



TITHING, GRACE, AND **THE GREAT COMMISSION**

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INTRODUCTION

Over the last 30 years, GCC church members and churches have practiced tithing. Church members tithe to the local church and local churches tithe to regional ministries in Great Commission Churches. This booklet provides a biblical basis for this practice. More specifically, this booklet was written:

1. To build convictions in church members and leaders on what the Scriptures teach on the topic of tithing.
2. To address objections that some have had regarding tithing. In particular, there are a number of teachers who write in books and on websites who have made some arguments against tithing. This booklet addresses those arguments.
3. As churches that are devoted to reach people for Christ, it is vital that we have a clear understanding on how to finance our mission. This booklet gives Biblical reasons for tithing as a simple and effective way to support Christian workers and the ministry of the church.

Here is a summary of this booklet:

Because of the grace of God, we encourage members and churches to be generous with their finances. Although we acknowledge that the New Testament does not specifically and strictly mandate tithing, we nonetheless see tithing as a good practice based on certain biblical principles and examples. Tithing is honoring to God, as well as an effective financial practice for those Christians and churches aspiring to worship God, build the church and fulfill the Great Commission of Jesus Christ.

1. WHAT DOES THE BIBLE TEACH ABOUT GENEROSITY?

Throughout the Old and New Testaments, God's people are encouraged to be generous with their finances. God has blessed us with life, health, food and clothing and, more importantly, with forgiveness and eternal life through His Son Jesus Christ. Because of His marvelous grace, the natural response is to give to God and to others in the same manner He has given to us.

Here are some of the many verses in the Bible on the topic of generosity:

“Believers should enter more into the grace and love of God in giving, for, remember, that God gave His best for us therefore we should give our tenth as our least to Him.”

-George Muller

“Honor the LORD from your wealth and from the first of all your produce; so your barns will be filled with plenty and your vats will overflow with new wine” (Proverbs 3:9-10).

“One who is gracious to a poor man lends to the LORD, and He will repay him for his good deed” (Proverbs 19:17).

“But love your enemies, and do good, and lend, expecting nothing in return; and your reward will be great, and you will be sons of the Most High; for He Himself is kind to ungrateful and evil men” (Luke 6:35).

“And with great power the apostles were giving testimony to the resurrection of the Lord Jesus, and abundant grace was upon them all. For there was not a needy person among them, for all who were owners of land or houses would sell them and bring the proceeds of the sales” (Acts 4:33-34).

“In everything I showed you that by working hard in this manner you must help the weak and remember the words

“If our expenditure on comforts, luxuries, amusements, etc., is up to the standard common among those with the same income as our own, we are probably giving away too little.”

-C.S. Lewis

of the Lord Jesus, that He Himself said, 'It is more blessed to give than to receive'" (Acts 20:35).

"Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver; and God is able to make all grace abound to you, so that always having all sufficiency in everything, you may have an abundance for every good deed" (2 Corinthians 9:7-8).

"The one who is taught the word is to share all good things with the one who teaches him" (Galatians 6:6).

2. WHAT ARE THE DIFFERENT TYPES OF GIVING DESCRIBED IN THE BIBLE?

There is "basic generosity" that we are all to have. We are to give generously of ourselves, meeting the needs of others day by day. A second kind of giving is the "radical generosity" where God leads a person to give in a uniquely sacrificial way. This occurs when the Holy Spirit prompts a person to make a sacrificial gift that makes no sense to the unbelieving world. An example of this is the widow in Luke 21:1-4 who gave all that she had to live on. A person who makes a radical gift like this must truly be led by God to do so. Another type of giving is a "free will offering" where church members give in response to a request by the church to meet a particular need such as a needy family, a missionary or a building campaign. The other

type of giving is tithing, which is the focus of this booklet.

3. WHAT IS TITHING?

Tithing is the practice of individual Christians giving 10% of their income to God regularly, month after month. In most GCC churches (as in most evangelical churches), members are encouraged to give 10% of their income to the local church to support its on-going ministry in evangelism, teaching, pastoring, caring for the poor, and missions.

“Jesus Christ said more about money than about any other single thing because, when it comes to a man’s real nature, money is of first importance. Money is an exact index to a man’s true character.”

-Richard C. Halverson

4. WHAT DOES THE OLD TESTAMENT TEACH ON TITHING?

In the Old Testament, the first example of tithing is that of Abraham who gave 10% of the spoils of war to Melchizedek, the priest of the Most High God (Genesis 14:18-20). The next example is Jacob who promised that he would give 10% of all that God would give him if God would be with him and provide for him on his journey (Genesis 28:20-22). When the Law was given through Moses, God commanded the Israelites to tithe to the Levites who were to tithe to the priests overseeing the tabernacle (Numbers 18).

