

Grace Cancels Tithing

Rightly Dividing The Word: Shelf 4 — Volume 38

Returning to God that over which we have control begins by realizing that what we give to God was never ours in the first place. We are only stewards of all that which we possess. Some have sought to encourage giving by binding on Christians the Old Testament law concerning tithing. But no such encouragement for giving is found in the New Testament. The teaching of Jesus and the inspired letters on this subject focuses first on giving oneself to the Lord. Once one has given himself or herself to the Lord, then he or she begins to discover the secret for sacrificial giving. The secret is in discovering that Jesus gave all for us, and thus, we seek to give all for Him. There is no percentage restrictions on this giving. If one would be a disciple of Jesus, therefore, he or she should be moved to give as Jesus gave to us.

The spirit of a gospel-driven life is summed up in 2 Corinthians 4:15: *“For all things are for your sakes, so that the grace that is reaching many people may cause thanksgiving to abound to the glory of God.”*

Chapter 1

◇ Deliverance From Bondage ◇

The disciples of our Lord are a community of grateful people who live in thanksgiving for all those things that God did for us through the incarnate offering of His only begotten Son. The church, therefore, is a community of people who have responded with thankful service to the grace of God that was poured out through the atoning sacrifice of

Jesus Christ on the cross of Calvary.

In their freedom from sin, and the necessity of being justified by their own efforts to keep law perfectly—which perfect obedience is impossible—members of the church are motivated by the grace of God that set them free from both sin and the bondage of their own self-imposed religious ritualism (See Gl 5:1; Cl 2:20-23). They are characterized by “paying forward” with their contributions **because their sins were paid for in the past**. In Christ they live, and thus, they are living a life of thanksgiving. They are not living with the burden of attempted meritorious quests in order to be rewarded for their works. Jesus paid their debt, and thus Christians are saved by grace as opposed to being saved by making meritorious payments on some “salvational debt” that they feel they owe to God (See Rm 4:4).



1. **T or F:** When Jesus set us free at the cross, He set us free from our sins, but also from the bondage of religious codes, ceremonies and traditions.
2. **T or F:** If we seek to justify, or make ourselves righteous before God through faithful obedience to religious laws, then we bring ourselves back into bondage and condemnation.

A. Inspired By Gratitude

When we discover the awesome privilege of expressing our gratitude for the sacrificial offering of Jesus, the profound meaning of sacrificial giving leaps from the pages of the word of God. When we discover the emotional wonder of giving out of love instead of law, we experience the spirit of Jesus that was poured out as a gift for us. His giving inspires a tearful “thank you” in our hearts for His great sacrifice.

When we understand how much God so loved us through the incarnation of His Son into this world in order to go to the cross for us, our hearts are driven to give to others as we have been given the love of God (See Jn 3:16; 1 Jn 4:19). This is having the “mind

of Christ” in us as it was in the Son of God in order to make the sacrifice of coming into this world for us (See Ph 2:5-8). This is the true spirit of Christianity. Our offerings, therefore, are inspired by love, not out of a compulsion to obey law. There is a vast difference between giving out of love and giving out of compulsion to obey law.

The Mind Of Christ Assumes That We Will Follow the Sacrificial Road To A Cross.

One motivation for giving is in grateful thanksgiving. The other is in reference to our efforts to legally justify ourselves on the merit of how much we give. God desires grateful giving out of thanksgiving.

3. **T or F:** The “mind of Christ” means that we have the right to think for ourselves.
4. **T or F:** Self-justification means that one seeks to make his or her own way to heaven by going around the cross.

B. The Willing Spirit

The “willing spirit” of responding to God’s giving to us was first mentioned by Paul in reference to his preaching the gospel: *“For if I willingly do this [that is, preach the gospel], I have a reward”* (1 Co 9:17). This is the spirit of preaching out of thanksgiving, as opposed to preaching the gospel for payment of a salary. Notice how this willing spirit is brought out by Paul in the context of giving: *“For if there is first a willing mind, it is acceptable according to what one has and not according to what he does not have”* (2 Co 8:12). What a wonderful concept; a wonderful deliverance from the bondage of law.

Under the free-will offering principle under which Christians now live, they give what they can, not according to the demands of a certain percentage.

A willing mind is the foundation upon which cheerful giving is inspired. When we fully understand the incarnational offering of the Son of God on the cross, we would be frustrated if we could not express our thanksgiving to the Lord Jesus through giving as our salvation was freely given to us. When we understand

the cross, there seems to always be something lacking in our giving, that is, if we are giving meritoriously out of law-keeping. But if our giving is a response to the grace that was revealed on the cross, then we are motivated to live the incarnate life as the Son of God gave up being God in Spirit in order to become flesh in a body that could be offered for us (See Jn 1:1,2,14). Incarnational gospel living assumes that we have already given all.

The more we comprehend the incarnation of the Son of God, the more we give out of gratitude in response to the grace of God.

5. **T or F:** Cheerful giving is the result of one realizing all that Jesus did for us through His incarnation into our flesh in order to be crucified on a cross
6. **T or F:** One must give with the attitude that what he or she has is his or her own possession..

C. The Blessing In Our Past

With the nation of Israel, it was somewhat different than our situation in view of the cross. Israel had no incarnational Savior in their past to inspire their obedience. Only we have this blessing because the cross is in our past. Therefore, Israel had to live under the bondage of law that legally tutored the Israelites to the cross (See Gl 3:19-25). In reference to offerings, therefore, the Israelites gave according to the requirements of the Sinai law, rather than giving in response to a crucified Savior in their past history.

