The Next Generation, Part 6: OT Tithing and NT Giving (Gen 28:18-22)
Preached by Pastor Phil Layton at GCBC on November 3, 2013

The end of Genesis 28, the next text in our study today, is the first place in the Bible where we read of one pledging to give God a percent or portion of what God will bless him in the future. It introduces an often misunderstood subject today, OT tithing and NT giving. Genesis 28 is also the first passage where the phrase "the house of God" is used, which we talked about in last week's study as a place of worship, and which the NT refers to as the church.

An article from last week’s SA News in Focus ties into our study for today: Headline: Report - Church Giving Reaches Depression-Era Record Lows by Katherine Burgess (published in Religion Today at the end of October): "... Protestant church member giving reached new lows in 2011 ... The percentage of a church member’s income given to the church dropped to 2.3 percent in 2011 (the latest year for which numbers are available), down from 2.4 percent in 2010, according to the...study. [Church] Giving has declined for four consecutive years, according to the report. The only other period of prolonged decline in giving per member was from 1928 through 1934, almost entirely during the Great Depression ... denominations included in the report encompassed more than 100,000 congregations ...

The study didn't include people who weren't members of a church but who just attend and it didn't include other charitable giving or the Catholics, but it was focused on those who've committed themselves to a Protestant church (evangelical or mainline) as a member. The article tracks past data when on average, members gave 3.1% to their church, down in more recent years to 2.4%, and in the last year 2.3% on average. It also noted that membership and attendance is declining and some in the article spoke of how giving of oneself to a local church at all is also becoming less as people's lives grow more consumerized and individualized and privatized, staying home from church to be on media instead or many other pursuits that consume them. It is also often true as standards of living go up, standards of giving go down.

The article brings out that giving in general, not just financially, is declining like no other time outside of the Great Depression in American Christianity, though the living of Americans now is more than a little higher than in the Great Depression. As I read the article I read between the lines. Some were saying this is a symptom of a bigger problem - it's not about money as much as it is about a mindset. It's not about poverty; it's about the priority of those who claim to follow Christ. It’s not that professing Christians are no longer giving of their time, talent, and treasure - they're investing those elsewhere.

Pastor Dale taught a class at this church 6 or 7 years ago on biblical giving and stewardship. He taught it over 10 weeks and talked about Gen 28 and other mentions of tithing and then NT teachings on giving and stewardship. I'm not going to take 10 weeks on this, but I do want to reaffirm what this church has long taught and believed as we come to this subject in Gen 28. Our generation has much to learn from those before us, and that’s the title for today's sermon: The Next Generation, Pt 5 - OT Tithing and NT Giving

I would recommend his message on our website "Will You Live By Fear or Faith as the Economy Fails?" He talked about how he was actually born in 1929 on "Black Thursday," the
very day banks were closing in 1929 and the stock market was crashing. I would encourage you
listen to more of what he shared as it's good for us to have historical perspective in Christ's
church.\[ii\]

SLIDE – let’s not be like Charlie Brown’s sister’s report on church history: "Church History ...[how should I start my paper?] … When writing about church history, we have to go back to the very
beginning ... Our Pastor was born in 1930."

This morning we're going to go farther back than the birthday of a founding pastor, farther back
than 5 foundational truths of the Protestant Reformation we remembered last week, farther than
even the founding of the NT church. The very beginning is Genesis and the roots of the history
of the church are way back in the OT. It's hard for us to think that far back, but it's helpful to
study through Bible history how God, a giving God, wants us to reflect Him

Sometimes when we come to the first time a subject is introduced in God's Word; it's good to
spend some time there and not just speed through, but to see how Scripture develops that theme,
and how it's relevant to our times. Today won't be a sermon just on the last 4 verses of Gen 28,
but more of a study on giving starting here. Let's read Gen 28:18-22 and spend time here on a
subject we don't spend enough time on, before we move on to Gen 29.

