

Giving: Alms, Offerings, and Tithes

How many Christians squirm in their seats when the topic of "Giving" is introduced? Before I committed to Christ, my wife sometimes succeeding in dragging me to church and it seemed to me that more often than not, we arrived just in time for the announcement of an annual pledge drive or a new building campaign. And when surfing channels and occasionally landing on some TV evangelist, his or her primary message was often a plea for money.

About a year ago, my wife and I spent a weekend at the shore with a couple who are good friends. He is Catholic and my wife suggested we go to Sunday Mass with him to demonstrate our respect for his faith and our willingness to share with him, just as we want him to be part of our congregation. We arrived late and sat in the last pew, where I was on the aisle. About halfway through the service, an older gentleman tapped me insistently on the shoulder and virtually pulled me out of my seat. He handed me a long pole with a basket at the end and motioned me toward one side of the room. When I realized he was asking me to help with the collection, I fought down my instinctive distaste for Roman Catholicism and complied, but I was uncomfortable shoving the basket across each pew, in front of people's faces. I found the process distinctly intrusive and was glad when it was over.

It turned out that there were two more collections during the service—one after a homily on anti-abortion efforts and therefore to collect for the agency the visiting priest described. I think the third was specifically for the poor. I remember thinking, "Why not just do it all in one collection?"

Then

There are three categories of giving in the New Testament:

1. Providing for the material needs of others (alms)
2. Supporting evangelistic outreach efforts (offerings)
3. Supporting local church ministers (tithes)

Note: the term "offering" is not limited to support for evangelistic outreach in the New Testament and [patristic](#) writings. I use it here only to distinguish it from the other categories of giving.

These separate and distinct categories are clearly taught in Scripture and are an important part of the Christian life. Giving is not, however, a salvation issue. We can't buy our way into heaven, but we can store up treasures there. As I started this study, I expected to find justification for complete Christian freedom in giving, but I simply couldn't reach that conclusion. Alms and offerings are indeed voluntary and based on individual ability to contribute, but tithes—often considered merely an Old Testament concept and part of the Levitical Law—are not really voluntary. Because tithing is the most difficult of these categories, it will be discussed after the other two.

One point before I start, however: while I feel compelled to teach in our church and to continue to produce ET&N, I do not feel called to be a full-time minister of the Word. I have a good, well-paying job that provides for me and my family more than adequately. Perhaps a call to full-time work will come someday, but if so, I think it will come through Christian publishing. Consequently, what I write here is in no way a solicitation for donations. If you

have visited my [website](#), you may have seen that the only form of support I accept is the purchase of my books.

Alms: providing for the material needs of others

The New Testament gives more attention to this category of giving than the other two combined, which certainly seems to indicate God's priorities. Jesus often taught active compassion toward the less fortunate:

- *"Give to him who asks of you, and do not turn away from him who wants to borrow from you" (Matthew 5:42).*
- *"Give to everyone who asks of you, and whoever takes away what is yours, do not demand it back" (Luke 6:30).*
- *"Sell your possessions and give to charity; make yourselves money belts which do not wear out, an unfailing treasure in heaven, where no thief comes near nor moth destroys. For where your treasure is, there your heart will be also" (Luke 12:33-34).*
- *"Then the King will say to those on His right, 'Come, you who are blessed of My Father, inherit the kingdom prepared for you from the foundation of the world. For I was hungry, and you gave Me something to eat; I was thirsty, and you gave Me something to drink; I was a stranger, and you invited Me in; naked, and you clothed Me; I was sick, and you visited Me; I was in prison, and you came to Me.' Then the righteous will answer Him, 'Lord, when did we see You hungry, and feed You, or thirsty, and give You something to drink? And when did we see You a stranger, and invite You in, or naked, and clothe You? When did we see You sick, or in prison, and come to You?' The King will answer and say to them, 'Truly I say to you, to the extent that you did it to one of these brothers of Mine, even the least of them, you did it to Me'" (Matthew 25:34-40)*

During the time of Paul's missionary journeys, there was an extended famine in Judea, and Paul and others eventually took contributions from Gentile churches to Jerusalem. In encouraging the church in Corinth to be part of this effort, he gave us one of the fullest discourses on Christian almsgiving. He introduced the topic in his first letter to the Corinthians:

"Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also. On the first day of every week each one of you is to put aside and save, as he may prosper, so that no collections be made when I come. When I arrive, whomever you may approve, I will send them with letters to carry your gift to Jerusalem" (1 Corinthians 16:1-3).

