

Biblical Principles on Finances and Giving

A White Paper

Approved by the Elders of Memorial Park Church

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The Bible has a lot to say about money, giving, and the principles of stewardship. The Bible has 500 verses on prayer, 500 verses on faith, but more than 2,000 verses on money and possessions. In fact, Jesus himself refers to money or how to handle possessions in 16 of his 38 parables, and in the Gospels one out of ten verses (288 in total) deal directly with the subject of money. We cannot say everything here, but this brief paper's purpose is to set forth the principles and practices we understand from the Bible about God's view of money and giving.

Principles on Finances and Possessions/Giving (and applications)

1. God created and owns everything.
 - a. *Reference:* Genesis 1; Psalm 24:1; John 1:1-3; Colossians 1:15-17; I Corinthians 6:19-20
 - b. *Application:* This includes us and all "our" possessions.
2. God has entrusted everything to those made in His image (Imago Dei)
 - a. *Reference:* Genesis 1:26-28; Psalm 92:12-15; Matthew 25:14-30
 - b. *Application:* Being made in His image, we are called to flourish by creating, extending, and giving life and abundance.
3. We are to be fruitful and multiply/cultivate and develop what God has entrusted to us (stewardship).
 - a. *Reference:* Genesis 1:28; Genesis 2:15; Luke 12:48; Matthew 25:21; I Peter 4:10
 - b. *Application:* Because we own nothing, we are actually caretakers or "stewards" of God's possessions.
4. As an act of worship, in the place where we worship, we give back to God at least 10% (tithe) first fruits of what He has given to us. In the Old Testament, this occurred in the Tabernacle, Temple, and Synagogue; in the New Testament, this takes place at the local church/congregation.
 - a. *Reference:* Genesis 14:20; Genesis 28:22; Leviticus 27:30-32; Deuteronomy 14:22-24; Numbers 18:21-24; Nehemiah 10:38; Nehemiah 12:44; Proverbs 3:9; Malachi 3:6-12; Matthew 23:23; Hebrews 7:1-5
 - b. *Application:* This act of tithing accomplishes the following:
 - i. it acknowledges God's ownership and provision;
 - ii. it recognizes God is greater, and offers reverence and respect;
 - iii. it puts God first in all things;
 - iv. it is an act of submission to God's will (the tithe is not designated by the giver); and
 - v. it provides, through the oversight and servant leadership of the elders, for the maintenance of God's household, and provides for the needs of others in God's covenant community.
5. Offerings are a means to honor God in particular ways and circumstances.
 - a. *Reference:* Genesis 4:4; Exodus 40:29; Leviticus 6:8—7:38; I Chronicles 29:2-5; II Kings 12:4-5
 - b. *Application:* There are occasions initiated by God's Word or activity among His people that call for individual and corporate offerings that are distinct from the tithe.
6. Followers of God are called to a sacrificial life, including finances and possessions.
 - a. *Reference:* Romans 12:1; Galatians 2:20; Matthew 16:24-26; Philippians 2:3-5
 - b. *Application:* Following Jesus means we die to self and live our whole lives as an offering to Him; living not to be served, but to serve.

7. Followers of Jesus are called to a generous lifestyle.
 - a. *Reference:* Deuteronomy 15:10; Philippians 4:10-20; II Corinthians 9:8; John 10:10; II Corinthians 8:1-7
 - b. *Application:* Because God so loved the world, He gave. Those made in His image who love God, should reflect God's lavish generosity in all aspects of life, including finances.

Synopsis:

As the Elders of Memorial Park Church, we believe that all faithful followers of Jesus should live by the grace of God in applying Biblical principles in our lives, including tithing. We believe, as followers of Jesus, that we should give more than the tithe, but 10% of the first fruits should be given to the temple, synagogue, or places of the priests (now the local Christian congregation) as was the practice in both the Old and New Covenants.

We do not believe Jesus has done away with the tithe, but rather has fulfilled that part of the Mosaic Law in such a way that expands (not completes) the tithe to include the lavish, generous "grace of giving" that we see evident in the early church (Acts 2:42-47; Acts 4:32-37; II Corinthians 8:7; Philippians 4:10-20).

We encourage all our MPC family to either tithe, move toward a tithe, or move beyond a tithe as an act of the life of Christ expressed through us. We are called to an entirely new way of life that honors God and puts Him first in all things. We are called to a joyful and generous way of life that is sacrificial and expresses "Christ in us, the hope of Glory." In this way, our Biblical view of the principles of finances and giving is "under grace."