**Gen. 28:18** So Jacob rose early in the morning, and took the stone that he had put under his
head and set it up as a pillar and poured oil on its top. He called the name of that place Bethel;
however, previously the name of the city had been Luz. Then Jacob made a vow, saying, “If God
will be with me and will keep me on this journey that I take, and will give me food to eat and
garments to wear, and I return to my father’s house in safety, then the LORD will be my God.
This stone, which I have set up as a pillar, will be God’s house, and of all that You give me I will
surely give a tenth to You.”

The word “tenth” or 10% is the same word translated “tithe” in other verses. Some argue from
Genesis that since this is before the Law of Moses, tithing is still expected for believers after the
law of Moses is fulfilled by Christ.

But sacrifices were also practiced before the Law of Moses and aren’t for believers after Christ
came, so we need to go deeper (is there a connection?)

Tithing appeared first once before in Gen 14 where Abram gave a tithe or tenth voluntarily of his
war spoils to Melchizedek. God didn’t command him to, and God didn’t command Jacob to here,
but Gen 28:22 is the first time a man pledges to give God a tenth or tithe or 10% of all he'll
receive.

The prophet Amos may be referring to this event in Amos 4:4 “Come to Bethel ... bring your
sacrifices every morning, your tithes every three days.”

The pillar stone Jacob sets up here is probably the marker or first part of the altar he would later
build in chapter 35 to offer sacrifices in Bethel and his tithes would be the first-fruits of first
tenth of flocks and herds God gave. In Gen 4:4 Abel brought the first fruits of his flocks and it
pleased God. In this context, it’s hard to tell how spiritual Jacob is in what he says in v. 20-22,
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It’s unclear if he’s bargaining with God, and even less clear that what Jacob says or does is to be our example. It is a clear example of God’s grace in v. 12-15 to a man who’s still more sinner than saint. God doesn’t need a small fraction of what God already owns from Jacob, and God’s not impressed with Jacob’s “if you do this, this, and this, you’ll be my God and I’ll tithe.”

But when God is gracious, even an immature new convert wants to give to God. And to adapt a phrase from Francis Schaffer ‘how shall we then give?’ Should we give less than Jacob or the same or more or pledge to give 50% like Zaccheus or 100% like the widow who gave all she had to the temple?

Many would say Christians are bound by OT laws for tithing. Others might arrive at or start at 10% but they emphasize grace, not law. It’s important we understand it rightly and teach the whole counsel of God (Acts 20:27) so we’re going to trace this concept of tithing through the OT into the NT. This will be more of a Bible study than a Bible sermon and it’s the kind of study you can do as well with a concordance. Look up the word “tithe” or “tenth” in Strong’s concordance and you’ll find 5 passages on tithing in OT Law.

SLIDE - to help our understanding I have a True/False Quiz for you today:

1. A tithe in OT Law was 10% of one’s money or income
2. OT Law required Israelites to tithe 10% annually
3. The NT letters also mention tithing for Christians

The answer for all 3 is false. Anyone get all 3 right? Many churches preach tithing for Christians based on #3 and almost all Christians assume #1 and 2 but very few take the time to examine their assumptions and traditions with the text. Let’s do that today, starting with the first mention of tithes in the Law in Leviticus 27. Turn to Leviticus 27. As we teach through books of the Bible we deal with the subjects that God puts before us, and our agenda isn’t how to get more money, it’s how we can know more of what God said, even if it means we won’t have as much money as the Mormons get by their legalistic tithing. I don’t know what anybody gives here and don’t want to, but I do want us to know what God has given us in His Word about tithing.