Sometime later, when the Corinthians apparently hadn't produced, he expanded his comments, and they constitute the 8th and 9th chapters of 2 Corinthians. A number of important principles emerge:

1. Christians are not required to give alms (8:8, 9:7) and,
2. Giving is to be based on ability (8:3, 1 Cor 16:2), but
3. It is an important demonstration of Christian love (8:8)
4. Because of the sacrifice of Christ (8:9).
5. Christian almsgiving is to be earnest (8:7, 17),
6. Cheerful (9:7), and
7. Liberal (8:2, 9:11)

Even though many of the principles are the same, it is unfortunate that the 2 Corinthians 8 and 9 passage is frequently misused to encourage giving to the church ministries. The context of Paul's teaching is clearly giving to the poor and unfortunate, and has nothing whatsoever to do with the expenses associated with local ministry.

Jesus' teaching adds another principle:

"So when you give to the poor, do not sound a trumpet before you, as the hypocrites do in the synagogues and in the streets, so that they may be honored by men. Truly I say to you, they have their reward in full. But when you give to the poor, do not let your left hand know what your right hand is doing, so that your giving will be in secret; and your Father who sees what is done in secret will reward you" (Matthew 6:2-4).

In mentoring Timothy years later, Paul again underscored the importance of almsgiving for those who are able:

"Instruct those who are rich in this present world not to be conceited or to fix their hope on the uncertainty of riches, but on God, who richly supplies us with all things to enjoy. Instruct them to do good, to be rich in good works, to be generous and ready to share, storing up for themselves the treasure of a good foundation for the future, so that they may take hold of that which is life indeed" (1 Timothy 6:17-19).

Almsgiving continued to be a very common theme in the writings of the church fathers, as evidenced by these few of many passages that range across a century and a half of the early church—some exhortations to give, others descriptions of Christian giving.

- "Practise goodness; and from the rewards of your labours, which God gives you, give to all the needy in simplicity, not hesitating as to whom you are to give or not to give. Give to all, for God wishes His gifts to be shared amongst all." (*Shepherd of Hermas*, 2.2, ca 150)
- "And they who are well to do, and willing, give what each thinks fit; and what is collected is deposited with the president, who succours the orphans and widows and those who, through sickness or any other cause, are in want, and those who are in bonds and the strangers sojourning among us, and in a word takes care of all who are in need." (Justin Martyr, *First Apology* 67, ca. 160)
- "See then, first, that He has not commanded you to be solicited or to wait to be importuned, but yourself to seek those who are to be benefited and are worthy disciples of the Saviour. Excellent, accordingly, also is the apostle's saying, 'For the Lord loveth a cheerful giver;' who delights in giving, and spares not, sowing so that he may also thus reap, without murmuring, and disputing, and regret, and communicating, which is pure beneficence. But better than this is the saying spoken by the Lord in another place, 'Give to every one that asketh thee.' For truly such is God's delight in giving. And this saying is above all divinity,—not to wait to be asked, but to inquire oneself who deserves to receive kindness." (Clement of Alexandria, *Who is the Rich Man that shall be Saved?* 31, ca. 195)
- "Though we have our treasure-chest, it is not made up of purchase-money, as of a religion that has its price. On the monthly day, if he likes, each puts in a small donation; but only if it be his pleasure, and only if he be able: for there is no compulsion; all is voluntary. These gifts are, as it were, piety's deposit fund. For they are not taken thence and spent on feasts, and drinking-bouts, and eating-houses, but to support and bury poor people, to supply the wants of boys and girls destitute of means and parents, and of old persons confined now to the house; such, too, as have suffered shipwreck; and if there happen to be any in the mines, or banished to the islands, or shut up in the prisons, for nothing but their fidelity to the cause of God's Church, they become the nurslings of their confession." (Tertullian, *Apologetic* 1.39, ca. 197)
- "If thy brother should be weak—I speak of the poor man—do not empty-handed visit such an one as he lies ill. Do good under God; pay your obedience by your money. Thence he shall be restored; or if he should perish, let a poor man be refreshed, who has nothing wherewith to pay you, but the Founder and Author of the world on his behalf. Or if it should displease thee to go to the poor man, always hateful, send money, and something whence he may recover himself. And, similarly, if thy poor sister lies upon a sick-bed, let your matrons begin to bear her victuals. God Himself cries out, Break thy bread to the needy. There is no need to visit with words, but with benefits. It is wicked that thy brother should be sick through want of food. Satisfy him

