

What Lutherans Believe

Gloria Dei Lutheran Church

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Christian Giving and Tithing

Greek: δεκάτη (dekate): }
Hebrew: מעשר (maasar): } A tenth part; a tithe

From the LCMS web site (<https://www.lcms.org/about/beliefs/faqs/worship-and-congregational-life#tithing>):

Q. What is the LCMS position concerning tithing? Is it required? Is there anything wrong with teaching the concept of tithing?

A. Tithing (meaning giving 10 percent of one's income) is a term used in the Scriptures, especially throughout the Old Testament. In most of those cases the "tithe" was a "legislated" matter to support the levitical priesthood and provide other benefits. Freewill offerings were made in addition to the tithe.

In the New Testament, tithing is not mentioned nearly as much, but such expressions as cheerful, firstfruit, and proportionate are used repeatedly. This leads us to conclude that while tithing may be a good spiritual discipline and a good starting point for a mature Christian, it may not be the best way to present biblical giving since it can easily become a legalistic requirement of the law rather than a cheerful offering motivated by the love of God shown toward us in Christ.

Therefore, in the second of the eight Biblical Stewardship Principles, we maintain that God's stewards are managers, not owners. This means that God's stewards have been entrusted with life and life's resources and given the privilege of responsibly and joyfully managing them for Him. Thus, as children of God through faith in Jesus Christ, and with the Holy Spirit's help, we will encourage cheerful, firstfruit, proportionate (including but not limited to tithing) living and giving in all areas of life by Christian stewards.

Another way of thinking about this issue is to remember that all things, including money, belong to God and the real question is how much of what belongs to Him are we going to keep for ourselves and how much are we going to use to fulfill His purposes? King David said it very well in 1 Chronicles 29:14: "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."

Christian Giving

Adapted from "Questions and Answers on Christian Giving" by the Rev. Prof. Kurt Marquart.

Q: What is Christian giving?

A: Worship!

The only correct view of giving is that our offerings are part of our worship, our service to God. God saved us by His Gospel, not simply that we might sit and wait for eternity, but that we might be a "holy priesthood, to offer up spiritual sacrifices" ([1 Pet. 2:5](#)). The whole life of Christians as priests of God is a "living sacrifice" ([Romans 12:1](#)). And since much of our life has to do with money, it must be included in our life of sacrifice. To be sure, it is a small part of our worship compared to such other spiritual sacrifices as faith itself, patience, and forgiveness toward others, for Christ's sake, the incense of public and private devotion to God, and so on. But just because money is small compared to the really great things in the Christian life, let no one imagine that money doesn't matter.

"Whoever can be trusted with very little can also be trusted with much, and whoever is dishonest with very little will also be dishonest with much. So if you have not been trustworthy in handling worldly wealth, who will trust you with true riches?" ([Lk 16:10-11](#)).

Q: How much should I give?

A: A thoughtful and orderly amount.

In the Old Testament, the faithful were commanded by God to give the tithe (10%) of their net income to the church. Consider [Malachi 3:8-12](#):

"Will man rob God? Yet you are robbing me. ... In your tithes and contributions. You are cursed with a curse. Bring the full tithe ... [Then see] if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need. ... Then all nations will call you blessed ... says the LORD of hosts."

Note especially the promise of blessing for compliance and the threat of divine curse for non-compliance. In the New Testament, we are not bound by the ceremonial law. But shall we, who have greater gifts from God, serve Him less zealously than His Old Testament people? The tithe is a good starting point, and many Christians tithe and find

joy and blessing in the practice, even material blessing. But we must remember that material gain must never be a purpose in our giving—else it is mockery—though it may please God to give it to us as a result.

In determining how much we shall allot to God through His church, we must not think of “our fair share” because that is a form of merely “meeting the budget.” In our giving we must forget about others, how much they are or should be doing. We must not think, for example, that if the budget is \$100, and there are 100 members, “our fair share” is \$1. If I am a poor widow living with others and without any income, even \$1 is too much. But if I am a prosperous farmer or business professional and earn thousands per year, even \$100 is too little under some circumstances. It all depends. We shall not make any laws for one another. Whatever our situation, St. Paul writes: “On the first day of every week, let each one of you lay something aside, storing up as he may prosper...” ([1 Cor. 16:2](#)). In other words, we are to give in proportion to our income. In every case it should be a sacrifice; and giving away what we don’t need anyway is not a sacrifice.

Q: What is percentage giving?

A: It simply means selecting and giving a percentage of your income as part of your worship.

First, select a percentage that you are blessed to be able to give cheerfully in grateful response to God’s love. There are no rules or laws here. If you desire and can give 50%, then give 50%. If only 5%, then 5%. If at any time in the year, blessings increase or decrease, you would adjust your giving proportionally.