Lev 27:32 talks about the tithe or tenth of each animal an Israelite owned: 32 ‘For every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the LORD. [i.e., counting them as they entered the sheepfold, tapping the rod as they did] 33 ‘He is not to be concerned whether it is good or bad [i.e., the 10th animal that came through that he sets apart]

As you read the context, the set apart or holy tenth was given to the priests. It wasn’t a tithe of money, it was of animals in v. 32 and agriculture in v. 30: 30 ‘Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD’s; it is holy to the LORD. [i.e., set apart, given to the priest, if you wanted to redeem/buy back, v. 31 says it costs another fifth or 20%]

There is money mentioned in this chapter, but the tithe was not of monies or shekels you might receive, it was a tenth of your agriculture and animals. So if we were under the Law of Moses and you have 10 sheep in a pasture, the 10th one that you count as they come in a gate would be given to the priest. With your garden or fruit trees the OT ideal is first-fruits, first or best 10%. If you had 10 good tomatoes you’d bring 1 to the house of God that week to give it to a Levite priest (not to throw at a lousy preacher for a bad sermon!)
Now turn to Numbers 18 where God establishes the Levite priesthood. This is the next time the word 'tithe' appears to explain it was to feed the Levites. God speaks of first fruits of crops and tithes given to Aaron and the priests. Num 18:12 “All the best of the fresh oil and all the best of the fresh wine and of the grain, the first fruits of those which they give to the LORD, I give them to you. 13 “The first ripe fruits of all that is in their land, which they bring to the LORD, shall be yours; every one of your household who is clean may eat it ... 21 “To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform ... 24 “For the tithe of the sons of Israel, which they offer as an offering to the LORD, I have given to the Levites ... [and in v. 31 God tells the Levites of these tithes, v. 32] ‘You may eat it anywhere, you and your households, for it is your compensation in return for your service in the tent of meeting.

Verse 26 says the Levite priests were to give a 10th of that tithe as offering to the Lord on the altar, the best of the best, and the literal "cream of the crop." Then the rest of the tithed meat and produce given would feed the Levites. Tithes weren't money but OT Law says a lot about money given or received in other contexts (other types of contributions with shekels, silver, gold, etc.):

1. A tithe in OT Law was NOT 10% of one’s money or income. It was every 10th animal he owned and the first and best 10% of his agriculture. It was not after he made money from what he sold each month that he gave a portion of the proceeds to the priests, no, this tithe was food for the Levites.
2. OT Law did NOT require Israelites to tithe 10% annually. The truth is the Law required more than one tithe and more than 10%. Turn to Deuteronomy 12. Exodus, Leviticus, and Numbers governed Israel in the wilderness, but Deuteronomy in particular is preparing Israel to enter God's Promised Land and occupy Jerusalem where God's name would later dwell.

Dt 12:10 When you cross the Jordan and live in the land which the LORD your God is giving you to inherit, and He gives you rest from all your enemies around you so that you live in security, then it shall come about that the place in which the LORD your God will choose for His name to dwell [i.e., Jerusalem], there you shall bring all that I command you: your burnt offerings and your sacrifices, your tithes ... [i.e., a tithe for Jerusalem] ... 17 You are not allowed to eat within your gates the tithe of your grain or new wine or oil, or the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always.

Deuteronomy 14:22 explains this is another tithe or another 10% annually: “You shall surely tithe all the produce from what you sow, which comes out of the field every year. 23 “You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always.

So wherever Israelites lived in the promised land there was a tithe or 10% to the local priests of their meat and produce, some call that the "Levite tithe." Deuteronomy adds another 10% of all produce along with firstborn animals to be given in Jerusalem at the place where God's name
would dwell, what others have called "the Jerusalem tithe." There was a local tithe for ministry in each community and there was a national tithe to support annual festivals and God's worship at Passover, Tabernacles, and Pentecost - another 10%.

Look at v. 28, where there's a third tithe each third year: "At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. 29 The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do.

This isn't the every year priestly or national tithe, it's a 3rd year benevolence tithe, another 10% of produce that was deposited in a local town to provide food for those among them who would otherwise go hungry. It's a way God provided food for His needy people through His blessed people, administered by the local government through some sort of a food bank. For two years Israelites gave a 10% Levite tithe while setting aside another 10% Jerusalem tithe for their festival journeys totaling 20% of tithes. On the 3rd year Israelites gave a total of 30% of their produce, another 10% to feed the needy among God's people, a religious tithe to care for orphans and widows (James 1:29 says pure religion includes caring "for orphans and widows").