not with words. He needs meat and drink." (*The Instructions of Commodianus* 71, ca. 240)

- "Be bountiful to the blind, the feeble, the lame, the destitute, who must die: unless you bestow your bounty upon them. They are useless to men, but they are serviceable to God, who retains them in life, who endues them with breath, who vouchsafes to them the light." (Lactantius, *The Divine Institutes* 6.11, ca. 310)

Offerings: supporting evangelistic outreach efforts

The reason for supporting evangelism should be obvious, but in case it isn't, consider this Pauline passage: "*Whoever will call on the name of the 'Lord will be saved.'* How then will they call on Him in whom they have not believed? How will they believe in Him whom they have not heard? And how will they hear without a preacher? How will they preach unless they are sent? Just as it is written, '*How beautiful are the feet of those who bring good news of good things!*'" (Romans 10:13-15)

Without evangelists, the lost do not hear the Word, they therefore cannot believe and will not be saved. What would the implications have been if Jesus had been forced to divide His time between teaching and carpentry if He hadn't been supported by Joanna, Susanna, and others (see Luke 8:3)? How much less effective would Paul have been if the Philippian church had not contributed to his support (Philippians 4:10-16)? There were times in Paul's ministry when he declined offerings because he saw a greater need for the funds elsewhere, but he nonetheless firmly claimed the right (see 1 Corinthians 9:12).

The Apostle John also taught the need to support evangelists: "*Beloved, you are acting faithfully in whatever you accomplish for the brethren, and especially when they are strangers; and they have testified to your love before the church. You will do well to send them on their way in a manner worthy of God. For they went out for the sake of the Name, accepting nothing from the Gentiles. Therefore we ought to support such men, so that we may be fellow workers with the truth*" (3 John 5-8).

And the practice continued to be taught in the early church:

"But every true prophet who wants to live among you is worthy of his support. So also a true teacher is himself worthy, as the workman, of his support. Every first-fruit, therefore, of the products of wine-press and threshing-floor, of oxen and of sheep, you shall take and give to the prophets, for they are your high priests. But if you have no prophet, give it to the poor. If you make a batch of dough, take the first-fruit and give according to the commandment. So also when you open a jar of wine or of oil, take the first-fruit and give it to the prophets; and of money (silver) and clothing and every possession, take the first-fruit, as it may seem good to you, and give according to the commandment" (*Didache*, XIII, Roberts-Donaldson English Translation, ca. 100).

Tithing: supporting local church ministers

To some, the question of tithing comes down to the whether or not the Old Testament Law is still in force, but that is not really the issue. Under the Law, Jews were required to tithe (give one-tenth) of their annual increase specifically for the purpose of supporting the Levite priests and the temple activities. The Levite priests were, in turn, expected to serve God full-time without resorting to secular work. When the Israelites entered the Promise Land, this became apparent when the Levites were excluded from the allocation of land (see Numbers 18:20-24).