In contrast to the law-keeping of the Israelites, therefore, **Christians give because of their gratitude for the grace of God that was manifested in the past.** Because Israel did not have this historical blessing, they brought their offerings according to the Sinai law. Therefore, **it was necessary that the Sinai law define a specific percentage for the Israelites' offerings.** The giving of that percentage was necessary in order that the Israelites know exactly what was expected of them. This is giving according

Gratitude For Grace Is A Much More Motive For Giving, Than Motivation To Keep Law.

to law, as opposed to giving in response to grace.

Since Christians are under grace, there are no percentages as to how much they should give. Their giving, therefore, is measured only by their gratitude for the cross of the Lord Jesus Christ.

- 7. T or F:** Because Israel live under the Sinai law with complete hope of what would be given through the incarnate Son of God, they willingly tithed of their possessions.

D. Grace Defined “Percentages”

In living the mind of Christ, Christians define for themselves the amount of their offering. The Jews gave because of commandment in reference to a percentage of their labors. The Christian gives because of thanksgiving. Therefore, **those Christians who seek to live under the tithing restrictions of the Sinai law have cheated themselves of the joy that comes from bringing free-will offerings before the Lord out of a willing spirit and heart of thanksgiving.** They have actually robbed themselves of a “willing spirit” by bringing themselves into the bondage of a law of percentages. And without a willing spirit there is little joy when those under the bondage of law make their offerings. Such people view their offerings as a burden and not an opportunity to express their joyful thanksgiving of all that God has done for them in the sacrificial offering of His Son.

- 8. T or F:** For those who are motivated in appreciation for the grace of God, the ten percent tithe is a restriction.

E. Contributing Our Time

In our giving, we must always understand that our contributions are actually the offering of our time. There is more in grace-driven offerings than coins, bills and checks. In order to advance the work of God, we give our coins, bills and checks that came from our labors in order to preach the gospel through someone we may support, or help those who are unfortunately victims of hard times. This is exactly what Paul meant when he commended the Philippi-

ans for their specific mission contribution to himself, Silas and Timothy while they preached the gospel in Thessalonica: *“But even in Thessalonica you sent once and again for my needs. Not because I desire the gift, but I desire the fruit that abounds to your account”* (Ph 4:16,17). We must

The Philippians Gave Out Of Appreciation For The Gospel.

understand that our contributions indicate our labor for the Lord to continue His mission to preach the gospel to the world, as well as care for the unfortunate (See Js 1:27; 3 Jn 5-8).

The Macedonians did the same in their contributions for the famine victims in Judea. In fact, because of their appreciation for the grace of God in their lives, and while they themselves suffered *“great trial and affliction,”* they gave out of *“their deep poverty”* for the Judean Christians (2 Co 8:2).

When motivated by grace, one’s contribution for others is made regardless of one’s own circumstances. Grace must always find some expression to pour out blessings on others as God poured out His Son on us.

9. **T or F:** The Philippians allowed their deep poverty to hinder them from contributing to evangelism through Paul.

F. Religion Of Meritorious Giving

It is for this reason that we must take another look at the practice of tithing that has been so corrupted in the frenzy of religious priests and pastors who would stir up guilt, rather than encourage people to be thankful for the cross. There are too many who go so far as to promise miracles for money. Such opportunists seek to gain wealth at the expense of sincere hearts who simply want to please to God. These religious practitioners are predators, who, as the sons of Eli, Hophni and Phinehas, take advantage of the spiritual obligations of the sincere in order to profit themselves (See 1 Sm 2:12-17).

Eli’s sons took advantage of the people’s willingness to comply with the law in taking care of the priests of Israel. Because of their own greed, they oppressed the people to give to the point that the people

“abhorred the offering of the Lord” (1 Sm 2:17). The people came to abhor that which they were obligated to do according to the Sinai law, that is to bring an offering before the Lord. Likewise, when people start viewing the preacher to be a profiteer as Eli’s sons, they will begin to “abhor the offering to the Lord.”

By demanding contributions, profiteering preachers often steal the joy out of giving to the Lord.

10. T or F: Eli’s son took advantage of the people in that they took more in the tithe than what was allowed in the Sinai law.

G. A Word Of Caution

We were once living in the West Indies when on one occasion a profiteering predator came through the island of Antigua. Upon arrival, the religious profiteer and his cohorts first went to a local store and purchased several large buckets for the meeting. In order to commence the proceedings of the meeting in the early hours of the evening, the profiteer stood up and cried out, “God wants a miracle tonight!” The people stood up and shouted in unison, “Amen!” But they did not realize that the profiteer was using “miracles” as a bait to get the money of the people.

After about an hour of raving, the preacher and his cohorts passed out the buckets to collect money. The buckets were then returned to the preacher. He looked in the buckets, and then cried out, “There is not enough money for a miracle to happen tonight!” So he raved on that the people must give in order that they be blessed with a miracle. He shouted that God would give a miracle if they would only have enough faith. And, the preacher added, “Your faith must be expressed through your giving.”

Christians Should Be Warned About Those As Eli’s Sons Who Take Advantage Of The People.

The bucket team again passed out the buckets. The buckets came back, and again, the preacher was not satisfied. “There can still be no miracle tonight,” the preacher cried out, “for there is little ‘faith’ in the buckets.” He continued to bait the hook by promising

miracles, and then, passing out the buckets.

