

Financial Giving

Few topics stir emotions as strongly as *financial giving*. Everyone seems to have an opinion. Some believe the church should embrace prosperity, while others adopt a poverty mindset. Those who support tithing often appeal to the Old Testament teaching, while others emphasise the freedom of the New Testament.

Background

The concept of tithing occurred well before the introduction of the law. For example, Abraham gave a tenth (tithe) to Melchizedek, the Priest of the Most High God (Genesis 14:20). Jacob likewise promised a tenth of his possessions if God cared for him (Genesis 28:20-22). However, with the passing of time, the tithe became an integral part of Israelite society. Later the tithe was used to provide support for the priests and to feed the poor. In time it became part of the requirements of keeping the 'Law' (Leviticus 27:30ff).

Blessing became associated with the giving of the tithe.

'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' Malachi 3:10.

Close examination of the New Testament indicates that Jesus nowhere nullifies the importance of the tithe. What He is against however, is tithing with a wrong attitude (Matthew 23:23-24).

New Testament Church

The New Testament Church, on the other hand never once mentions the practise of tithing, although it is very strong on the importance of giving. Paul particularly gives helpful advice in the way it should happen.

1. Offerings should be taken up on the first day of the week (1 Corinthians 16:2).
2. Everyone should plan the amount they are to give (2 Corinthians 9:7).
3. The church should take responsibility for distributing the tithe (1 Corinthians 16:1).
4. People should give with a joyful and loving heart. (2 Corinthians 9:7).
5. People should give in abundance, even if they only have little (2 Corinthians 8:2).
6. A church should regularly give money to needy causes outside their own community (2 Corinthians 8:3,4).

7. If a church learns how to give generously then God will generously meet their needs (2 Corinthians 9:6,10).

Since there is no evidence that the Early Church practised tithing, should it still be taught? Yes, however, it should not be presented legalistically, as though every person must give exactly a tenth of their income. The New Testament letters place stronger emphasis on stewardship, recognising that everything we have belongs to God and giving freely from what He has entrusted to us. A tithe of 10% may be encouraged as a helpful benchmark, while some may choose to give much more and others may only be able to give a little. We give out of love for God, yet Scripture also teaches that God often provides for our needs in return. Taking this first step in giving can require faith. Interestingly, even those who are not yet Christians often find that when they practise generosity toward people in need, their own needs are also met.

Points to note

1. Full-time workers supported by a church must not be embarrassed to teach on this subject of giving. *'The labourer is worthy of their wage'* Luke 10:7.
2. Too many churches have a poverty mentality. They think it is honouring to God to continually be poor. Stand against that spirit invading the church as *'the earth is the Lord's and everything in it'* Psalm 24:1.
3. Staff workers supported by the church must set the example of giving with a right attitude. If they do not, then why should the church follow suit?
4. Money given and thereby entrusted to the leadership means it must be spent wisely. Make the financial records of the church freely available once a year for all to see.
5. Churches should have their financial books audited once a year. This is a normal legal requirement for any 'Trust' in many countries.
6. Many people give their church offering online. If it is given in cash on a Sunday, it should be counted by two trusted members soon after it has been collected. The total amount should be endorsed by their signatures.
7. It is generally advisable for pastors to avoid becoming signatories to financial accounts. The pastor must always appear to be above reproach. For small emergency funds for the poor that may be impractical.
8. Reimburse guest speakers generously, ensuring their travel costs are covered. The speaker should declare appropriately that donation for tax purposes although it is their responsibility to do that.