There are those who maintain that the strict requirement of tithing in the theocracy of Israel does not apply to believers today living under the New Testament. I understand this view and technically, I think that this position is accurate. However, this does not mean that there are not lessons to be learned from the Old Testament examples. We know that *“All Scripture is inspired by God and profitable for teaching, for reproof, for correction, for training in righteousness”* (2 Timothy 3:16). So, what principles do we see from these Old Testament examples that apply to us today? Here are my thoughts:

∴ *“For it is in giving
that we receive.”*

∴ Francis of Assisi

1. Abraham tithed to show his respect for Melchizedek, a minister of God. In the New Testament times, tithing has been a way for church members to show respect for the workers in God's church.
2. Jacob tithed to show his appreciation for God and His provision. In New Testament times, tithing has been a way for church members to show their appreciation for God and His provision.
3. The Israelites tithed in order to provide funding for the spiritual community that God had established, both locally and nationally. In New Testament times, church members have tithed as a way to provide

on-going funding for the church and their national church association.

In general, the Old Testament examples encourage believers to live a life of love for God, His people and His appointed leaders. And tithing has been a practical way for New Testament believers to live out that life of love within the church.

5. WHAT DOES THE NEW TESTAMENT TEACH ON TITHING?

Again, the emphasis in the New Testament is on having a heart of devotion to God, and His church. There is no specific mandate to New Testament believers to tithe. However, principles of tithing are referred to in the New Testament.

God wants us to have a heart of devotion to Him. In this regard, Jesus reproved the Pharisees for tithing while neglecting the weightier provisions of the Law: justice, mercy and faithfulness (Matthew 23:23). Jesus affirmed that they should have tithed because that is what the Law required, but He wanted them to have the right hearts, not just the right practices.

Jesus also made the strong requirement of His disciples that they give not 10%, but everything to Him: *“None of you can be My disciple who does not give up all his own possessions”* (Luke 14:26). As followers of Christ, we are called to give up everything for Him. This again is a matter of the heart. Devoted Christians will give up all their possessions to the Lord should

He lead them to do so. He gave everything to us. Now we give everything to Him. He owns us—and He owns all of our possessions. When a Christian—from the heart—has given all he has to the Lord, then he will seek the Lord’s direction on what to do with his tithe and the remaining 90%.

The Apostle Paul makes an indirect reference to tithing in 1st Corinthians 9:13-14: *“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? So also the Lord directed those who proclaim the gospel to get their living from the gospel.”*

Paul is saying that just as the Old Testament priests were supported for their work (through tithes and offerings), so, too, workers in the gospel are to be supported. Paul does not directly command the Corinthians to practice tithing, but there is a clear principle that church members are to financially support church and gospel workers in the same way as tithing Old Testament believers were to support the temple workers.

“The simple fact is, that we are giving nothing in comparison to the Jew, and that it would be a blessed thing if we should take upon ourselves, as Christ’s yoke, the Jewish law of giving.”

-A.T. Pierson

6. IN GREAT COMMISSION CHURCHES, WHY IS TITHING ENCOURAGED?

There are several reasons:

1. **Biblical Examples:** The examples of the people of God—including Abraham, Jacob and the Israelites—together with the exhortation by Paul in 1 Corinthians 9:13-14 demonstrate that tithing is a reasonable and good practice for a Christian.
2. **Worship:** Individuals who consistently give the first 10% to God are making a regular statement of worship that the Lord owns them and their possessions.
3. **Support for the Local Church:** Tithing is a practical way to support the local church and its ministry and mission.
4. **Supporting the Great Commission:** Tithing is a practical way to help the local church fulfill the Great Commission by supporting missionaries and church planters from the general fund.
5. **Support for Pastors:** “Elders who rule well should receive double honor” (1 Timothy 5:17). Tithing ensures that this will occur.
6. **Simplicity and Regularity:** The simplicity and

regularity of tithing gives an easy and stable way for church members to financially support the church.

7. Discipleship: Giving 10% to the Lord takes faith on the part of the giver. In the United States where Christians are tested by a worldly and materialistic culture, tithing is a way that God builds mature and selfless disciples of Jesus Christ.

7. IF A CHURCH MEMBER DOES NOT GIVE 10% OF HIS OR HER INCOME TO THE CHURCH, IS THAT PERSON LOOKED DOWN UPON? SHOULD A PERSON FEEL GUILTY IF HE OR SHE DOES NOT TITHE?

God forbid! Because of the grace of God in Jesus Christ, He views all believers as glorious in Christ through their faith, regardless of how much they give to the church. We aspire in Great Commission churches that each member experience this wonderful grace in Christ. Tithing is a matter of personal discipleship for the individual, not a basis for fellowship before God or being accepted into the church.