Jesus said, "*Do not think that I came to abolish the Law or the Prophets; I did not come to abolish but to fulfill. For truly I say to you, until heaven and earth pass away, not the smallest letter or stroke shall pass from the Law until all is accomplished. Whoever then annuls one of the least of these commandments, and teaches others to do the same, shall be called least in the kingdom of heaven; but whoever keeps and teaches them, he shall be called great in the kingdom of heaven*" (Matthew 5:17-19). Jesus lived and died under the Mosaic Law, and in living a perfect life in accordance with that Law, He demonstrated that it was fair and just. But

upon His death, the enmity between God and humanity caused by human sin was destroyed, symbolized by the tearing of the veil of the Temple (Matthew 27:51, Mark 15:38, and Luke 23:45). Sin no longer held humanity in bondage, and the Law ceased to serve any purpose for those in Christ Jesus.

After some debate, early church leaders confirmed this at the Council of Jerusalem in A.D. 51. The major issue at the Council was the need for circumcision, the sign of covenant for the Jews. According to the Lukan account, Peter made the decisive speech: "*“Brethren, you know that in the early days God made a choice among you, that by my mouth the Gentiles would hear the word of the gospel and believe. And God, who knows the heart, testified to them giving them the Holy Spirit, just as He also did to us; and He made no distinction between us and them, cleansing their hearts by faith. Now therefore why do you put God to the test by placing upon the neck of the disciples a yoke which neither our fathers nor we have been able to bear? But we believe that we are saved through the grace of the Lord Jesus, in the same way as they also are”* (Acts 15:7b-11). Paul credits a more significant role to himself (Galatians 2), but the end result was the same. The Council confirmed that Christians were no longer under the Law, advising them only to "abstain from things contaminated by idols and from fornication and from what is strangled and from blood" (Acts 15:20) and "remember the poor" (Galatians 2:10).

But the superceding of the Law through the death and resurrection of Christ does not invalidate all of its contents. The **ceremonial** aspects of the Law are no longer required, but the **moral** and **spiritual** aspects remain important guidelines in the Christian life. No Christian would argue, for example, that Christ's sacrifice nullified the Ten Commandments. Tithing is not merely **ceremonial**, for it represents the important **spiritual** principle already discussed relative to full-time ministry. Just as the Levites were expected not to work outside their temple duties, there is no reason (nor any Scriptural basis) to consider Christian ministry any different. God still expects the ministers He calls to devote their attention to His Word—reading, studying, and teaching. This cannot be done without the support of other believers.

I conclude that tithing for the purpose of supporting local ministers remains God's calling for his church for several reasons.

(1) Tithing pre-dates the Law—Genesis 14:14-20 tells us that Abraham tithed to the priest Melchizedek even before God made His covenant with him.

(2) Melchizedek is portrayed as a *type* of Christ Jesus, tying Abraham's tithe to tithes to Christ, His Apostles, and His church (see Hebrews 7).

(3) Paul very clearly commands it: "*So also the Lord directed those who proclaim the gospel to get their living from the gospel*" (1 Corinthians 9:14) and in doing so, links Old Testament passages to the New Testament principle. "For it is written in the Law of Moses," he writes. "*‘You shall not muzzle the ox while he is threshing.’ God is not concerned about oxen, is He? Or is He speaking altogether for our sake? Yes, for our sake it was written, because the plowman ought to plow in hope, and the thresher to thresh in hope of sharing the crops. If we sowed spiritual things in you, is it too much if we reap material things from you? If others share the right over you, do we not more? Nevertheless, we did not use this right, but we endure all things so that we will cause no hindrance to the gospel of Christ. Do you not know that those who perform sacred services eat the food of the temple, and those who attend regularly to the altar have their share from the altar?*" (1 Corinthians 9:9-13)

He uses the same passage years later when advising Timothy about his ministry to the church in Ephesus: "*The elders who rule well are to be considered worthy of double honor, especially those who work hard at preaching and teaching. For the Scripture says, ‘You shall not muzzle the ox while he is threshing,’ and ‘The laborer is worthy of his wages.’*" (1 Timothy 5:17-18)

(4) Several times in the Old Testament, the consequences of the Jews neglecting their financial responsibility to the Levites are described (see Amos 8:11-14 and Malachi 3:5-12, for

example). There is every reason to believe that the consequences of the church neglecting its financial responsibility to its full-time ministers would be at least as dire.