The sadness of the story is that the people were so emotionally caught up in the frenzy of the moment that they cried out, “Amen, Amen!” The experiential trap had been baited with promises of miracles, and thus, the people were fully hooked. At about midnight, the profiteer was emotionally exhausted, as well as the audience. Finally, some unfortunate and beguiled person came forward to be supposedly “healed.” He too had been worn down by the endless ranting and verbal abuse of the religious profiteer.

The next morning the profiteer and his bucket team boarded an airplane and went on to the next island to carry on again to extract money for gain from an innocent audience. The people in Antigua were left with empty buckets and a feeling of guilt because they were convinced that they did not have enough faith to be healed, or witness many who had come to be healed. The profiteer left with their money, and they were left with the guilt that they did not have enough faith to be healed. What they did not know was that they were victims of a religious predator. In some African countries such profiteering predators have been blacklisted by those governments who seek to protect their innocent citizenship.

The unfortunate truth about what we might consider a unique event of a Balaamite profiteer in Antigua happens almost every Sunday morning in thousands of religious meetings throughout the world today (See 2 Pt 2:15). People have been burdened with so much guilt by the Balaamite profiteers who preach for gain that they simply throw money into a bucket in order to find some relief from being hassled about giving Sunday after Sunday. With their unwilling contributions, they find a token of relief until next Sunday morning when the whole rampage of imposed guilt and profiteering continues. While the Balaamite drives to the meeting in a fine vehicle, saying to the people, “God will bless you too if you will give,” the people continue to be burdened with the guilt of a false hope that they also will some day be “blessed” with precious things.

They are led to believe that they can “buy” themselves out of poverty if they would only give more. This is a religious scam.

The unbelieving world turns away in disgust from these religious charlatans. It is time, therefore, that we take another look at the concept of “tithing” that was initiated in ancient times before the cross. But then we must consider this “tithing” in view of the cross when thankful people expressed their gratitude to God for all that He did for them at the cross.

There is no teaching in the Bible that infers that contributions are an investment scheme in order for one to receive financial profit from God.

11. T or F: The evil of Eli’s sons is something that happened under the Sinai law, and thus such cases do not happen today because of the grace of God.

Chapter 2

◇ The Tithe ◇

Tithing (a tenth part) of one’s produce, livestock and spoils of war originated before the giving of the law to Israel at Mount Sinai. Over four hundred years before embedding the tithing law in the Sinai law, Abraham tithed part of the spoils of war to Melchizedek, who was a king and priest of God (See Gn 14:17-20; Hb 7:4). Because Abraham tithed, it seems that the principle of tithing was given by God to those who walked according to an unwritten revelation of the tithing law that God gave to people of faith long before the giving of the Sinai law (See Hb 1:1). At the time, Abraham gave a tithe to Melchizedek out of appreciation for the priest’s spiritual leadership of the people. Abraham gave out of appreciation, not in order to receive a return on a supposed tithing investment.

A. Origin Of The Tithe

It is not known exactly where or when the tithing of a tenth part to rulers and religious leaders originated. We do know that the practice existed in ancient Babylon, as well as in Persia and Egypt. Even in ancient

China there is evidence that tithing existed in the religious culture. Therefore, our first conclusion would be that the concept of tithing was not a unique practice among the Israelites. Also, we would conclude that tithing was not always in a religious context, but a practice of paying taxes to the state, as in the tithe that Abraham paid to Melchizedek who was the king of Salem, though Melchizedek was also a priest of God.

In the law that was given to Israel at Mount Sinai, tithing was enjoined on Israel that the people give of the produce of their labors that included tithing from both crops and livestock. In the early years of the existence of Israel as an agricultural society, there was no use of money for exchange purposes. Tithing, therefore, was from the crops or livestock, which tithing manifested the giving of one's labor.

12. T or F: Abraham tithed to Melchizedek because Melchizedek lived under the Sinai Law and was deserving of the tithe.

13. T or F: Tithing existed before the giving of the tithing law as a part of the Sinai law.

B. Purpose Of The Tithe

The purpose for tithing among the Israelites was to support the religious leaders, the Levites and priests, which Levites functioned as the “governors” of the society to carry out the law of God among the people. The Levites were in turn to support the priests who administered the religious affairs of the people.

In reference to the produce of the land, the Israelites were to tithe the fruit of their trees, oil and wine, and of their herds and flocks (See Lv 27:30-33; Dt 14:22,23; 2 Ch 31:5,6). At the time of tithing, when their livestock went out to pasture, every tenth animal that passed under the rod was tithed as holy (consecrated) to the Lord (Compare Jr 33:13; Ez 20:37).

**Under The Sinai Law
The People Were
To Give A Tenth
Of All Their
Produce.**

In the process of determining the animal to be tithed as it passed under the rod, the owner did not have the right to choose which tenth animal was to be

given to the Lord. Neither could he exchange another animal for any tenth animal that was tithed. Neither was the owner allowed to buy back any animal that was tithed.

On the other hand, tithes of the grain of the crops and the fruit could be bought back. If the tithe were bought back, however, twenty percent of the value of the tithe was to be added to the cost of buying back the tithe. We would assume that the reason for their being allowed to buy back the seeds of the crops was for the purpose of maintaining the people's survival during times of famine.