The last mention of tithes in the Law, the 3rd year tithe in Deuteronomy 26:12 “When you have finished paying [literally "tithing"] all the tithe of your increase in the third year, the year of tithing, then you shall give it to the Levite, to the stranger, to the orphan and to the widow, that they may eat in your towns and be satisfied. 13 "You shall say before the LORD your God, ‘I have removed the sacred portion from my house, and also have given it to the Levite and the alien, the orphan and the widow, according to all Your commandments which You have commanded me ... [look at v. 15, their pray in faith] ‘Look down from Your holy habitation, from heaven, and bless Your people Israel, and the ground which You have given us ..."

On that third year, faithful Israelites who in faith had to live on 70% of their produce because they had obeyed the law to tithe 30%, they looked to God to bless them as they obeyed and gave of their blessings (see Mal. 3:8-10).

In 1 Samuel 8 God through Samuel tells Israel of more tithes for their kings: 10 So Samuel spoke all the words of the LORD to the people who had asked of him a king. 11 He said, “This will be the procedure of the king who will reign ... 15 He will [among other things] take a tenth of your seed and of your vineyards and give to his officers ... 17 He will take a tenth of your flocks ... There tithes were more like taxes to support the king's government. We've now seen all the verses on tithing in God's Law. A scholar writes OT tithing 'should not be confused with voluntary giving (or "tithing") to the Lord. Those tithes [in the Old Testament] amounted to mandatory taxation that was used to fund Israel's divinely instituted human government.

However, that essential tax base of [30% or more at times?] was not the total required giving for people under the Mosaic Law. [Another percent or portion of fields was to be left around the edges for the poor, Lev 19:9-10, a work-fare program like we see in the book of Ruth with her
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Gathering after harvesters, another percent/portion of crop landowners gave...which constituted a profit-sharing plan to meet some of the needs of the poor.

In addition to the profit-sharing tax was the requirement for Sabbath rest of the farm land every seventh year (Exod. 23:10-11). Every seventh year the people had to forfeit an entire year's normal earnings so the soil could rejuvenate itself. Then there was the annual third of a temple tax. It was used to furnish and maintain the temple... [Tithing] was far more than the simple 10 percent believers mistakenly cite...iii

1. A tithe in OT Law was 10% of one’s money-FALSE (agriculture/fruit)
2. OT Law required Israelites to tithe 10% annually-FALSE (up to 30+%)
3. The NT letters also mention tithing for Christians - ALSO FALSE

Jesus does mention the tithing of Pharisees under Mosaic law two times: Luke 11:42 "But woe to you Pharisees! For you pay tithe of mint and rue and every kind of garden herb and yet disregard justice and the love of God [handout says "law," but you should correct that typo to say "love of God"]"

Tithing was from the garden or a field in the NT, giving money is a different Greek word (21:1-2). Tithing spices wasn't bad but it was bad to neglect love. In Luke 18:12 Jesus rebukes legalistic tithing of a Pharisee. It wasn't bad to give 10% but all giving should be based on God's love, not legalism. If you look up in a concordance the word 'tithe' in the NT letters, you'll find it's used of Abraham in Hebrews 7, but it's never spoken of for Christians. The word isn't even in any of the NT letters by Peter, Paul, Jude, James or John.

The NT never commands Christians must continue OT tithing laws, but if it did, how would we give that first tithe to Levites? Do we just look for a Jew with the last name of Cohen and bring him 10% of our fruit and vegetables from our garden? Remember tithing was the bringing of meat and produce, so if we ask if we should tithe to the church since there's no priesthood now, the question is where at church are we to put our agriculture and animals?

