Firstfruits Stewardship

Tithing, the Bible, and the Christian
(Part II: The New Covenant)

Jesus Assumed the Tithe

The Continuity of the Moral Law

Jesus came to fulfill, not abolish. While ceremonial sacrifices ended, the moral law—and principles preceding the law, like marriage and the tithe—remain intact.

Matthew 23:23

"Woe to you... hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters... These you ought to have done, without neglecting the others."

Jesus critiques the attitude of the Pharisees, but affirms the practice of the tithe.

Rooted in Christ's Eternal Priesthood

The Shadow

Levi paid tithes through Abraham → Melchizedek

(Hebrews 7:5–10)

Fulfillment

The Reality

The Church pays tithes → Jesus (The ultimate Melchizedek)

The tithe is not tied to the Mosaic system; it is rooted in Christ's priesthood. We tithe to Christ, through His Church.

The Destination of the Tithe

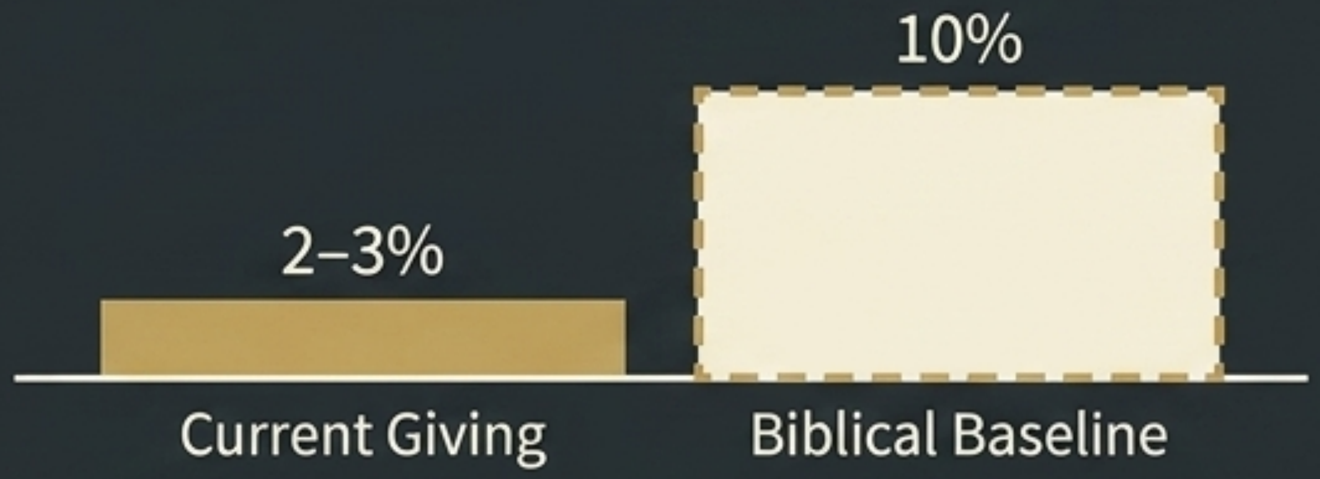
Paul compares New Covenant ministers of the gospel with the Levitical priests (1 Cor 9:13-14).

Old Covenant	New Covenant
 Levitical Priests	 Gospel Ministers
 The Temple	 The Church

The tithe belongs to the Church because the Church is God’s dwelling. Giving to other charities is well-intentioned, but giving less than 10% to the church is not the biblical tithe.

The Modern Generosity Gap

Sociological Insights from *Passing the Plate* (Christian Smith)



The Average

American Christians give only 2–3% of income.

The Paradox

Higher-income households give more total dollars, but often a lower percentage than lower-income households.

The Habit

Giving is overwhelmingly reactive and unplanned, not a disciplined percentage.

The Root Cause

The primary barrier is not financial constraint, but a lack of theological formation and clear teaching.

Defining the Christian Standard

The universal historic baseline.

"A 'tithe,' which is 10 percent of my income, is the minimum standard of giving for the work of God's Church and the spread of his kingdom; yet I should generously give of all that God has entrusted to me."

— *The Anglican Catechism* (Q338)

The floor, never the ceiling.

Tithe Only on the Increase

We tithe on the increase of our gains, not existing capital.

Original Capital + Growth = Tithe on the Growth

If an investment of existing capital makes $1,000, you tithe $100.
If it loses money, you have nothing to tithe.

"You shall tithe all the yield of your seed that comes from the field year by year." — Deut 14:22

Three Approaches to Calculation

	Gross (Pre-Tax)	Net (Post-Tax)	Adjusted (ATI Model)
Definition	Income before taxes	Income after taxes	Income adjusted for taxes beyond 10%
Core Logic	Give to God before the state	You only tithe on what you actually "receive"	Taxes above 10% are treated as an involuntary loss/expense
Strengths	Simple; prioritizes God	Reflects true take-home pay	Precise; balances God's claim with tax burdens
Challenges	Burdensome at high tax rates	Risks minimizing discipline	Complex to calculate

The Ecosystem of Christian Financial Stewardship

The Tithe

The foundational baseline (10%). Orders our giving. Goes to the Church.

Freewill Offerings

Joyful gifts above the baseline. Stirred by the heart for specific needs (Exodus 35:21).

Alms

Directed specifically and in secret toward the poor and needy (Matthew 6:2-4).

All three span both Testaments and function as distinct acts of worship.

The Floor, Not the Ceiling

Generosity is what happens after obedience.

Spontaneous Generosity (Freewill/Alms)

“…they gave according to their means… and beyond their means, of their own accord.” (2 Cor 8:3).

Planned Regularity (The Tithe)

“On the first day of every week, each of you is to put something aside…” (1 Cor 16:2). It is predictable, habitual, and planned.

The Shared Responsibility of the Laity

CANON 10, SECTION 1 — CONCERNING MINISTRY

The effective ministry of the Church is the responsibility of the laity no less than it is the responsibility of Bishops and Clergy.

"Duty #6: To give regular financial support to the Church, with the biblical tithe as the minimum standard of giving."

Returning Versus Giving

Tithing is Returning.

It is the foundational obligation. We are not being “generous” when we tithe; we are simply returning to the Owner what is already His.

Generosity is Giving.

True generosity only begins after the tithe, through freewill offerings and alms from the remaining 90% we have been trusted to steward.