The Israelites were instructed to tithe in order to support the Levites, since, according to the Sinai law, the Levites did not receive an inheritance of land (See Nm 18:21-32; see also Hb 7:5). The tithe that the Levites received from the people was for their service to the people in teaching the law and service at the tabernacle as it was moved from one tribal territory to another (See Nm 18:21,23).

The Levites were to receive tithes from the grain of the threshing floor and wine from the wine press of the people (See Nm 18:28). However, from the tithe that was given to the Levites, a tithe of this offering was to be given by the Levites to the priests who served specifically in the ministry of making sacrifices for the people. This was a tithe of the tithe (See Ne 10:38,39). Thus the Levites who received the initial tithes from the people were also to tithe of that which they received.

Under the Sinai law, everyone was to tithe, even the Levite priests were to tithe of the tithes they received.

- 14. T or F:** Under the Sinai law, the Israelites were to give half of their flocks to the Levites.
- 15. T or F:** If someone was to buy back their tithe from the Levites, they had to pay twenty percent to the Levites for the tithe.

C. Eating The Tithe Offering

The tithe was to be brought to the tabernacle wherever the tabernacle was alternately located in the territories of Israel each year throughout their his-

tory (See Dt 12:5,6,11,18; Am 4:4). When this tithe was brought to the tabernacle, it was to be eaten as a sacred meal. It was to be eaten by the one who brought the tithe, his household, and the Levites.

If the journey was too far to the location of the tabernacle in a particular year, then one could sell his tithe of crops or livestock where he lived. He could then bring the proceeds he received from the sell to the tabernacle, and then buy oxen, sheep and wine locally in order to eat the offered tithe with his household and the Levites (See Dt 14:22-29). We would assume that those who journeyed from a great distance purchased either grain or livestock from local residents where the tabernacle was situated for that particular year. Unfortunately, by the time of Jesus' ministry this practice was greatly abused (See Mt 21:12,13; Mk 11:15-17).

D. First, Second And Third Tithe

There was also the third-year tithe. This tithe was given to the Levites, and in particular, the foreigners, orphans and widows (See Dt 26:12-15). This was often referred to as the "poor tithe." According to some Bible students, the "first tithe" was to be given to the Levites, from which tithe the Levites were to tithe to the Levite priests. The "second tithe" was to be taken from the remaining nine-tenths of the owner's livestock and crops. This tithe was to be taken to the tabernacle, and then eaten with one's household in fellowship with the Levites.

In the third year, there was the "second tithe." This tithe was to be given to foreigners, orphans and widows, as the "poor tithe." But according to Josephus, who wrote the latter part of the first century A.D., the "poor tithe" was actually an additional "third tithe" that the priests and Levites were also required to give to foreigners, orphans and widows (See *Antiquities*, IV, v; 3; VIII:8;22).

Titling taught that every citizen of Israel was obligated in some way be responsible for giving to others.

16. T or F: Through tithes were given to the priests of Israel, the priests were not obligated to give a tithe to others.

17. T or F: The “second tithe” was given to foreigners, orphans and widows.

E. Legalizing The Tithe

Though tithing took place before the giving of the Sinai law, it was legislated under the law for the preservation of the Levites and priests who ministered to the spiritual well-being of national Israel. Tithing was also legislated for benevolent causes, specifically for orphans and widows. Since the proselyte (the foreigner, a convert to Israel’s faith) had no land inheritance, then it seems that in some ways converted proselytes were to be supported with the “poor tithe” until they were financially established, and thus able to support themselves in the land of Palestine. This was never a tithe that was to continue indefinitely. The foreigner was simply sustained until he could support himself and his family.

Tithing was thus a legal system of support to sustain different social structures of the Israelite society, specifically the religious leaders who had the responsibility of spiritually leading the people and administering the law of God in a theocratic system of government. The tithe, therefore, was based on the Sinai law that was given to Israel alone as part of God’s covenant with the nation of Israel. The Sinai law specifically defined the tithe, or tax, that was to be paid in order for the nation of Israel to function as a nation in the land of Palestine.

The Tithe Of Israel
Was Always
Designated To
Support Someone.

When considering the tithe of Israel, we have discovered that many people fail to understand that the tithe was instituted as part of the Sinai law. The law was given for the preservation of national Israel until the time of its termination in Christ (See Gl 3:21-25; Cl 2:14). Thus Jesus came to bring peace between Jew and Gentile, not by binding the Sinai law on the Gentiles. He came to nail it to the cross (See Ep 2:14-16).

The tithes that were to be consumed by the one who offered the tithe under the Sinai law were meant to maintain the social interaction between the people and the spiritual leaders (the Levites and priests). The sacred meal that was provided by the tithing Israelite was to keep himself and his family in fellowship with those who had the responsibility of spiritually leading the nation.

Tithes were given in order to sustain the families of the priests in their service at the tabernacle. God established tithing as a law for Israel alone. He did this in order to guarantee that the Israelites be spiritually led by those who had the responsibility of teaching the people the law of God. He also wanted to make sure that the unfortunate of the land be cared for until they could sustain themselves.

Tithing for the Levites taught the principle that the people had a responsibility to support those who ministered to the people in spiritual matters.

18. T or F: No tithe was given to support the poor.

19. T or F: Jesus' death on the cross brought to and end the Sinai law, with the tithe.

F. Transition From The Tithe

When we transition from the tithe of the Sinai law to the New Testament free-will offering under the law of Christ, many people do not understand that a change takes place in reference to **our motivation**

Grace Is A Stronger Motivation Than Law.

for giving. Unfortunately, some seek to continue under the Sinai law today, and thus, they bind portions of the Sinai law in reference to tithing on themselves as disciples of Christ. This is particularly true in reference to those who seek to confine a specific percentage of giving on those who have been set free in Christ (See Gl 5:1).