Grace-filled members who tithe to God do so not in order to be accepted, but because they already are accepted in Jesus Christ.

8. ARE CHURCH MEMBERS IN GCC REQUIRED TO TITHE?

Tithing is not required for salvation or to be a member of the church. At the heart of the gospel message is the grace of God.

We love because He first loved us. It is so important that the local church be grace-filled—that no one feels a legalistic burden to give financially. For this reason, GCC encourages pastors to follow the example of Jesus Christ; they are to give to church members—expecting nothing in return. When a pastor teaches on giving and tithing, his attitude is to be a selfless one. He is to teach out of a heart of love and service to church members. A pastor's motive should not be to receive personal benefit, but to bless people in and outside of the church.

“God doesn't need us to give Him our money. He owns everything. Tithing is God's way to grow Christians.”

-Adrian Rogers

However, out of love for the church, pastors are to urge Christians to honor God with their finances. We are to walk in faith before God and to love people. How that works itself out in a person's financial practices will vary. At the same time, the general practice of pastors in our association is to encourage tithing to the local church as an act of worship and honor to the Lord. We are told to *“Honor the Lord from our wealth and from the first of all our produce”* (Proverbs 3:9-10).

When my kids were younger, sometimes after I gave them a command they would say, “Do I have to?” I would reply, “You don't have to. You get to!” Honoring the Lord with our finances is not a burden. It is a joy. What a privilege and joy it is to

honor God by giving Him the first of all of my produce!

So, while tithing is not “required”, pastors do urge members to joyfully tithe to the church as a voluntary practice to honor God, build the church and advance the gospel of Jesus Christ.

9. IS TITHING EXPECTED OF ELDERS AND LEADERS?

Elders and leaders are to set the example in the church. Also, many leaders are actually involved in decision-making that affects the financial budget of the church—a budget that is based on the tithes and offerings of members. For these reasons, most Great Commission churches will expect an elder or leader to tithe (unless there is a good reason to make an exception).

“Even if I give the whole of my worth to Him, He will find a way to give back to me much more than I gave.”

-C. H. Spurgeon

10. TITHING IS A BIG COMMITMENT. ISN'T IT A LOT TO EXPECT OF A PERSON TO GIVE 10% OF HIS INCOME TO THE LOCAL CHURCH?

Our God is a God of devotion and commitment. He was so devoted to us that He sent His Son to die for us: *“For God so loved the world that He gave His only begotten Son, that whoever believes in Him should not perish but have eternal life”* (John 3:16).

In response, we are called to be equally devoted to God. And that commitment to God is shown by our love and devotion to His church: “*We know love by this that He laid down His life for us. And we ought to lay down our lives for the brethren*” (1 John 3:16).

All believers are “John 3:16 Christians”. But God also wants all believers to be “1 John 3:16 Christians”—those who lay down their lives (not merely their money) for God and for His people.

When a Christian joins a church, he is entrusting himself to the Holy Spirit’s leading and, specifically, to that specific congregation under the care of its godly pastors (1 Peter 5:1-5; Hebrews 13:17.) Entrusting one’s life (and family) to God and His church under the spiritual care of the church’s pastors is a bigger step than entrusting 10% of one’s income to the church. Tithing 10% to the local church is just a practical outworking of the more significant commitment, faith, and trust that church members are to have towards their church.

11. SHOULD A PERSON TITHE OFF OF THEIR GROSS OR NET? SHOULD HE OR SHE TITHE OFF OF THEIR HEALTH INSURANCE PREMIUMS OR OTHER PRE-TAX BENEFITS?

There is no legalistic requirement or expectation in GCC churches on these issues. Some tithe off of their gross income as well as their salary benefits (insurance, retirement contri-

butions) because they want God to get the first portion, not the federal government, the insurance company, or their retirement account manager. Others choose to tithe off of their net income (their take-home pay after taxes are withheld and benefits are paid), reasoning that Old Testament believers tithed off of the increase actually received. Each individual must decide before the Lord on these issues.

12. WHAT IF A PERSON IS VERY POOR OR IN DEBT? IS HE OR SHE ENCOURAGED TO TITHE?

16 GCC pastors seek to help and counsel a person who is poor or in debt to grow in Christ, escape debt and overcome adverse financial conditions. The person's welfare and financial health is our focus and is always more important than the money that they give to the church. Therefore, churches are encouraged to provide help through career counseling, training to keep a budget, and instructions on how to live frugally. Some programs that have been used in GCC churches are Financial Peace University by Dave Ramsey and Crown Ministries by Howard Dayton. As part of a person's discipleship training, he or she would be encouraged to give generously and to take steps towards tithing.