It helps to have a budget and to know your monthly expenses in case you need to adjust them in order to make your gift. To be sure, you may be prompted to make life changes to reduce your expenses (indeed, making sacrifices) so that you are able to give a thoughtful and orderly amount. If you can no longer afford certain activities you were enjoying, perhaps this is an opportunity to dedicate time to study, prayer, and service to others.

Eight Biblical Stewardship Principles

I. GOD'S STEWARDS ARE GOD'S STEWARDS.

God's stewards are stewards by virtue of creation and their re-creation in Holy Baptism; therefore, they belong to the Lord.

II. GOD'S STEWARDS ARE MANAGERS, NOT OWNERS.

God's stewards have been entrusted by God with life and life's resources and given the privilege of responsibly and joyfully managing them for Him.

III. GOD'S STEWARDS ARE SAINTS AND SINNERS.

God's stewards rejoice in and live out what God has declared them to be through the cross. At the same time His stewards recognize they are sinners who fight sin and its consequences each day.

IV. GOD'S STEWARDS ARE UNIQUELY SINGULAR, YET PROFOUNDLY PLURAL.

God's stewards recognize that their lives are not solo performances but are personal responses to God, lived out within the community of faith to benefit the whole world.

V. GOD'S STEWARDS ARE IN THE WORLD, BUT NOT OF THE WORLD.

God's stewards recognize that the Lord sets them apart from the world and by the transforming power of the Gospel sends them into the world to live out the Gospel.

VI. GOD'S STEWARDS ARE LOVED AND LOVING.

God's stewards recognize that their stewardship flows out of God's act of love for them in Christ which empowers them, in turn, to love others in acts of Christ-like love.

VII. GOD'S STEWARDS ARE SERVED AND SERVING.

God's stewards recognize that their stewardship involves a Gospel-powered style of life which is demonstrated in servanthood within all the arenas of life.

VIII. GOD'S STEWARDS LIVE WITH AN AWARENESS OF THE PRESENT AND FUTURE, OF TIME AND ETERNITY.

God's stewards live intentionally in the light of God's eternal purpose while being firmly committed to His rule in the here and now.

Bible Passages for the Eight Biblical Stewardship Principles

I. GOD'S STEWARDS ARE GOD'S STEWARDS

- Gen. 1:1 In the beginning God created the heavens and the earth.
- Is. 43:1 But now, this is what the Lord says--he who created you, O Jacob, he who formed you, O Israel: fear not, for I have redeemed you. I have summoned you by name; you are mine. (cf. 43:1-3a)
- Rom. 6:4 We were therefore buried with him through baptism into death in order that, just as Christ was raised from the dead through the glory of the Father, we too may live a new life. (cf. 6:1-11)
- 2 Cor. 5:16-17 So from now on we regard no one from a worldly point of view. Though we once regarded Christ in this way, we do so longer. Therefore, if anyone is in Christ, he is a new creation; the old has gone, the new has come! (cf. 5:14-17)
- Eph. 2:8-10 For it is by grace you have been saved, through faith--and this is not from yourselves, it is the gift of God--not by works, so that no one can boast. For we are God's workmanship, created in Christ Jesus to do good works, which God prepared in advance for us to do.

II. GOD'S STEWARDS ARE MANAGERS, NOT OWNERS.

- Gen. 2:15 The Lord God took the man and put him in the Garden of Eden to work it and take care of it.
- Ps. 24:1 The earth is the LORD'S, and everything in it, the world, and all who live in it. (cf. Ps. 89:11)
- 1 Chron. 29:14 But whom 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. (cf. 29:1-20)
- 2 Cor. 8:5 And they [Macedonian Christians] did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will. (cf. 8:1-7)
- Luke 12:48b From everyone who has been given much, much will be demanded; and from the one who has been entrusted with much, much more will be asked. (cf. 12:41-48)
- 1 Tim. 6:17-19 Command those who are rich in this present world not to be arrogant nor to put their hope in wealth, which is so uncertain, but to put their hope in God, who richly provides us with everything for our enjoyment. Command them to do good, to be rich in good deeds, and to be generous and willing to share. In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life.

II. GOD'S STEWARDS ARE SAINTS AND SINNERS.

- Eph. 4:22-24 You were taught, which regard to your former way of life, to put off your old self, which is being corrupted by its deceitful desires; to be made new in the attitude of your minds; and to put on the new self, created to be like God in true righteousness and holiness. (cf. Col. 3:5-17)
- Rom. 7:21-25 So I find this law at work: When I want to do good, evil is right there with me. For in my inner being I delight in God's law; but I see another law at work in the members of my body, waging war against the law of my mind and making me a prisoner of the law of sin at work within my members. What a wretched man I am! Who will rescue me from this body of death? Thanks be to God--through Jesus Christ our Lord! So then, I myself in my mind am a slave to God's law, but in the sinful nature a slave to the law of sin.
- 1 John 3:1-2 How great is the love the Father has lavished on us, that we should be called children of God! And that is what we are! The reason the world does not know us is that it did not know him. Dear friends, now we are children of God, and what we will be has not yet been made known. But we know that when he appears, we shall be like him, for we shall see him as he is.
- 1 Peter 2:9-10 But you are a chosen people, a royal priesthood, a holy nation, a people belonging to God, that you may declare the praises of him who called you out of darkness into his wonderful light. Once you were not a people, but now you are the people of God; once you had not received mercy, but now you have received mercy.