Some church leaders who obsess over money in order to extract contributions from the free are often guilty of this. These are often those who seek gain from those who are free in Christ. In seeking such gain, they take innocent contributors back into the

bondage of law in order to generate “tithes,” particularly in reference to their personal support. But we see something different in the New Testament. We discover that free-will sacrifices were a spontaneous contribution that was inspired by the sacrificial offering of the incarnate Son of God at the cross.

Unfortunately, too many people have associated the tithe of the Sinai law with the free-will offering under which Christians live today in their new covenant relationship with Christ. They have misused a word in the Old Testament in order to develop an equivalent concept in the New Testament.

It is true that the practice of giving the tenth part (the tithe) existed before its first recorded mention in the Sinai law. The “tithing” mandates on giving were required long before the giving of the Sinai law to Israel. It was only at the time of the giving of the tithing law in the Sinai law that a written statute was bound on people of faith. However, when we come to the New Testament, we must understand that the principle of giving to the Lord did continue. Nevertheless, giving in reference to the restrictions of the tithe of the Sinai law **did not continue**.

Giving only ten percent is a tithing restriction from which Christians have been set free by the cross of Jesus.

This point is very confusing to many people. It is confusing because many do not understand that there is a difference between the Sinai law that was given specifically to national Israel and the New Testament law of freedom under which Christians now live. Jesus came to take *“away the first [covenant, with its statutes] so that He may establish the second [covenant]”* (Hb 10:9). Therefore, the tithing restrictions of the Sinai law, not the concept of giving, went away when the Sinai covenant and law were nailed to the cross. This point was emphasized by the Holy Spirit when Paul wrote the following:

“... wiping out the handwriting of ordinances [of the Sinai law] that was against us, which was contrary to

us. And He took it out of the way, having nailed it to the cross” (Cl 2:14).

Bringing offerings to the Lord by the people of God has always existed. There is no argument about this, especially as we survey some key passages in the New Testament that relate to this subject. However, there is a difference between the legal “tithe” (ten percent) of the Sinai law and the free-will offering of the New Testament. Therefore, if one says that we must “tithe” today because of what the Sinai law so commands, then he or she has missed the point of why Christians are to bring their free-will offerings before the Lord.

To say that Christians must metaphorically “tithe” in making an offering, we would be correct, but somewhat misleading in the use of the word “tithe.” If we understand that the word “tithe” is used in a metaphorical sense to simply refer to an offering to the Lord, then we could say such. However, using this word as defined in the Old Testament to explain the Christian’s response to grace can be somewhat misleading. Christians are not under law, but under grace, as Paul wrote, *“For sin will not have dominion over you, for you are not under law, but under grace”* (Rm 6:15).

Grace put to death the percentages of the tithing law. Christians, therefore, are no longer under the law of tithing, but under the law that inspires thankful giving.

Christians give in response to grace, not in response to law. “Tithe” is a specific word that is used in reference to law that defines a specific amount. Christians, on the other hand, have been set free from the bondage of law, **though they have not been set free from their responsibility to support the work of the Lord**. We must keep this clearly in mind as we move from the Sinai law of the Old Testament Sinai law to the free-will offering of the new covenant of Christ.

20. T or F: Christians do not give according to any percentage of their earnings.

21. T or F: Free-will offering means that one freely gives his or her tithe according to the law of God.

Chapter 3

◇ The Free-Will Offering ◇

Tithing under the Sinai law was a legal requirement of law. It was thus a work of law that manifested one's obedience to the law, which law was given exclusively to the nation of Israel. The Israelites' legal obedience, therefore, was a signal that they sought to maintain the covenant that God established with them as a nation at Mount Sinai (See Dt 5:1-5; Ex 19:4-6; Ne 8:1,2; Rm 3:1,2). If they could not perform according to the demands of the Sinai law, then the law became a law of sin and death, for no one could keep the Sinai law perfectly in order to save himself (See Rm 7:1-12).

A. Not Under Perfect Law-Keeping

Christians are no longer under the Sinai law. In fact, Christians, as previously stated, live as Paul wrote in Romans 6:14: *“For sin will not have dominion over you, for you are not under law, but under grace.”* When one obeys the gospel, **he or she becomes dead to the necessity of perfect law-keeping in order to be saved**, particularly the Sinai law (See Rm 7:4). The gospel obedient have thus been

Christians Are Under Salvation By Grace.

freed from the legal limitations of the Sinai law in order that they be able to work more abundantly in response to the grace of God (See 1 Co 15:10; Cl 2:14). **And for this reason, Christians are motivated to give more than the required tithe that was required by the Sinai law.** They have been set free from the ten percent tithe of the Sinai law in order to give according to their appreciation of grace.

According to 1 Corinthians 15:10, Paul affirmed that grace was a much more powerful motivator for obedience than one's desire to simply obey law.

Therefore, in reference to the theme of Paul's document of Romans against one's supposed self-justification before God through law-keeping, he simply concluded the subject by stating that Christians are not under a system of perfect law-keeping. In other words, Christians are not under law that demands perfect obedience in order to be saved. **They are under grace that sets them free from the obligation of perfect law-keeping in order to be saved.** Therefore, Christians do not live under the demands of perfect law-keeping, but under grace that motivates them to obediently respond to the grace that was revealed at the cross. This concept of justification inspires us to look further into this matter.