The Biblical Basis and Reasoning for the Tithe:

The question Christians have struggled with for generations is how to understand the tithe. There are multiple interpretations of what a tithe is, whether it is still normative in the New Covenant, and how it should be applied. Through scripture we see that the tithe was the normative giving standard under the Mosaic Law; however, does the fact that the tithe is not mentioned explicitly in the New Testament (apart from one reference by Jesus) mean it is no longer operative? What does Jesus mean when he said, "I have not come to abolish the law, but to fulfill it"? (*New International Version, Matthew 5:17*)

What We Believe

At Memorial Park, in the grace-filled tradition of the Evangelical Presbyterian Church (EPC), we believe that tithing is a matter of Biblical interpretation, not Biblical fidelity. Our understanding of the tithe is a "non-essential," which does not mean that our view is unimportant, but rather that we can agree and disagree on important matters of interpretation with grace, humility, and love. Good people with the same high view of scripture may differ in their beliefs about the tithe.

Principle vs. Application

In order to put our beliefs on tithing in perspective, we must first examine the difference between "principle" and "application." In our view, the biggest mistake most Christians make in interpreting scripture is that of mistaking principle for application. A Biblical principle is always true, transcending time and circumstances, while application is a contextual way to live out principles. While principles do not change, whether under the Old or New Covenant, applications do change depending on circumstances. For example, the sixth commandment, "thou shalt not murder" is a Biblical principle (not an application) established under the Old Covenant. This principle is foundational to the Mosaic Law, but is timeless and still operative under the New Covenant. Jesus did not abolish the principle "thou shalt not murder," but rather fulfilled the law in his death and also expanded the understanding of murder in the New Covenant to include having anger in your heart towards another. While in the Old Covenant the sixth commandment does not mention anger as a violation of this principle—the commandment was limited to a one-on-one vengeful act of taking

another person's life apart from the rule of law—under the New Covenant, Jesus did not abolish this principle, but expanded our understanding of murder and what that means. He stated, "You have heard that it was said to the people long ago, 'Do not murder, and anyone who murders will be subject to judgment.' But I tell you that anyone who is angry with his brother will be subject to judgment" (Matt. 5:21-22), which expands the concept of murder to include hatred, thus resulting in a new application of this Biblical principle established in the Old Covenant and continued in the New Covenant.

Similarly, the principle of tithing follows this same development from when it was established in the Old Covenant, to its expansion in the New Covenant. When looking at tithing in these terms, scripture shows that, much like other aspects of the Mosaic Law, tithing is a Biblical principle and not merely an application.

Fulfillment: Completion vs. Expansion

When we say that Jesus fulfilled the law, what does that mean? Some may argue that we are no longer under the Mosaic Law. While some aspects of the Mosaic Law are no longer operative—such as dietary law or the sacrificial system—other aspects of the Mosaic Law are still operative (i.e. "thou shalt not murder"). How should we understand this paradox? The best explanation is that while we are no longer under the law (Romans 6:14), we are, however, under His grace, which fulfills the law. Sometimes, "fulfill" means to complete, as in the case of the Old Testament's sacrificial system and Christ's Complete sacrifice on the Cross. Other times it means to expand, as in the case of Jesus' teaching at the Sermon on the Mount (Matthew 5). How are we to know the difference?

Dietary law, for example, initially established in the Old Testament, is no longer a Biblical principle because Jesus fulfills it with his sacrifice. We see evidence of this in Romans 14: "For the kingdom of God is not a matter of eating and drinking, but of righteousness, peace and joy in the Holy Spirit, because anyone who serves Christ in this way is pleasing to God and approved by men." (Rom. 14:17-18) Similarly, the sacrificial system as a principle is also fulfilled through Jesus' sacrifice.¹

In other instances, we see fulfillment as a form of expansion. In Jesus' Sermon on the Mount, for example, he addresses many principles established in the Old Covenant and expands our understanding of the principles.² Let's take another look at the sixth commandment. We have already established that "thou shalt not murder" is a Biblical principle established under the Old Covenant and expanded under the new covenant to include anger in your heart towards another. This principle, while fulfilled by Jesus' sacrifice, was not fulfilled in the sense that it is completed and no longer operative, but rather fulfilled in the sense that it is expanded.

The question that arises from this is: why Jesus would expand the law to something that was impossible to do? With the sixth commandment, Jesus expanded murder to also include anger. Avoiding the act of murder is easy; however, not feeling anger is almost impossible. The law, although it points to God and righteousness, cannot lead to righteousness through our obedience. Rather, the law in its expansion leads us to an understanding of sin³ and ultimately to sin itself.⁴ These additions are meant to teach us of our absolute need for Him to do in us what we cannot do in ourselves. Jesus' sacrifice gave to us God's grace. We cannot achieve righteousness, but we do receive grace. The expansion of this

¹ "First he said, 'Sacrifices and offerings, burnt offerings and sin offerings you did not desire, nor were you pleased with them' (although the law required them to be made). Then he said, 'Here I am, I have come to do your will.' He sets aside the first to establish the second. And by that will, we have been made holy through the sacrifice of the body of Jesus Christ once for all" (Heb. 10:8-10)

² See Matthew 5

³ See Romans 3:20

⁴ See Romans 7:7-12

principle and Jesus' sacrifice fulfill the law's purpose, point us to Jesus and His grace, and our need for a Savior. If the law were to be completed, we would lose the purpose of finding grace.