The early church certainly appears to have continued to support its local ministers. Consider the following quote by Cyprian in about A.D. 250:

"All which was done by divine authority and arrangement, so that they who waited on divine services might in no respect be called away, nor be compelled to consider or to transact secular business. Which plan and rule is now maintained in respect of the clergy, that they who are promoted by clerical ordination in the Church of the Lord may be called off in no respect from the divine administration, nor be tied down by worldly anxieties and matters; but in the honour of the brethren who contribute, receiving as it were tenths of the fruits, they may not withdraw from the altars and sacrifices, but may serve day and night in heavenly and spiritual things" (Cyprian, Epistle LXV, ca. 250).

While I don't care for the term "clergy" because it introduces an unbiblical separation of minister from the average Christian, but the passage nevertheless demonstrates that in the third century, church leaders were expected to devote all their work efforts to the church, and the congregation was expected to support them with a tithe.

A biblical tithe is calculated on gross income, before taxes, 401k's, health insurance, mortgages, or anything else is deducted. The original tithe was also referred to as "first-fruits"—the first and best of the harvest, the produce a farmer would otherwise enter in a County Fair to show off his horticultural prowess. God accepts nothing less.



Alms. In the time of the early church, the Roman government had no social programs for the poor and afflicted, nor did Roman religion. Care for the poor and afflicted was virtually non-existent. Even within Judea, there was little help, particularly since misfortune was often considered the result of some sin on the part of the afflicted. In America today, of course, there is a plethora of social programs, and a substantial portion of our tax dollars go toward meeting needs. Nevertheless, there are ample opportunities to demonstrate God's love through giving, the recent outpouring of contributions for victims of the southeast Asian tsunami being one example. More important, probably, are the opportunities we encounter closer to home, both within our congregations and within our communities.

Another opportunity for modern almsgiving lies in the excellent Christian organizations that seek to lessen the burden of poor children and families, primarily in the third world. Often, their efforts also include evangelism. Organizations like [World Vision](#) (our choice) and [Compassion International](#) do fine work. Other opportunities undoubtedly exist in your local area. For example, in our case, [A Door of Hope](#), which offers counseling services to pregnant teenagers from a Christian perspective, is a very worthy cause.

Offerings. The need for Christian giving in this area is demonstrated by the state of the world around us. Those Christian who can should be ready to help legitimate evangelist efforts whenever possible. For our part, we contribute to [Harding University](#) (from which our older daughter graduated) because of its commitment to quality Christian higher education; [WXHL](#), a local Christian radio station; and the [Delaware Christian Campus Ministry Foundation](#), which is a local outreach to the University of Delaware. Every community has similar organizations worthy of offerings.

Tithing. According to one study, only 7% of self-described born-again Christian tithed in 2003, and the average level of giving was just 3.8%. Most disturbing, 18% of "born-again" Christians gave nothing at all to their church! (Source: The Barna Group, [Giving to Churches Rose Substantially in 2003](#), April 13, 2004) It is no wonder many churches are struggling to maintain their existence!

This week, my wife and I saw "Because of Winn-Dixie" (a pleasant movie, but not a classic) and one of the main characters is an itinerant Baptist preacher, who lives in a trailer (rent-free but the landlord holds that over him like a club), drives a old car, and obviously scrimps to make ends meet. His congregation of about 30-40 adults meets in a former convenience store. In all probability, this description, sadly, would fit the majority of American ministers, particularly those with smaller congregations. Perhaps too many of us carry a vestige of the vows of poverty taken by Catholic priests because we seem to think that a minister must be poor to be spiritual. In reality, ministers of the Word should be among the most financially comfortable in any congregation. They shouldn't have to live in substandard housing, worry about paying bills, wonder how they'll ever put their children through college, or face a uncertain retirement. If the "Because of Winn-Dixie" church tithed from an average annual income of a very modest \$25,000, the tithe would bring in at least \$75,000—more than enough to allow the minister to devote full attention to ministry and for other congregational functions as well.