For the next 10%, are we to mail it to Jerusalem before the time of Passover feast each year? Every third year are we to give a third 10% tithe like they did in Bible times? How? To who? Is our family to count a tenth of walnuts we gather and a family to bring 1 of their 10 chickens? One writer said biblical tithing was a tenth of your garden, trees, or field, so he says ‘... it wouldn't be hard for someone like me to tithe. I'd bring along an orange and a couple of grapefruit to church once a year and I'd be home free. But shall I give less because I am under grace than I would have been obligated to give under law? By no means! ... My giving should not be driven by a sense of guilt but an overpowering and awed sense of gratitude for the gospel."iv

But we don't have to wait for the NT gospel to see this type of giving; it's in the Law as well. Tithing in the Bible was not the giving of money, but there was giving of money in the OT Law (shekels, pieces of gold or silver, etc.), and it wasn't called tithing and wasn't mandatory, it was a voluntary giving. The 20-30% Jews gave in tithes of their crops to support their government and its workers was more like taxes, but there were words for giving money.
CONTRIBUTION (before other tithing laws given)

Exodus 25:1 Then the LORD spoke to Moses, saying, 2 “Tell the sons of Israel to raise a contribution for Me; from every man whose heart moves him you shall raise My contribution. [NKJV “From everyone who gives it willingly with his heart”] 3 “This is the contribution which you are to raise from them: gold, silver and bronze ... [and it mentions other precious and valuable things for contributions and giving for the sanctuary, as v. 8 says]

Exodus 35:5 ‘Take from among you a contribution to the LORD; whoever is of a willing heart [or ESV “generous heart”], let him bring it as the LORD’s contribution: gold, silver, and bronze ...[and beyond giving of their pieces of precious metal or treasure he calls them to give in their time and talents] 10 ‘Let every skillful man among you come, and make all that the LORD has commanded [then it lists all the trades and types of workers, tents, curtains, wood workers, woven materials, hanging decorations, candle-makers, etc.]

Before and independent of the laws for tithes or taxes God called His people to give of time, talent, and treasure to the sanctuary as their "contribution." 35:21: "Everyone whose heart stirred him and everyone whose spirit moved him came and brought the LORD’s contribution for the work ... 24 Everyone who could make a contribution of silver and bronze brought the LORD’s contribution ... 25 All the skilled women spun with their hands, and brought what they had spun ... 26 All the women whose heart stirred with a skill ... 34 “He also has put in his heart to teach, both he and Oholiab ..."

So they contributed their time and talent (gifts) and treasure from their heart and it was so much that in chapter 36 Moses had to tell them to stop giving.

FREEWILL OFFERINGS

1st regulated in Leviticus 7:16 (called a "voluntary offering" in the NKJV), but it wasn't mandatory or a set percent, "freewill" emphasized willingness and freedom in giving, above and beyond giving in addition to OT tithing clearly separates and differentiates tithing and these terms in Deuteronomy 12:6 "you shall bring your...tithes and the contribution that you present, your vow offerings [i.e., pledged], your freewill offerings..." 12:17 "...the tithe ... or your freewill offerings or the contribution ...

The book of Ezra says "the silver and gold are a freewill offering to the Lord" and it mentions "gifts in addition to the freewill offerings," and it says "the heads of families, when they came to the house of the LORD ... made freewill offerings for the house of God" (Ezra 8:28, 1:6, 2:68 ESV, or other translations say they "offered willingly/freely for the house of God"). This is a principle we do see in the NT, coming to the house of God to give freely.

These are terms used in the NT and these are the types of ways the NT talks about our duty as Christians. Philemon 14 'that your goodness would not be, in effect, by compulsion but of your own free will' (NAS; "voluntary" NKJV or "not forced" in NIV). Matt 10:8 “Freely you have received, freely give.”

