

# **Tithing: Law or a Grace?**

*The place of giving in the gospel.*

John Ortberg

One of the things Jesus never actually said was, “By the way, now that I’ve introduced grace into the equation, no one needs to worry about tithing anymore.”

Tithing is considerably less popular than words like generosity or sharing. Among lay people the most common question associated with tithing is: “Am I supposed to base it on net income or gross?” Among pastors the question is: “Isn’t tithing an Old Testament concept? Aren’t we under grace now?”

This question more or less assumes that it was only post-Pentecost that the church discovered that God is the owner and that people are stewards. It implies that legalistic old Israel thought all they had to do was check the “I tithed” box and then got to spend the rest however they wanted (ignoring biblical statements like “The earth is the Lord’s and the fullness thereof”).

Worse—a certain looseness of thought about grace sometimes becomes a rationale for not giving at all. A friend of mine made the case: “If my kids are really the Lord’s, then I can count the money I spend on their food and clothing and college tuition as falling into the ‘good steward’ category. If I use my home for hospitality and hosting small group, then the same goes for furniture acquisition and home makeovers. I use my computer for Bible study and my phone to store worship songs, so those items are stewardologically deductible.” This type of “all-grace giving” where we give “everything” to God looks suspiciously similar to giving nothing to God.

What if tithing is actually one of God’s great gifts to us? What if tithing isn’t opposed to grace, but is actually a vehicle of it? I’d like to go back to one of the classic statements about the tithe in Scripture, and look at why tithing is in fact God’s great tool to create generous people.

## **Spiritual training wheels**

Tithing is like training wheels when it comes to giving. It’s intended to help you get started, but not recommended for the Tour de France.

How do you know when to take training wheels off? The quick answer is: when they’re slowing you down. How do you know when its time to stop tithing? For all of us not living in dire poverty, the answer is when you’re giving way more than 10 percent. Tithing is a bad ceiling but an excellent floor.

The prophet Malachi famously spoke of failure to tithe as a kind of robbery of the divine. “‘You are robbing me. 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 flood gates of heaven and pour out so much blessing there will not be room enough to store it.’”

God invites human beings into an experiment. He challenges people to test it. At the same time, failure to tithe is called robbery. Tithing is not the last word in generosity; it’s the first

word. But it's a word that God takes with deep seriousness; perhaps because when human beings get vague around finances, they grow deeply evasive.

### **Tithe was never to be legalistic**

Tithing was built into the foundation of Israel's way of life. "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord" ([Lev. 27:30](#)).

The word tithe means "a tenth part." Tithing means 10 percent. For Israel, however, tithing was really only a start.

There were three "tithes" collected from Israel—one to support priests and Levites ([Num. 18:21](#)); another for a sacred celebration ([Deut. 14:23](#)); and a third—collected only once every three years—to support the poor, orphans, and widows ([Deut. 14:28-29](#); [26:12-13](#)). So the actual income percentage given was closer to 23 than 10.

Tithing was never meant to be a way to "pay our debt to God." It has always been a training exercise to cultivate a generous and God-centered heart.

Some people argue that since tithing is found in the Old Testament we can discard the whole concept. Jesus, however, was quite clear that he did not come to abolish the law but to fulfill it. In the early church, no one's attitude was "Thank goodness grace takes us out from under the Law—now we don't have to tithe anymore! We can give far less than 10 percent!" The early church was so overwhelmed by God's grace and generosity, it went far beyond the tithe.

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Tithing is to our possessions what the Sabbath is to our time—a concrete guideline that points beyond itself to the truth that every moment and inch and scrap of our lives come from the hand of God, and will be returned to God.

### **An economy of generosity**

Stanford researcher Leon Festinger developed a line of research in social comparison theory. He noted that in different situations we will tend to compare ourselves with people above us or below us, depending on what ladder we're talking about.

For instance, on morality, we tend to compare ourselves with people we think are below us: mass murderers, drug dealers. On money, we compare ourselves to people above us, those who have more than we do. Upward financial comparisons generate increasing amounts of greed and decreasing amounts of compassion.

But ancient financial practices in Israel discouraged upward financial comparisons. Tithing was a reminder that all human beings were created with a need to give.

If there were two ways Israel was most obviously distinct in its ancient Mediterranean world, one would be monotheism. They worshiped one God. The other is they put voluntary limits on their wealth. They lived in deliberate generosity.

## **Tithing gets personal**

Some years ago I was at a dinner with a man who headed up a large ministry that works with churches and stewardship. I asked him, “What’s the primary predictor of whether any particular church will be generous?” I figured he’d talk about what stewardship program they used or how often generosity was taught. It was none of those. The number one predictor of a generous church, he said, is whether or not it has a generous pastor.

Tithing starts right here. So Nancy and I take the tithe of what we earn and give it to the local congregation we are a part of. Then we support other ministries like World Vision and International Justice Mission and Fuller Seminary. That practice is especially important for leaders who want to lead churches to grace-filled generosity.

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