Those who believe that we are still bound to the Sinai law continue to live in confusion in reference to our responsibilities to serve God, especially in matters concerning tithing. Christians are under grace, not law. Paul wrote, *"And if by grace, then it is no more by works, otherwise grace is no more grace. But if it is by works, it is no longer grace, otherwise work is no longer work"* (Rm 11:6).

Now consider this thought in reference to some among the Galatian Christians who were reverting back to certain ordinances of the Sinai law, specifically the law in reference to circumcision. They were attempting to justify themselves before God by their meritorious performance of the circumcision law. However, those who would attempt to meritoriously justify themselves by obedience to the circumcision law fall under the condemnation that Paul stated in Galatians 5:4: *"You have been severed from Christ, you who seek to be justified by law [keeping]. You have fallen from grace."* This is a very condemning principle in reference to those who believe that they also can justify themselves before God through tithing. The point is that if anyone would seek to use any law of God as a legal means by which to be self-justified, then he or she **has fallen from grace.**

The reason for this absolute is simple. Paul clarified, *"For I testify again to every man who is circum-*

cised, that he is a debtor to keep the whole law” (Gl 5:3). In other words, if one would seek to use circumcision, or even tithing, as a legal means to justify himself before God, **then he must keep the whole Sinai law perfectly in order to be justified before God.** The problem with this theology is that **no one can keep any law of God perfectly.** Every person on earth stands as a sinner before God (See Rm 3:9,10). We all sin and fall short of that which is required to stand sinless before God. In fact, Paul wanted to be so clear on this matter that he stated, **“For all have sinned and fall short of the glory of God”** (Rm 3:23).

Tithing in order to self-justify oneself by keeping the law of tithing actually brings death if we bring ourselves under any system of perfect law-keeping.

- 22. T or F:** Christians are obligated to keep the law of God in order to justify themselves before God.
- 23. T or F:** If Christians must keep law perfectly in order to be saved, then no one can be saved because everyone sins.
- 24. T or F:** If one would seek to be justified before God through perfect law-keeping, then he or she has fallen from grace.

B. Impossibility Of Legal Justification

Paul reminded the Galatians, **“A man is not justified by works of law, but by the faith of Christ Jesus ... for by works of law no flesh will be justified”** (Gl 2:16). No one is justified by perfect law-keeping simply because no one can perfectly obey any system of law. It is for this reason that we are righteous before God **because of the faith of Christ**, not by our faith that is expressed through meritorious law-keeping.

Paul continued with the Galatians, **“But that no one is justified by law in the sight of God is evident, for ‘the just will live by faith’”** (Gl 3:11). In other words, one could tithe ten percent of his earnings the rest of his life, and still be condemned because he sinned against other statutes that come with law. Therefore—and read this carefully—**“Where then is boasting? It is excluded. By what law? Of works? No, but by the law of faith”** (Rm 3:27). If one is seeking to be righteous before God because of his

or her tithes, **then he or she has forgotten that we are righteous before God because of that faith of Christ that took him to the cross for us.**

Therefore, if any Christian goes back to the Sinai law in order to tithe legally according to the restrictions of that law, **then he or she is fallen from grace.** Anyone who would seek to use law as a meritorious system of justification is seeking to legally before God try to keep law perfectly in order to save himself. If one would seek to be justified by perfect law-keeping, **then he is a debtor to keep the whole law perfectly.** In other words, he must keep the whole Sinai law perfectly in order to be justified by law. So we read again Galatians 2:21: ***“I do not nullify the grace of God, for if righteousness comes through law, then Christ died in vain.”***

Those who would use the Sinai law to bind tithing on the disciples of Jesus, are also debtors to keep the whole law, including the Sinai law of circumcision, animal sacrifices, the Passover, and the countless other laws that were given to Israel at Mount Sinai. Some religious leaders need to keep this in mind as they take sincere people down the road of guilt in order to extract money from their pockets on the basis of law.

When one binds the Sinai law of tithing on Christians today, he or she is actually taking Christians back into the bondage of law (See Gl 5:1).

- 25. T or F:** Christians are made righteous before God through the faith of the incarnate Son of God who went to the cross for us.
- 26. T or F:** If Christians are made righteous before God through their meritorious keeping of law, then Christ died in vain.

C. Grace Causes Thanksgiving

As stated before, Christians are dead to the Sinai law by the body of Christ. They are dead to that law in order that they be married to Christ (See Rm 7:1-4). So when we consider contributions for the continuation of God's work under the law of Christ, our sacrifices of thanksgiving are based on the principle of **2 Corinthians 4:15. Grace causes thanksgiving.**

God's grace generates thanksgiving in our hearts, which thanksgiving is manifested through our offerings.

Christians give out of gratitude because of the grace of God that was poured out in their lives through the atoning sacrifice of the Son of God on the cross. The Israelites tithed as a legal response to the Sinai law. Christians, on the other hand, give in response to the grace of God that was poured out in their lives through the free-will offering of the Son of God. **Christians give because they are debtors to the grace of God, not because they are legally bound**

When One Gives Out Of Thanksgiving He or She Gives Cheerfully.

by law to repay God for His grace (See Rm 1:14). Christians contribute liberally, therefore, because their debt was fully paid at the cross (See 2 Co 9:6-15). For this reason, gospel-contributing disciples of Jesus give even out of their poverty (See 2 Co 8:1-4). They give more than those who are meritoriously giving out of an attempt to be self-righteousness.

