this because I am in need, for I have learned to be content whatever the circumstances. I know what it is to be in need, and I know what it is to have plenty. I have learned the secret of being content in any and every situation, whether well fed or hungry, whether living in plenty or in want. I can do everything through him who gives me strength.

Yet it was good of you to share in my troubles. Moreover, as you Philippians know, in the early days of your acquaintance with the gospel, when I set out from Macedonia, not one church shared with me in the matter of giving and receiving, except you only; for even when I was in Thessalonica, you sent me aid again and again when I was in need. Not that I am looking for a gift, but I am looking for what may be credited to your account. I have received full payment and even more; I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God. And my God will meet all your needs according to his glorious riches in Christ Jesus.'

JESUS ENDORSED THE OLD TESTAMENT CONCEPT OF TITHING

- Matthew 23:23 - *'Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices - mint, dill and cummin. But you have neglected the more important matters of the law - justice, mercy and faithfulness. You should have practised the latter, without neglecting the former.'*

Though loving justice, being merciful and faithful are the most important issues, Jesus says **we shouldn't neglect tithing**. Jesus taught this because He did not

come to do away with the law but came to fulfil it (Matthew 5:17-20; Romans 8:3-4).

Jesus approved the giving of a tenth as a reasonable and right basis for giving to God. Christians who now are liberated from the sinful nature, and have the Holy Spirit indwelling them, should be **far more generous and liberal** than those who were under the law.

The tithe which Jesus endorsed, belongs to the storehouse (Malachi 3:10). Today, of course, **the storehouse is the local church**. Paul says that God's household in the New Testament is the church. He sees it as the pillar and foundation of the truth (1 Timothy 3:15).

JESUS ENCOURAGES LIBERALITY IN OUR GIVING.

- Acts 20:35 - *'In everything I did, I showed you that by this kind of hard work we must help the weak, remembering the words the Lord Jesus himself said: "It is more blessed to give than to receive."*
- Luke 6:38 - *'Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you.'*

Following is a quote by Pastor Leo Harris, (Founder of the Christian Revival Crusade), from his "Liberal Living" booklet (Crusade Publications).

'Tithing honours God... Now tithing is paying to the Lord one tenth of our income and this is found right through the Old Testament (Malachi 3:8), right back to the days of Abraham (Hebrews 7:4-5), and even through to the

days of Jesus there was tithing (Matthew 23:23) - people paying one tenth of their income to the Lord. And paying that ten per cent is saying to the Lord: "Here is a token of the whole. I believe now that this tithe is yours. I give you the tenth - **it's yours - you've claimed it.** But as I give you the tenth, I'm acknowledging **you have given me the other nine tenths.**"

But grace doesn't nullify tithing. Tithing, I believe, is an **excellent basis** for us to operate on; and if some people didn't have some basis like that, they wouldn't give anything. I am sure the Lord has wisdom in ordaining the tithe as a basic return to Him.

But grace honours God (and listen for it) not with 10 per cent but with 100 per cent. How about that! Grace says: "Thank you Lord, 100 per cent is yours, and now I am **but a steward of what you have committed to my care.**" There is the difference! And so the tithe becomes just the basis of our return to the Lord, but the whole 100 per cent is His; and we now have to administer that which He has ministered to us, as He gives us guidance and as we know what His will is.'

JESUS COMMENDS PERSONAL SACRIFICE IN OUR GIVING

Jesus made it abundantly clear that it is **not the amount one gives**, but the personal sacrifice involved that counts.

Read Luke 21:1-4 - The Lord commended the widow's giving, even though He knew the temple would fall down in 40 years time. He is highlighting the truth that **the need to give in a human being is far greater than the need for someone to receive the gift.** As we become

vessels that are willing to give, especially at a sacrificial level, we discover the approval and the blessing of God upon our lives.

Do we only contribute out of our abundance? Should we not also give even if we are unemployed, or on the pension, or have a couple of mortgages? The Macedonian Christians who gave even in their state of poverty should be our example (2 Corinthians 8:1-5).

JESUS EXPECTS US TO GIVE MORE THAN JUST OUR MONEY

What can we give other than money to help God's work and to bless people? We can give our **time, love, food, clothes, accommodation, friendship and hospitality.** We can care for the **sick**, visit **prisoners**, etc.

- 1 John 3:16-18 - *'This is how we know what love is: Jesus Christ laid down his life for us. And we ought to lay down our lives for our brothers. If anyone has material possessions and sees his brother in need but has no pity on him, how can the love of God be in him? Dear children, let us not love with words or tongue but with actions and in truth.'*

Jesus' parables about the 'Sheep and the Goats' and 'The Good Samaritan' **will deeply challenge you** concerning all of your resources. They compel us to take positive action to always be giving to alleviate human suffering and pain.

Matthew 25:31-40; Luke 10:25-37.

JESUS SEES OUR GIVING AS AN ACT OF WORSHIP

We should see giving as an act of worship between ourselves and the Lord. God looks at **the motive** of the giver.

- Matthew 6:2-4 - *‘Be careful not to do your “acts of righteousness” before men, 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 honoured by men. I tell you the truth, 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.’*

In Luke 18:9-14 Jesus condemns the self-righteous Pharisee who fasted and tithed merely to be seen by people. His giving did not proceed from a **humble heart** that was filled with gratitude for God’s mercy.

The woman who broke the alabaster jar of expensive perfume (costing 1 year’s wages) is **highly commended by Jesus** for doing a very beautiful thing (Mark 14:3-9). Jesus’ disciples found it difficult to come to grips with the enormity of this act of worship.

Some people are moved by God to give in an **unusually sacrificial manner**. As far as God is concerned, He sees such an act as **pure worship**.