So, what does this have to do with tithing? Much like other aspects of Mosaic law, we believe that the tithe is a Biblical principle, not an application: the tithe was established under the Old Covenant, expanded and is still operative under the New Covenant.

Tithing in the Old Testament

The foundation of the tithe is established under the Old Covenant in Genesis 14:20 when Abraham gave an offering of 10% to the priest Melchizdek.⁵ This act established the normative principle of gifting 10% of the first fruits, prior to the establishment of "the law." The interaction between Abraham—as an archetype for followers of God—and Melchizdek—as an archetype for Christ—provides the guidelines for the principle of tithing, which is reiterated later in Genesis 28, where we see Jacob establishing a tithe to the Lord (and directly linking the tithe to God's House): "this stone that I have set up as a pillar will be God's house, and of all that you give me I will give you a tenth" (Gen. 28:22). In both these examples from scripture, the tithe is set up as a standard principle; we see the continuity even in Hebrews 7:1-5 where the practice of tithing has not changed. Having established Biblical principles as always true and never changing, the repetitive mentions of the tithe throughout scripture clearly illustrate tithing as a Biblical principle.

Tithing in the New Testament: A Continuing Biblical Principle

Some may believe that since tithing is not explicitly taught in the New Testament, the principle of tithing has been completed. We are no longer under Mosaic Law; therefore, we have no obligation to tithe. However, while some aspects of Mosaic Law are no longer operative—dietary law, sacrificial system—others, like the sixth commandment and tithe, are still operative. Recall the paradox of fulfillment in relation to principles that have been completed as opposed to principles that have been expanded. When looking at fulfillment in relation to tithing, the New Testament offers no evidence that tithing has been fulfilled in a way that makes it no longer operative. Like Jesus' addition of anger to the principle of "thou shalt not murder," his words on tithing are meant to fulfill as an expansion to point us towards God's grace.

Jesus offers his words on tithing in Matthew 23. As he rebukes the teachers of the law, we learn that tithing is not only still a Biblical principle under the New Covenant, but should also be practiced with justice, mercy, and faithfulness. Jesus says, "you should have practiced the latter [justice], without neglecting the former [tithing]." How the tithe is applied may have changed, but the principle itself is still intact. Tithing cannot produce righteousness; rather, it flows from the righteousness that Christ has imputed to us. Because Jesus did not abolish this part of the Mosaic Law, but has fulfilled it, the law (still an operative, transcendent principle) has been expanded as a matter of grace. Tithing is not done away with, it has been expanded by the "grace of giving."

Summary

A basic rule of Biblical interpretation (hermeneutics) is that the Bible is its own best interpreter. In this case, when the Bible (New Testament) tells us that part of the Mosaic Law (Old Testament) has been completed (dietary laws (Acts 10; Romans 14:13-18) and sacrificial system (Hebrews 10:10-12) for example), then followers of the New Covenant are no longer expected to adhere to this aspect of the law.

Some argue that the tithe itself is an application, not principle. We do not believe that is true for the following reasons:

⁵ See Genesis 14:18-24

1. The “foundation of the tithe” is found in Genesis 14:20 when Abraham gave a 10% offering to the priest Melchizedek. This creates a “normative” principle for several reasons:
 - a. The principle of “the lesser honors the greater” with a 10% gift is established;
 - b. The person establishing this principle is Abraham, the Father of Israel. As such, Abraham is a “type” of what Israel is to be and practice; and
 - c. The tithe is to a mysterious priest (Melchizedek) who has no origins or genealogy and is understood as a “type” of Christ, if not a theophany of Christ himself. Note the continuity of the tithe in Hebrews 7:1-5, established by Abraham and continuing even until the time of the writing of the Epistle of Hebrews.
2. The tithe is instituted before “the law” in Genesis 14 (Abraham) and Genesis 28 (Jacob).
 - a. Genesis 28 also explicitly connects the tithe to “God’s House.”
3. There is nothing in the New Testament that directly states that tithing has been completed and is no longer operative. While there is no direct teaching on the tithe in the New Testament, that is not a valid hermeneutic reason for the tithe no longer being standard.
4. Finally, we believe that the tithe remains an operative principle because Jesus taught this. As mentioned previously regarding Matthew 23:23-24, our Savior seems to indicate that we should pay attention to the weightier matters of justice, mercy, and faithfulness without neglecting the “assumed” or lesser matters of tithing. We do not leave behind the one to do the other. Clearly, Jesus sees tithing as a less important matter of the law than justice, mercy, and faithfulness—Micah 6:8—but it is still apparently an operative part of the law. Taking our cues from Jesus, we should spend more time and effort working on matters of justice, but not at the expense of or neglect of things like tithing.