There is a house of God today, the church, 1 Timothy chapter 3 says, and it is still our duty to support it (3:15). 1 Timothy 4 says we're still to give of our time to the house of God when God's
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Word is taught (4:13, at GCBC, we do that Sunday evenings as well mornings just like in Bible times they devoted a day to God). We're still to give of our talents/gifts, the next verse says (4:14). Chapter 5 says we're still to give of our treasure to the church. We support ministers and ministries of benevolence (5:3-18), even as there was benevolence for widows and the support of ministers back in OT times.

1 Timothy chapter 6 says those in the church with earthly riches or treasure "are to do good, to be rich in good works, to be generous and ready to share, thus storing up treasure for themselves as a good foundation for the future, so that they may take hold of that which is truly life." (6:18-19 ESV)

Here's a challenge to you, some application questions to ask yourselves about:

**Time**
- Can you give the Lord a day for worship? (Rev. 1:10, Ps 92:1-2, 13)
- Can you not just an hour for worship Sunday morning, Sunday night, too?
- Can you give God 1% of your 144 hours in a week to come back?
- "Lord's Day" is what the early church called it, not the Lord's hour.
- Psalm 92 (NIV) says "For the Sabbath day. It is good to praise the LORD ... to proclaim your love in the morning and your faithfulness at night ... [it says God's people grow who are] planted in the house of the LORD, they will flourish in the courts of our God." (1-2, 13).
- We're not bound by OT Law, but there's grace for those who praise God in the morning and at night, it's good to praise the Lord more as His people, and there's growth for those who plant themselves in the house of the Lord, who give of their time not out of duty but delight.

**Talent**
- Are you giving of your gifts to serve the church? (Eph 4:12-16).
- I won't spend as much time on this one because we'll be unpacking this more in Eph 4 at our men's breakfast this month but let me say if you're not using gifts and abilities God has given you to serve the body of Christ, you're disobeying Christ and need to repent and obey.
- Romans 12 starts with "offer your bodies ..." how? Read v. 6-13.
- Some of you need to join the church to free up ways you can serve.

**Treasure**
- Do you give regularly proportionately to the church? (1 Cor 16)
- I Corinthians 16:2 'as he may prosper'; 'in keeping with his income' (NIV)
- Some may use 10% as a place to start in giving as training wheels, some on top of regular giving benevolence/adoption fund/missions
- There are OT principles of what God cares about but also freedom as He moves our heart beyond the local church in the Lord's work
- At the bottom of your note sheet the NT principles of giving are:
  - Motivated by gospel grace not guilt, not done legalistically 2 Cor 9:7 'one must give as he has decided in his heart' ESV
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- Sacrifically (9:6 uses word 'bountifully', see also 8:2-3)- voluntarily (9:7a, from the heart, 'not under compulsion')- cheerfully ('not grudgingly...for God loves a cheerful giver'; v. 5 NKJV 'of generosity and not as a grudging obligation')- Trustingly (9:8-10, in God's provision: 'God is able to make all grace abound to you, so that always having all sufficiency in everything, you may have an abundance...')
- Benevolently (v12-15, for the glory of God and His gospel)

9:11 You will be enriched in every way to be generous in every way, which through us will produce thanksgiving to God. 12 For the ministry of this service is not only supplying the needs of the saints but is also overflowing in many thanksgivings to God. 13 By their approval of this service, they will glorify God because of your submission that comes from your confession of the gospel of Christ, and the generosity of your contribution for them and for all others, 14 while they long for you and pray for you, because of the surpassing grace of God upon you. 15 Thanks be to God...

Thank God for His truth and may Christ be glorified as we live in light of the gospel of our giving God who gave His Son who gave His life for us who were spiritually bankrupt. The gospel calls us to be willing to give up everything to follow Christ and find our treasure in heaven. If you've never trusted in Christ as your Lord and Savior, trust Christ today, treasure Christ.

For us who have, let's give of our time, talent, and treasure, knowing Christ taught us "where your treasure is, there your heart will be also" (Matt 6:21)

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ii http://www.sermonaudio.com/sermoninfo.asp?SID=86111656510