A person with a financial need is encouraged to both tithe and to bring that need to the attention of the church elders. Notice that the Lord says, "Bring the whole tithe into the storehouse..."

in Malachi 3:10, not “Send the tithe ahead of you.” This verse suggests that we are to bring ourselves with the tithe to the community of God. As ones in community, we bring our finances, our lives, our needs, our service, our everything. Tithing is not a business transaction. It is an action of worship in the presence of God and His people. So, if a person has a need, he or she is to bring that need to the church so that grace can be given to meet that need.

My experience is that a person in debt or out of work who tithes to the local church and makes the need known to the elders will then receive much, much more from the church and church members in love, service, counsel and material help. In the first century Jerusalem church, the Christians were so generous with the poor that Luke writes that, “... *there was not a needy person among them...*” (Acts 4:34). This is the type of Christianity that we all aspire for in Great Commission churches.

“God doesn’t make us rich so we can indulge ourselves and spoil our children, or so we can insulate ourselves from needing God’s provision. God gives us abundant material blessing so that we can give it away, and give it generously.”

-Randy Alcorn

13. WHAT IF A PERSON WANTS TO GIVE PART OF HIS OR HER TITHE TO SUPPORT A MISSIONARY OR MEET A PARTICULAR FINANCIAL NEED OF SOMEONE IN THE CHURCH?

If a person chooses to do so, that is his or her personal decision. However, in GCC we generally ask people to be committed to their local church, and to reflect that commitment in their giving. Normally this would mean members—in a spirit of trust—giving their whole tithe (10% of their income) to their local church, and then giving counsel to the elders on how the money might be used. This spirit of trust is what marked the New Testament church, where members laid their offerings at the feet of the church leaders who used the money to meet the needs of others (Acts 4:34-37). If a person wants to see a missionary supported or a particular financial need met, that person can either give extra beyond the 10%, or he can appeal to the church that it support that missionary or that need from the general offering.

14. SPECIFICALLY, HOW ARE TITHES USED IN GREAT COMMISSION CHURCHES?

The tithes are used to financially support the ministry of the local church. The first priority is the support of elder-pastors who are ruling well, working hard at preaching and teaching (1 Timothy 5:17). In reference to elders, Paul quotes Jesus who said, “*The worker is worthy of his wages*” (Luke 10:7; 1 Timothy

5:18). Tithing to the church to support elders is not “charity”—it is right and honorable. Like a plumber who fixes a person’s sink, the elder who pastors and teaches the word deserves his pay, according to Jesus.

In most Great Commission churches, the salary of the elders represents around 50% of how the tithe is used. In addition, 10% is given to regional ministries in Great Commission Churches to support church planting, conferences, and strengthening churches regionally, nationally and internationally. The remaining funds are used to pay for various ministries including facilities, benevolence and miscellaneous expenses.

“I was thus led to the determination to set apart not less than one-tenth of whatever moneys I might earn or become possessed of for the Lord’s service.”

-Hudson Taylor

15. WHAT IF A CHURCH MEMBER HAS QUESTIONS ABOUT HOW MONEY IS BEING SPENT IN THE CHURCH?

Church members in GCC are encouraged to approach the elders about their concerns, financial or otherwise. Almost always, good communication will lead to a positive resolution. However, if concerns are not adequately addressed, church members have the option to appeal to Great Commission Churches (info@gccweb.org).

CONCLUSION

2000 years ago, Jesus Christ gave His life for us. After Jesus died and rose again from the dead, God sent the gift of the Holy Spirit to bless His church and to fulfill the Great Commission. In response to His blessing, believers have generously given their resources to promote the glory of God throughout the world. As in many other church movements, Great Commission church members have consistently practiced tithing. The fruit of this practice is evident:

*“I judge all things
only by the price
they shall gain
in eternity.”*

-John Wesley

- God has been honored and worshiped as church members have made their tithe contributions from the heart.
- The needs of the poor have been met, locally, nationally and internationally.
- Churches have grown numerically and spiritually throughout the U.S.
- Pastors have been released to pray, preach the Word and pastor the church as bondservants of Jesus Christ.
- Marriages have been strengthened in Great Commission churches.

- Young people are growing in their commitment to Christ through church and GCC ministries such as Faithwalkers.
- Churches are being planted on college campuses, in American communities and overseas.

The faith-filled and faithful tithes of Christians and churches in GCC have borne great fruit indeed—to the glory of Jesus Christ.

May God work mightily through your life and the lives of others in Great Commission churches who tithe to the Lord and His church, so that the gospel of Jesus Christ may spread throughout the whole world.