GIVING INVOLVES A LAW - THE LAW OF SOWING AND REAPING

The apostle Paul devotes two and a half chapters (2 Corinthians 8 & 9, Philippians 4:10-19) to giving and its positive consequences. This is **more than what he writes on water baptism and the Gifts of the Holy Spirit**. Therefore, we need to heed the message and align ourselves with God’s way of thinking and living.

In the Old Testament, Solomon says ...

- Proverbs 11: 24-25 - *‘One man gives freely, yet gains even more; another withholds unduly, but comes to poverty. A generous man will prosper; he who refreshes others will himself be refreshed.’*

Paul in the New Testament expresses it similarly ...

- 2 Corinthians 9:6-11 - *‘Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work. As it is written:
“He has scattered abroad his gifts to the poor; his righteousness endures forever.”
Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God.’*

GIVING AND RECEIVING IS GOD'S WAY

The law of sowing and reaping does not imply that we should only give in order that we will receive. We should give primarily because in so doing **we can bless others**. However, there is nothing wrong with expecting material provisions from God, ie. money, goods, etc. for remember that He is **Jehovah Jireh, our provider** (Genesis 22:14; Philippians 4:19).

We receive forgiveness, salvation, peace, healing, etc. in response to giving Christ our life. Surely then, if we give Him our money, **it is not wrong** to expect God's blessings of a monetary, material nature to rebound on us. (Malachi 3:10-12; Proverbs 19:17; 22:9; Luke 6:38). When you think of it, '**self-interest**' is inherent in almost every command that is found in God's Word (Joshua 1:8). God's commands are always **in our interest and for our welfare**. Therefore giving to receive is not of itself wrong. Self-interest is intelligent and wise. **Self-centredness and selfishness are wrong**, and might I say, foolish and not in our best interest. When we talk about giving and receiving, we must be careful to have a right perspective and attitude concerning giving.

SEED SOWING IS GOD'S WAY

Consider the following thoughts regarding seed sowing in the natural scheme of things and see their application in the spiritual realm.

... You can only reap **if** you sow.

... You usually reap **more** than you sow.

... You always have a **waiting period** between sowing and reaping.

... You may have **occasional crop failures**, but this does not mean that the laws of agriculture get invalidated.

... You will always **come out in front** if you recognise and utilise the laws of agriculture over a long period.

THE LAW OF INCREASE IS GOD'S WAY

If you are generous in seed sowing, the **infallible law** of increase will start working for you.

No one expects to reap just the seed that is sown.

- John 12:24 - *I tell you the truth, unless a kernel of wheat falls to the ground and dies, it remains only a single seed. But if it dies, it produces many seeds.'*

This is how you can be more **like God**.

- Luke 6:35b - *'... you will be sons of the Most High, because he is kind to the ungrateful and wicked.'*

Start being generous with your **money**, your **time**, your **love**, your **friendship**, your **care of others**, your **encouragement**, your **commendation**, your **faith**, your **patience**, etc.

Remember that God is by nature a giving person. If you are a child of God, you should **embrace your Heavenly Father's attitude**. (Luke 6:27-38). Remember that giving is the essence of love and God is love. (1 John 4:8; John 3:16; Romans 5:8)

Having a constant giving attitude should be the **overriding characteristic** of a Christian. Therefore treat money and material things as seed to be sown.

Throughout each day you are continually dropping seed into the lives of other people. **Your attitudes** are a form of seed sowing, and even **your reactions** to situations will sow seeds far and wide.

The kind of seed you sow determines **what effect** you are having on the people you come in contact with.

A bountiful sowing is always **exceeded** by the bountiful harvest that follows (2 Corinthians 9:8; Philippians 4:19; Luke 6:38), and a bountiful harvest means that **more seed** can then be sown.

The Lord is not going to let His grace and blessing abound to you for your own selfishness or merely for your own good, but so that you can be **generous on every occasion** (2 Corinthians 9:11).

IN SUMMARY

From our total income earned from **honest work** (2 Thessalonians 3:10) and before anything is paid, we are to give to the Lord our tithes (one tenth). From the remainder we are to:

- Take care of the needs of our families
- 1 Timothy 5:8.
- Contribute to missionary and special offerings (monetary gifts, produce and goods). - Deuteronomy 16:16-17.

Additionally, we are to use our time, talents and resources to:

- Be hospitable (food, accommodation) - Romans 12:13
- Provide clothes and other material things to those in need - Luke 6:30
- Minister to the sick and those in prison - Matthew 25:39
- Act with love and kindness to help those less fortunate than ourselves - 1 John 3:17-18.

CONCLUDING CHALLENGE

For Christians who are already tithing:-

Remember that tithing needs to be **intimately connected** with a pure and obedient faith and performed with a **sincere attitude of worship**. When those conditions are met, God will release His blessing and prosperity upon your life and circumstances.

- Philippians 4:19 - 'And my God will meet all your needs according to his glorious riches in Christ Jesus.'

For Christians who are not tithing:-

Start tithing **immediately**, for tithing is a major teaching of the Bible and is **clearly God's will for all believers** in Jesus Christ.

- 2 Timothy 3:16-17 - '*All Scripture is God-breathed and is useful for teaching, rebuking, correcting and training in righteousness, so that the man of God may be thoroughly equipped for every good work.*'

Finally, we all need to see ourselves as **stewards of the rest** (the 90%) that God permits us to use.

As disciples of Christ, **seek the Lord** about your wider giving, over and above the tithe that belongs to your local church. **Incorporate the Lord** in the administration of the 90% entrusted to you, and be a wise steward (Luke 16:1-13).