Unfortunately, the techniques employed by some churches to increase giving are contrary to New Testament teaching. Pledge drives are often abusive, emotional campaigns that do not encourage Christians to do the kind of thoughtful, intentional giving that Paul describes. What is needed is **not** professional fund-raising techniques, but sound biblical teaching and an atmosphere of love and faith.

Conclusions

1. Christians are obliged to support their local church and its ministers with a tithe on gross income. There is, however, no proscribed method (weekly, monthly, annually, etc.) for doing so. Christians need to decide that for themselves.
2. **In addition**, Christians who are able are encouraged to set aside an appropriate amount of money on a regular basis so as to be prepared to give to the poor and afflicted when needs arise.
3. **In addition**, Christians who are able are encouraged to give to evangelistic outreach efforts.

Other considerations

Descriptions of the earliest church, the one that formed in Jerusalem immediately after Pentecost, establishes the standard for the Christian attitude toward possessions: "Everyone kept feeling a sense of awe; and many wonders and signs were taking place through the apostles. And all those who had believed were together and had all things in common; and they began selling their property and possessions and were sharing them with all, as anyone might have need" (Acts 2:43-45). This is **not** a communistic environment; individuals continued to hold property rights until things were sold (see the story of Ananias and Sapphira in Acts 5), but it is an attitude—they considered everything as belonging to God, held in trust by saints until a need arose among them.

We are not expected to give irresponsibly. The story of the "widow's mite" is often used to encourage sacrificial giving, but the full context of the event suggests that that was not the point of Jesus' comments. Certainly, He viewed the widow's act as commendable, but He appears more concerned that she may have been coerced into leaving herself penniless by uncaring, legalistic scribes who He has just accused of "*devouring widows' houses*" (see Mark 12:38-40). Jesus challenged the Rich Young Ruler to "*sell your possessions and give to the poor*" (Matthew 19:21), but Jesus could see this man's heart and where his treasure lay. Nowhere in the Bible is there a general command to sell everything and give it away. To do so might well violate Paul's teaching that "if anyone does not provide for his own, and especially for those of his household, he has denied the faith and is worse than an unbeliever" (1 Timothy 5:8).

In the area of almsgiving, New Testament teaching gives priority to the saints. In Galatians 6:10, Paul writes "So then, while we have opportunity, let us do good to all people, and especially to those who are of the household of the faith."

Christians are expected to practice good stewardship so that our giving has the intended effect. It is therefore incumbent upon us to know how our contributions are being used. That means paying attention to church budgets, investigating charitable organizations, and being familiar with the evangelists we support. When it comes to alms, our giving needs to be to those in genuine need. There are always those who will try to take advantage, including counterfeit Christians. As Clement of Alexandria put it: "...it is right to supply want, but it is not well to support laziness" (*The Stromata* I.1, ca. 195). One guard we practice against bad stewardship in this area is to limit most of our private charity to individuals whose appeal comes through our church elders.

Benefits of giving

1. Giving to others expresses our love for them in Christ and witnesses the transforming power of Christ Jesus.
2. Giving to evangelistic outreaches brings glory to God as others accept His love.
3. Giving enhances our Christian fellowship as we mutually contribute to the ministries of the church.
4. Giving provides a storehouse of spiritual riches for the future (1 Timothy 6:18-19). Admittedly, the store of treasures, even spiritual ones, may not be the most appropriate motivation, but it's nice to know!

