

Firstfruits Stewardship

The Tithe and the Christian, Part 2

5. The Tithe in the Law and Prophets

Leviticus 27:30 (ESV-CE)

³⁰ “Every tithe of the land, whether of the seed of the land or of the fruit of the trees, is the Lord’s; it is holy to the Lord.

Malachi 3:8–10

⁸ Will man rob God? Yet you are robbing me. But you say, ‘How have we robbed you?’ In your tithes and contributions. ⁹ You are cursed with a curse, for you are robbing me, the whole nation of you. ¹⁰ Bring the full tithe into the storehouse, that there may be food in my house. And thereby put me to the test, says the Lord of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need.

The Anglican Catechism, in its discussion of the eighth commandment, asks “What is an appropriate standard of giving for you as a Christian?”

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. (*Genesis 14:17–20; Leviticus 27:30–33; Deuteronomy 14:22–29; Malachi 3:6–12; Matthew 23:23; Luke 21:1–4; 2 Corinthians 9:6–7*)

6. Tithing and the New Covenant

Matthew 23:23

²³ “Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others.

7. Hebrews 7 — Christ and the Tithe

Hebrews 7:5–10

⁵ And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people, that is, from their brothers, though these also are descended from Abraham. ⁶ But this man who does not have his descent from them received tithes from Abraham and blessed him who had the promises. ⁷ It is beyond dispute that the inferior is blessed by the superior. ⁸ In the one case tithes are received by mortal men, but in the other case, by one of whom it is testified that he lives. ⁹ One might even say that Levi himself, who receives tithes, paid tithes through Abraham, ¹⁰ for he was still in the loins of his ancestor when Melchizedek met him.

8. Where Does the Tithe Go?

1 Corinthians 9:13–14

¹³ Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? ¹⁴ In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.

9. Calculating the Tithe

Tithing Approaches: A Comparative Overview

Approach	Definition	Core Logic	Strengths	Challenges / Critiques
Gross (Pre-Tax)	Tithe is calculated on total income before taxes.	God has first claim on income; we give to God before the state.	- Simple and clear - Emphasizes God's priority - Encourages sacrificial giving	- Can feel burdensome at high tax rates - Does not account for involuntary taxation
Net (Post-Tax)	Tithe is calculated on income after taxes are taken out.	Only what you actually receive (your "increase") is truly yours to tithe.	- Reflects actual take-home income - Accounts for lack of control over taxes	- Can reduce giving significantly - Risks minimizing the discipline of proportional giving
Adjusted (ATI Model)	Tithe is calculated on income adjusted for taxes beyond 10%.	Taxes above 10% are treated like a loss or expense; tithe is based on remaining "increase."	- Mediates between gross and net approaches - Recognizes both God's claim and real tax burden - More precise in principle	- More complex to calculate - Depends on assumptions about taxation limits

10. The Tithe is a Floor, not a ceiling

2 Corinthians 8:3

³For they gave according to their means, as I can testify, and beyond their means, of their own accord...”

1 Corinthians 16:2

²On the first day of every week, each of you is to put something aside and store it up, as he may prosper, so that there will be no collecting when I come.

So we can think of our planned regular giving that we set aside for when we come together as worship, as the tithe.

12. Duties of the Laity in the Anglican Church

Canon 10 Of the Laity Section 1 - Concerning Ministry

The people of God are the chief agents of the Mission of the Church to extend the Kingdom of God by so presenting Jesus Christ in the power of the Holy Spirit that people everywhere will come to put their trust in God through Him, know Him as Savior and serve Him as Lord in the fellowship of the Church.

The effective ministry of the Church is the responsibility of the laity no less than it is the responsibility of Bishops and other Clergy. It is incumbent for every lay member of the Church to become an effective minister of the gospel of Jesus Christ, one who is spiritually qualified, gifted, called, and mature in the faith.

Each diocese may establish standards for the ministry of the laity... it shall be the duty of every member of the Church:....6. To give regular financial support to the Church, with the biblical tithe as the minimum standard of giving;