Christians understand that God freely gave to them through Jesus. Therefore, they freely give in return out of a heart of gratitude. Here is the principle: *“Let each one give according as he purposes in his heart, not grudgingly [according to law] or under compulsion [by law], for God loves a cheerful giver”* (2 Co 9:7). If one gives because of the compulsion of law, then he or she is not giving cheerfully. If the giver is driven by a legal obedience to law, then his giving often becomes grudging, if not self-righteousness.

The next time we give because of the compulsion of law, then we must remember that God loves the one who gives cheerfully out of appreciation, not because he or she is bound by law to give. We must keep in mind that **the free always give more than those who are in the bondage of law.** Those who are under the bondage of law always reveal themselves by putting as little as possible in the collection plate in order to “tell God” that they have obeyed the law.

The one who gives out of appreciation for all that

God has done for us through the cross, is always a cheerful giver. He or she is always a bountiful giver. In order to inspire giving, therefore, **we must teach the freedom we have in Christ from the restrictions of law.** Church leaders who have truly instructed the people concerning the gospel of the incarnate Son of God, never have to motivate the people to give according to law. If contributions are needed, therefore, there must be much teaching on living the incarnate mind of Christ (See Ph 2:5-8).

All those who live incarnationally after the mind of Christ, will always be willing to give sacrificially as the Son of God gave up heaven on our behalf.

- 27. T or F:** If one gives grudgingly, then he is giving out of thanksgiving for the grace of God.
- 28. T or F:** If one gives in order to merit his salvation, then his giving brings him into condemnation.

D. Giving Without Restrictions

Christians are not restricted to a ten percent tithe. They are restricted only in so far as their ability to give according to their means (See 1 Co 16:1,2). Their love of others and appreciation for the grace of God in their lives, therefore, motivates them to sacrificially give in abundance because they understand that it is more blessed to give than to receive (See At 20:35). They thus give to the poor (See At 20:35; Js 1:27), to evangelists who preach the gospel (See 3 Jn 7,8), to those who are teachers of the word of God among them (See Gl 6:6), to other Christians who are in need (See At 2:44,45; 4:32-37), and even to unbelievers who are in need (See Gl 6:10). Christians, therefore, **are not restricted by the limitations of the tithe of the Sinai law.** Because of the abundance of the grace that was poured out for them through the incarnate Son of God, **they give abundantly.**

Consider as an example of sacrificial giving the case of the initial few disciples in Philippi. When Paul, Luke, Timothy and Silas walked into Philippi, they encountered and led to Christ a traveling single business woman, Lydia, and her household (See

At 16:15). A humble government worker, the jailer, and his household also gave themselves to the Lord in baptism (See At 16:33). Paul, Timothy and Silas stayed only a few days in Philippi before they went on to Thessalonica (See At 16:12; 17:1).

Now notice what Paul said of these few disciples many years later, among whom initially there were only two wage earners, the jailer and Lydia:

*Now you Philippians know also that in the beginning of the gospel when I departed from Macedonia, **no church shared with me concerning giving and receiving but you only. For even in Thessalonica you sent once and again for my needs** (Ph 4:15,16).*

What makes newly baptized disciples do something as this? The jailer and Lydia, with their households, had been Christians for only a few days, and yet, when the evangelists went on to Thessalonica they supported them. Was their support of the evangelists something that Paul taught them? Or, **was their support of a mission effort inherent in the nature of**

When Giving
To Preach
The Gospel
There Are No
Restrictions.

the gospel message of grace that they received? We believe the latter was the reason. The Philippians received a message that was so powerful that they could not help themselves but in some way return the favor. They had to give forward in some way because of the blessing of the gospel that had come to them free of charge by the sacrifice of others. The only way they could express their gratitude to the Son of God was to sacrifice for the continued preaching of His message of grace.

Even in hard times the Philippians were willing to give to the need of preaching the gospel to others. Philippi was in the province of Macedonia. Now notice what Paul wrote of the Philippian disciples in this province a few years later in reference to the Macedonians' giving to the famine victims of Judea:

Moreover, brethren, we make known to you the grace [favor] of God that has been given to the churches of Macedonia

[including the church in Philippi], **that in a great trial of affliction, the abundance of their joy and their deep poverty, abounded in the riches of their liberality. For I testify that according to their ability, yes, and beyond their ability they gave of their own accord** (2 Co 8:1-3).

What makes people give so radically as this? This is the behavior of true Christianity. Those who do not have the mind of Christ will find it difficult to understand this behavior (See Ph 2:5-11). We have found that the more people are in the bondage of religion, the more they must be taught about “tithing” according to law in order to give. But the more people are taught the gospel of grace, they are willing to give as those disciples in Macedonia.

Since religion is defined as a legal system of meritorious rule-keeping, then it is difficult for religionists to give spontaneously out of a grateful heart.

- 29. T or F:** Giving according to the Sinai law tithe restricts Christians from giving abundantly.
- 30. T or F:** The Macedonians restricted their contributions to Paul to ten percent while he was in Thessalonica preaching the gospel.