IV. GOD'S STEWARDS ARE UNIQUELY SINGULAR, YET PROFOUNDLY PLURAL.

- Rom. 12:4-5 Just as each of us has one body with many members, and these members do not all have the same function, so in Christ we who are many form one body, and each member belongs to all the others.
- 1 Cor. 12:12-13 The body is a unit, though it is made up of many parts; and though all its parts are many, they form one body. So it is with Christ. For we were all baptized by one Spirit into one body--whether Jews or Greeks, slave or free--and we were all given the one Spirit to drink.
- 1 Pet. 4:10 Each one should use whatever gift he has received to serve others, faithfully administering God's grace in its various forms.
- 2 Cor. 8:13-14 Our desire is not that others might be relieved while you are hard pressed, but that there might be equality. At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. Then there will be equality.
- Gal. 6:10 Therefore, as we have opportunity, let us do good to all people, especially to those who belong to the family of believers. (cf. 6:7-10)

V. GOD'S STEWARDS ARE IN THE WORLD, BUT NOT OF THE WORLD.

- Rom. 12:2 Do not conform any longer to the pattern of this world, but be transformed by the renewing of your mind. Then you will be able to test and approve what God's will is--his good, pleasing and perfect will.
- John 17:15-18 My prayer is not that you take them out of the world but that you protect them from the evil one. They are not of the world, even as I am not of it. Sanctify them by the truth; your word is truth. As you sent me into this world, I have sent them into the world. (cf. John 20:21-23)
- Gen. 12:1-3 The LORD said to Abram, "Leave your country, your people and your father's household and go to the land I will show you. I will make you into a great nation and I will bless you; I will make your name great, and you will be a blessing. I will bless those who bless you, and whoever curses you I will curse; and all the peoples on earth will be blessed through you.
- John 16:33 I have told you these things, so that in me you may have peace. In this world you will have trouble. But take heart! I have overcome the world.

VI. GOD'S STEWARDS ARE LOVED AND LOVING.

- 1 John 4:19 We love because he first loved us. (cf. 1 John 4:11)
- 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.
- John 13:34-35 A new command I give you: Love one another. As I have loved you, so you must love one another. By this all men will know you are my disciples, if you love one another.
- 2 Cor. 5:14-15 For Christ's love compels us, because we are convinced that one died for all, and therefore all have died. And he died for all, that those who live should no longer live for themselves but for him who died for them and was raised again.
- Gal. 5:6b That only thing that counts is faith expressing itself through love.

VII. GOD'S STEWARDS ARE SERVED AND SERVING.

- Phil. 2:5-8 Your attitude should be the same as that of Christ Jesus, who being in very nature God, did not consider equality with God something to be grasped, but made himself nothing, taking the very nature of a servant, being made in human likeness. And being found in appearance as a man, he humbled himself and became obedient to death--death on a cross.
- Matt. 20:26b-28 Instead, whoever wants to become great among you must be your servant, and whoever wants to be first must be your slave--just as the Son of Man did not come to be served, but to serve, and to give his life as a ransom for many. (cf. Matt. 25:31-46)
- John 13:3-5 Jesus knew that the Father had put all things under his power, and that he had come from God and was returning to God; so he got up from the meal, took off his outer clothing, and wrapped a towel around his waist. After that, he poured water into a basin and began to wash his disciples' feet, drying them with the towel that was wrapped around him.
- John 13:15-17 I have set you an example that you should do as I have done for you. I tell you the truth, no servant is greater than his master, nor is a messenger greater than the one who sent him. Now that you know these things, you will be blessed if you do them.

