

Tithing – Malachi 3 & Mark 12:13-17

I must confess that this is a sermon I've been waiting to preach for 5 years! It's a subject dear to my heart and also a core practice of my spiritual life. For 24 years I have tithed in my personal finances and I am utterly convinced that it is a foundational spiritual practice every bit as vital as keeping the 10 Commandments and praying the Lord's Prayer – yet sadly neglected or avoided as a topic of discussion in many churches today. What I hope to do today is present the case.

Quick definition – a tithe is the practice of giving away the first 10% or tenth of your income as a gift to God – the word is an old version of the word 'tenth'.

For many of you raised in Protestant Free Churches – Baptist, Methodist, Reformed – what I say today may be nothing new. Many Protestant churches have taught tithing as a matter of course, and if that's you I hope you will indulge me today. But many churches – especially Anglican and Catholic churches – have not taught it for many years, and I want to redress that balance, partly because it's not always been like that.

Look around you – have you ever wondered what paid for this? How does a mediaeval subsistence agricultural community raise the money to build a building like this? Not many people stop to think how the Church *paid* to build these buildings. In most cases, it was through the tithe – the church owned the land and the peasant farmers were required to bring their tithe to the church every year as a form of rent. And this may partly explain why the tithing has fallen out of favour in Established Churches – it was a form of coercion which of course we rightly now shudder at.

But forced tithing misses the point – it was never meant to be like that. It was a biblical command God gave to his people as one of the core practices of their spiritual life, a sign of recognition that everything they had belonged to Him anyway. Yes, the church is usually the main beneficiary, but it's given *willingly and voluntarily* out of love for God.

But let's look at the actual teaching of the bible – does it really teach tithing as a requirement for Christians?

Firstly we may as well start by acknowledging that it was very much part of the OT law – Leviticus 27 places a requirement for all people to tithe whatever their land produced – both grain, fruit and animals. For an agrarian society, produce was income, so it was effectively a tithe on everything they earned, and it was to be given to the Levites, the priests who administered the worshipping life of Israel, had no land and therefore no other income.

Although there are few references to how faithfully Israel kept the commandment – we can probably guess, on the basis of others! – collecting the tithe is recorded as a key part of the renewal of Israel's spiritual life. So during the restoration witnessed under Hezekiah, one of the notable elements recorded in 2 Chron 31 is that people brought their tithes. The fact that Malachi, the latest book in the OT, emphasises the loss of tithing as a symbol of Israel's disobedience after the return from exile suggests that tithing was indeed a foundational element of OT society.

But the key question is **how we interpret it in the light of Jesus and the NT**. This is where people disagree. Jesus has fulfilled the law, and through the lens of grace we now split the OT law into two parts – there's the ceremonial and food laws which have all been fulfilled – so we don't need the sacrifices any more or the ban on eating blood or wearing clothes of 2 fibres, etc. But we do keep the moral law – we all still try to obey the 10 Commandments, to love our neighbour, protect the powerless and lots of other moral commands from the OT.

So the million dollar question is: which is tithing? *Is it part of the moral law which is still very much in force, or the other ceremonial laws which aren't necessary anymore?*

I believe to the core of my being that it is absolutely part of the law that still applies to us, and that we treat it in the same way as we do the 10 Commandments. Here's how:

Tithing precedes Law – Genesis 14 – Melchizedek – Abraham gives him a tenth of everything – fundamental principle like keeping the Sabbath, institution of marriage or other key principles from story of Abraham such as God's blessing Gen 12, covenant Gen 15, sacrifice of son Gen 22 – themes that run through the rest of the bible. It's not a cultural law – indeed other ancient societies practised it as well, including Greek, Arabian and Chinese societies.

Reinforced throughout OT – see Malachi 3, written 1,000 years after Genesis – and note 2 key things – (1) not to tithe is to rob God – READ v8-9. And (2) tithing unlocks God's blessing – READ v10. It's not just a hair shirt thing, there's a benefit promised. If we tithe in faith, God releases material blessing to us.

What I want to emphasise today more than anything is that **tithing really works. God's promise in Malachi 3 is true.** It's the strangest thing – how can you be *more* financially secure giving a significant proportion of your income away? How does that work? But it really does. Tithing is faith in action – it is an act of faith and trust in God, that all we have is his anyway – and in return he honours our faith and provides all we need.

And it is my testimony, it's something I've practised continuously for 24 years, crucially I've found that it works even when it doesn't make a lot of sense from an income point of view – 3 stories:

- nan
- then buying house in London
- then going to college – again and again!

I believe in tithing not just as theology but because of experience – I have seen again and again that God's promise in Malachi 3 is true. If you commit to tithe God will always provide.

One last question – is it an exact thing? Does it have to exactly 10%? Here's where Jesus' teaching is helpful – look at how he approaches the 10 Commandments in TSOTM, Matthew 5 – in each case he gets to the heart of a command. So he say yes, don't kill, but more than that, the real issue is your anger which leads to violence. And yes, don't be unfaithful, but look at your lust.

And to possessions he never refutes tithing, in fact he endorses it in Matthew 23, but goes beyond it and says 'look to give God everything'. In a sense he actually *raises the bar*. In the age of grace tithing is really the minimum. That would be the logical force of everything Jesus teaches about the law. We go *beyond* not killing to dealing with our anger. We go *beyond* not committing adultery to look at our lust. And for tithing – for a Christian saved by Christ, filled with his spirit, living the resurrection life, it wouldn't be less, would it? To the rich man he says give all of your possessions away (disposable income); to the poor widow he commends her saying it's because she gave everything. This is context for teaching in Mark 12 – give to God what is God's – means give God everything.

So is there a hard and fast rule? I think we can say that it doesn't have to be exactly 10% anymore. But I don't think you can read the teaching of Jesus and assume it will be less. God never contradicted the teaching on Malachi anywhere in the NT.

So let get to practicalities – if I am going to tithe, how do I it? Where do I give?

Net or gross? 10% gross – if you're earning and paying tax and can gift aid most of what you give, 10% net is effectively 10% gross.

Where to? Basic principle is that it is to God for his work (that's original tithe in OT and there's no reason to see that as having changed.) We can disagree over whether just local church or all Christian activity. I personally think that covers anything done specifically for God's glory – What it does mean is that any additional giving to secular charities is on top of that.

Best advice is: pray and ask God where he wants you to give it. We do that regularly and we always get a sense of what God wants us to give and to whom. We spread it out among the local church, missionary friends and Christian charities – the church gets the most, but we do support other things as well.

(One final pt) **Applies corporately too** – I think as a church the best way to cure our money worries would be to tithe. I think we will always have those worries until we do – counter intuitive, but for me it is the clear application of the bible and also my experience. It is an act of faith that says more clearly than anything that God is in charge of our finances.

Hard teaching today – might take some time to accept it. But if you're sceptical, I would ask you this question: do you want to enjoy more of God's blessing? I imagine everyone here would say yes! Well here's the answer: READ Malachi 3:10

And may God us grace to believe that, and so experience even greater blessings in our lives. Amen.