E. The Power Of The Gospel

We believe that the gospel message of the incarnation of the Son of God, and His subsequent sacrificial offering on the cross, **is so great and powerful that it compels people to give** (See Ph 2:5-8). Law-keeping religionists do not understand this. Law-keepers seek to hold back, while grace-obedient disciples need to be held back from giving away all their possessions (See At 4:32-37). Christians who clearly understand the concept of incarnational behavior do not have to be asked to give. They only need to be directed to where to give their offerings.

Those who live the incarnational life of Christ would never consider coming before the Lord empty handed, for the Father in heaven came to them with a crucified Son in His hand. And because that crucified Son set us free, we freely give in order to stay free.

If we would seek to increase our offerings, then we must continually study the message of freedom that

was given to us through the gospel of the crucified Son of God. **Taking people back into the bondage of law restricts their willingness to give.** Law-keeping simply steals the joy away from our sacrificial giving. Bringing people to a greater understanding of the willingness of the incarnate Son of God to set us free through the cross inspires free-will sacrifice on the part of those who have been set free by the cross.

Under law, however, it is the force of the law that tithes are made. But under grace, **it is the force of our own appreciation that drives us to give in response to what God has given to us through the cross.** Free-will offering can thus never be the result of law. Our offerings must be willingly made from the heart of the free. We are free from law in Christ, and thus, fully willing to give all that we can. There are no limits to our sacrifices. We thus present our entire lives as a living sacrificial offering before the Lord. Our offerings, therefore, are not a sacrifice, but a statement of who we are. We are the family of those who have responded in our hearts to the incarnate Son of God on the cross for our sins. As he personally lived sacrificially with the mind of Christ, Paul exhorted others with the following statement to do likewise:

*Therefore, I urge you, brethren, by the mercies of God, that you present your bodies a **living sacrifice**, holy, acceptable to God, **which is your reasonable service.***

(Romans 12:1)

And again,

*I have been crucified with Christ. **And it is no longer I who live, but Christ lives in me.** And the life that I now live in the flesh I live by faith in the Son of God, who loved me and gave Himself for me.*

(Galatians 2:20)

The conclusion to the matter is that if we are truly living the gospel, and thus have in us the mind of Christ, then it is assumed that we are giving all for the Lord Jesus Christ. We do not claim that what we possess is our own.

- 31. T or F:** Grace givers hold back, but law givers give abundantly.
- 32. T or F:** Appreciating the grace of God that was revealed through the cross moves one to give without consider percentages.



CLASSROOM DISCUSSION

1. Why is it impossible for one to be saved by either meritorious law-keeping or self-sanctifying good works?
2. Why is obedience to God's law in response to His grace produce a greater sense of appreciation than meritorious efforts to self-justify ourselves through law-keeping?
3. Why is living under grace in reference to contributions better than living under the tithing law of percentages?
4. How is the grace of God reflected in the lives of the thankful?
5. Why was the tithing of the Sinai law, or the free-will contributions of Christians, not an investment plan with God for profit?
6. What was the purpose of the tithe in the Old Testament?
7. What principle was taught by the fact that every person in the land of promise was responsible in some way to tithe to someone else?
8. Why would a ten percent tithe be a restriction for those who seek to live under grace?
9. Why is grace a greater motivation for giving than the motivation of simply keeping law?
10. Why would tithing according to law bring death?
11. Why would obedience to the Sinai law of tithing bring Christians into bondage?
12. Why does our giving increase with our growth in the knowledge of the incarnation of the Son of God?

ABBREVIATIONS

OLD TESTAMENT

Genesis - **Gn**, Exodus - **Ex**, Leviticus - **Lv**, Numbers - **Nm**, Deuteronomy - **Dt**, Joshua - **Ja**, Judges - **Jg**, Ruth - **Rt**, 1 Samuel - **1 Sm**, 2 Samuel - **2 Sm**, 1 Kings - **1 Kg**, 2 Kings - **2 Kg**, 1 Chronicles - **1 Ch**, 2 Chronicles - **2 Ch**, Ezra - **Er**, Nehemiah - **Ne**, Esther - **Et**, Job - **Jb**, Psalms - **Ps**, Proverbs - **Pv**, Ecclesiastes - **Ec**, Song of Solomon - **Ss**, Isaiah - **Is**, Jeremiah - **Jr**, Lamentations - **Lm**, Ezekiel - **Ez**, Daniel - **Dn**, Hosea - **Hs**, Joel - **Jl**, Amos - **Am**, Obadiah - **Ob**, Jonah - **Jh**, Micah - **Mc**, Nahum - **Nh**, Habakkuk - **Hk**, Zephaniah - **Zp**, Haggai - **Hg**, Zechariah - **Zc**, Malachi - **Ml**

NEW TESTAMENT

Matthew - **Mt**, Mark - **Mk**, Luke - **Lk**, John - **Jn**, Acts - **At**, Romans - **Rm**, 1 Corinthians - **1 Co**, 2 Corinthians - **2 Co**, Galatians - **Gl**, Ephesians - **Ep**, Philippians - **Ph**, Colossians - **Cl**, 1 Thessalonians - **1 Th**, 2 Thessalonians - **2 Th**, 1 Timothy - **1 Tm**, 2 Timothy - **2 Tm**, Titus - **Ti**, Philemon - **Pl**, Hebrews - **Hb**, James - **Js**, 1 Peter - **1 Pt**, 2 Peter - **2 Pt**, 1 John - **1 Jn**, 2 John - **2 Jn**, 3 John - **3 Jn**, Jude - **Jd**, Revelation - **Rv**

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