A personal comment

As I said at the beginning of this issue of ET&N, these were not the conclusions I preconceived. I smugly thought we were doing pretty well in our giving, but my nearly-completed tax forms reveal that our 2004 deductible contributions were a paltry 6.5% of our adjusted gross income, better than the national average. That's no source of comfort, however, when I've come to the conclusions I have. After my wife reads this and has a chance to study the issue for herself, we'll sit down and decide what to do about it.

Discussion

ET&N 46 on Giving generated a number of responses. Several of these indicated that I may not have been clear enough about the nature of the obligation I described for Christians to tithe. No aspect of giving has any impact on salvation, which is a gift from God. Clearly, no one can buy his or her way into heaven, although it may be possible to put a deposit down on a better room. The issue for a couple of readers came down to the relationship of the Law and tithing. Paul clearly describes how and why the Law is no longer in force, but that does not mean that many of the important concepts are not still important to God. I believe we are obliged to tithe in the same sense we are obliged to practice hospitality, non-violence, and patience, for example. All of these are responses to God's gift.

The most pointed note that came in said, "Although I appreciate your honesty, I was somewhat shocked by your confession of your giving in 2004. How can this be? Shouldn't one practice what they teach others?"

DS: My response to this subscriber's question is "Absolutely!" That's why, after I completed the study that led to the article, my wife and I discussed increasing our local giving (while maintaining our other areas of giving). I try to avoid preconceptions when I embark on an issue for ET&N, and I believed our giving was sufficient when I entered into this one. What I found surprised me and demanded action on my part. This subscriber seems to think I was writing to chastise others for insufficient giving while falling short myself. I research and write ET&N to learn and then share with others. I certainly don't have all the answers, and anyone who knows me understands that I'm far from perfect.

A couple of other subscribers asked for specific advice on their giving. In both cases, they said that if they increased their local giving to a literal tithe (10%), they would be forced to reduce giving to other important Christian causes and ministries. I can't (and wouldn't) tell anyone what to do in the area of giving, particularly since individual conscience and ability are still key

factors. But if I were to venture an opinion, I would say that if your local church is financially strapped—unable, for example, to provide its minister(s) with more than poverty-line wages—then one's giving ought to go there first. If, on the other hand, the local church is adequately funded, I wouldn't change my distribution of giving just to satisfy a local tithe.

One additional last-minute reaction came in from a friend in Georgia, one that is undoubtedly shared by other subscribers:

"My taxes already pay for the things that for nearly all of history were paid for out of free will offerings: I support old people in their retirement, I pay for the medicine of old people, I pay for the well fare of those who claim to be poor, and I pay for the state funded education of people who think that I ought to be responsible for vicariously raising their own children. In fact, the more productive I am, the more the government ensures that I am more 'generous' with my income. My cynical response, Dick, is that I'm already paying the tithe."

DS: I both understand and sympathize with much of this position. In fact, I referred to the plethora of tax-supported social programs in the original article, and I can't criticize anyone holding a similar view. However, are the taxes we pay doing God's work? In our increasingly secular society, many of these social programs promote values that are antithetical to a Christian world view, primarily because they are no longer charity, but entitlements. Our laws do permit us to deduct our private charity from our income, so the more we give to godly causes, the less we give to worldly ones, although not on a proportionate basis to be sure. I don't think high taxes are a good excuse for stingy giving to the church, and I know my friend was not suggesting that.

On a related subject, I recently heard an shortwave radio preacher order his congregants **not** to deduct their giving to their church from their federal and state income taxes. He offered two reasons: (1) doing so effectively reduces their giving and (2) doing so reveals something to the government that the preacher would rather not be revealed. I won't comment on the reasons, but the suggestion that Christians shouldn't deduct their giving is ridiculous. In effect, this preacher was saying he would rather the government got the money than the Christians in his congregation, who would undoubtedly put it to better use!



Unsure about or don't agree with something in Ekklesia Then & Now? First, be a Berean (Acts 17:10-11). If you still disagree, post a message so we can all share in the discussion!

NEXT ISSUE: Teaching and Learning (March 22)

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