VIII. GOD'S STEWARDS LIVE WITH AN AWARENESS OF THE PRESENT AND FUTURE, OF TIME AND ETERNITY.

- Matt. 6:19-21 Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. But store up for yourselves treasures in heaven, where moth and rust do not destroy, and where thieves do not break in and steal. For where your treasure is, there your heart will be also.
- 1 Tim. 6:17-19 Command those who are rich in this present world not to be arrogant nor to put their hope in wealth, which is so uncertain, but to put their hope in God, who richly provides us with everything for our enjoyment. Command them to do good, to be rich in good deeds, and to be generous and willing to share. In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life.
- Phil. 3:12-14,20 Not that I have already obtained all this, or have already been made perfect, but I press on to take hold of that for which Christ Jesus took hold of me. Brothers, I do not consider myself yet to have taken hold of it. But one thing I do: Forgetting what is behind and straining toward what is ahead, I press on toward the goal to win the prize for which God has called me heavenward in Christ Jesus. But our citizenship is in heaven. And we eagerly await a Savior from there, the Lord Jesus Christ.
- 2 Pet. 3:11-12a Since everything will be destroyed in this way, what kind of people ought you to be? You ought to live holy and godly lives as you look forward to the day of God and speed its coming.
- Rev. 14:13 Then I heard a voice from heaven say, "Write: Blessed are the dead who die in the Lord from now on." "Yes," says the Spirit, "they will rest from their labor, for their deeds will follow [with] them."

Bible Passages Commonly Cited about Tithing

Malachi 3:6-12

Rob God much? Israel did. Oft-cited passage that offers a unique promise

This passage sets a fascinating tone on the subject, introducing a challenge from God to “test” Him and see if. He doesn’t bless abundantly those who faithfully give their tithes and offerings to Him by bringing them to the storehouses of the Temple.

Genesis 14:17-20

Abram gives a tenth (tithe) to Melchizedek (cf. [Hebrews 7:1-10](#))

This is the first instance of a tithe being given in the Bible, and, as such, is important in setting the tone for all that follows.

In this story, Abram recognized Melchizedek as a priest of God Most High (before there was a Temple or a priesthood!) and offers him 10% of his spoils of war.

Leviticus 27:30-33

The tithe belongs to The Lord.

In this passage, an appendix of sorts to the rest of the book, God is describing how His people can set a cash value for what they intend to give to Him and what the cost would be to redeem the item itself (e.g., a person, animal, field, produce).

What is significant to note is the assertion that the tithe already belongs to The Lord (whether it is given to the Temple or not!).

Numbers 18:19-32

Tithes and offerings go to the Levites, who in turn tithe to the High Priest 10% of their “income”

In this passage, we see how the Levites, as a tribe of priests, were given no inheritance in the Land, but as the “professional church workers” they were supported by the tithes and offerings given to the Temple, both food and money.

Interestingly, God also commanded that they tithe on their “income,” giving 10% to Aaron, who served as high priest.

Deuteronomy 14:22-29

Tithe from fields & produce. Eat it! But also remember the Levite ([Numbers 18](#)) and the poor

In this final word from Moses to the people on tithing, he exhorts them to give the tithe faithfully so that they would “learn to fear The Lord your God always” (v.23). Allowance is made for converting the physical tithe to a cash equivalent for easier travel to wherever the Tabernacle would have been set up at that time. The people were then encouraged to celebrate the occasion with a feast, to which the Levites would be invited, to eat the tithe.

In addition to this annual tithe, an additional tithe every three years was prescribed for the sake of the Levites and the needy (homeless, orphans, widows). This was to stay in their hometowns and not be given to the central sanctuary (Tabernacle/Temple).

2 Chronicles 31:2-10

Hezekiah reorganizes the priesthood and re-institutes the tithe

After a period of apathy during the reign of King Ahaz, King Hezekiah purified and restored the temple services. It is worth noting that Hezekiah, as king, led by example and the people followed with the result that their generosity led to more than enough than was needed.

Matthew 23:23 ([Luke 11:42](#)) & [Luke 18:12](#)

Jesus speaks about tithing

It is important to observe that Jesus does not say much about tithing. As an observant Jew, He would undoubtedly have practiced tithing. When He does speak on the subject, He condemns those who take pride in their tithing and fail to give priority to “the weightier matters of the law.” By doing so, however, He does not suggest that tithing should be stopped, but that the other matters also be observed.

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

Jesus commends a widow's generosity

After observing a widow giving a very small offering, Jesus raises her up as a model for generosity, since she gave all she had (100%), which was a much greater act of faith than the wealthy who gave out of their abundance.

2 Corinthians 8&9

An example of abundant generosity in the New Testament

Paul challenges the Corinthians to give generously to his collection for the poor in Jerusalem (Acts 11:29), using the extreme generosity of the Macedonians to encourage them.

Key principals of proportionality (2 Cor 8:12-14) and personal integrity (2 Cor 9:7) are emphasized, but no specific mention of a tithe is present.

Acts 2:44-47; 4:34-35

Early Church practice

From the beginning, the Church brought their gifts to the Apostles to care for those in need.

1 Corinthians 16:1-2

Example of weekly giving

As Paul gives instructions for the special collection he was organizing for the needy in Jerusalem, he commends regular, proportionate giving.

1 Timothy 5:17-18

Paul exhorts the church to compensate her pastors

Although a literal interpretation of "double honor" may not extend to a pastor's salary that is twice the average, it certainly directs the church to amply supply for his needs.