

# The Examiners

...Examining the Scriptures daily to see whether these things were so...Acts 17:11

## GRACE GIVING

Rev. Josef R. Cherreguine

TITHING was the practice of giving a tenth of one's property or produce to support religious institutions or the priesthood. It is an ancient practice, widespread in antiquity and found in Judaism as well as in surrounding cultures of the ancient Near East.

## HISTORY OF TITHING

Commandments to tithe in the OT emphasize the quantity (one-tenth) of the gift. In this is the belief that God is entitled to share directly in the grain, wine, and oil that humans are permitted to produce. At different times in Israel's history, varying regulations governed the tithe. Before the time of the Deuteronomy, tithes were used to celebrate a cultic festival at the local holy place, as when Amos mentions the tithes brought to Bethel (4:4), probably because of the vow made by Jacob (Gen. 28:22).

The firstborn of flocks and a tithe of the fruits of the field provided for the festive meal. The priest of the holy place, strangers, widows, and orphans shared in the meal with those who brought the provisions. The remainders from the meal were given to the priests and their assistants as well as to the needy (Deut. 14:22 and following).

In the book of Deuteronomy, the firstborn of the flocks and the tithes are to be brought to the central holy place in Jerusalem ("the place which He will choose, to make His name dwell there," 14:23). Families and the Levites of the towns were to travel to Jerusalem for the festive meal. If the journey

was too long and carrying the tithe too difficult, one could sell the tithe and buy what was needed in Jerusalem (14:24.). Yet this system did not adequately provide for the needs of the poor, so the code stipulated that every third year the tithe should be kept in the local town (14:28-29; 26:12-15).

It would be distributed to Levites, sojourners, the fatherless, and widows who could not produce food for them. The trip and tithe in Jerusalem changed the nature of the tithe from a harvest sacrifice to more of a cultic tax. The concentration of worship in Jerusalem also meant that temple priests required a somewhat regular income.

During the exilic period the tithe became a type of tax paid to the priests. In postexilic texts, the cultic meal is no longer mentioned. At this time tithes were stored in warehouses (Nehemiah 10:38; Malachi 3:10). Then too, tithes no longer were required to be brought to Jerusalem, but rather were collected by local Levites (Nehemiah 10:37-38). This in effect made the tithe a tax.

References to the tithe are few in the New Testament. Jesus refuted the Pharisees for paying the tithe exactly while neglecting the more important parts of the law: justice, mercy, and faith (Matthew 23:23; Luke 11:42). The Pharisee is shown praying in the temple, "I give tithes of all that I get" (Luke 18:12). There are three references to Genesis 14:17-20 in Hebrews 7:6, 8-9.

## CHURCH AGE TITHING

The early church DID NOT prescribe a tithe for its members. Yet this differed from OT regulations in that the tithe was seen as compulsory, and was given apart from one's free will.

In the early history of the church the obligation to tithe was no longer practice except in some pseudo Christian churches. Instead grace giving was practiced and free will offering along with Paul's teaching that Christ brings freedom from legal prescriptions (Galatians 5:1).<sup>I</sup> However, by the fifth and sixth centuries, the practice of tithing was well established in old areas of Christianity in the West. In the eighth century, Carolingian rulers made the ecclesiastical tithe part of secular law.<sup>II</sup>

By the twelfth century, monks who previously had been forbidden to receive tithes and required to pay them obtained a measure of freedom in being able to receive tithes while being freed from the obligation of payment. Controversies over tithes often arose when people sought to evade payment while others sought to appropriate tithe revenues for themselves.<sup>III</sup>

Medieval tithes were divided into pre-dial, due from the fruits of the earth; personal, due from labor; and mixed, due from the produce of livestock. These were further divided into great, derived from corn, hay, and wood to go to the rector or incumbent priest of the parish; and small, from all other pre-dial tithes, plus mixed and personal tithes to go to the vicar. This is the origin of the tithing system we have in Christian's churches.<sup>IV</sup>

In England, particularly by the sixteenth and seventeenth centuries, the issue of tithes was a source of intense conflict since a state church depended on tithes for its livelihood. Social, political, and economic implications were considerable in Archbishop Laud's attempts to increase tithe payments prior to 1640.

English Puritans and others wanted the abolition of tithes in favor of voluntary contributions to support clergy. But the question of the tithe aroused some of the fiercest passions and bitterness of all issues associated with the English Civil War. After the war, the legislative tithe survived in England until the twentieth century.

The biblical teaching on offerings and sacrifices lie at the heart of the redemptive history. Any theological attempt to penetrate into the mysteries of reconciliation, ecclesiology, and eschatology presupposes a proper understanding of what God requires from his people before and after Christ.

To begin with, a distinction must be made between offering and sacrifice. The word "offering" denotes several categories of gifts to the Lord:

A required offering to be burnt wholly or partially on the altar;

A voluntary offering to be burnt partially on the altar and to be consumed by the priests and the Israelites as a communal meal;

The tithe of the produce of the land and the offspring of the flocks- the word "sacrifice" denotes the particular way of presenting certain offerings.

The word zebah ("sacrifice") is related to the word mizbeah ("altar"), and both nouns are connected with the Hebrew verb meaning "to slaughter." Only three categories of offerings are to be considered sacrifices: the sin offering, the guilt offering, and the burnt offering. Thus, it can be said that all sacrifices are offerings, but not all offerings are sacrifices.

Since the word "offering" also covers sacrifices, reference will be made to the several offerings.

The word for offering derives from the Hebrew verb meaning "to bring near" (Leviticus 7:16), as an expression of the physical act of bringing an object as an offering to the Lord. Offerings are also to be distinguished from the tithe.

The tithe was one of the tributary offerings imposed on Israel. There were strict regulations pertaining to the tithe (maaser, Leviticus 27:30-33; Numbers 18:21-32; Deuteronomy 14:22-29; 26:2-15). All crops and the increase in cattle were subject to the tithe. The tithe of grain and fruit could first be exchanged for silver, but the Israelite was required to add 20 percent of the market value before taking the silver to the temple. He was not permitted to redeem the tithe of the herd or flock.

In Jerusalem the people were permitted to exchange the silver for grain, wine, oil, and whatever would promote the joy of the people in the presence of their God (Deuteronomy 14:23-27).

The Levites and the poor also enjoyed a portion of the tithe. However, every third year the tithe was reserved for the Levites and those in financial need (Deuteronomy 14:28-29). The tithe also functioned as a kind of a tax to support the temple and its personnel. The temple personnel, for their own use, retained the tithe.

Animals were marked to indicate temple ownership, and grain, vegetables, and fruits were stored or sold. An administration was in charge of the storehouse for the continued welfare of the personnel (Nehemiah 13:13; Malachi 3:10; Nehemiah 10:38-39; 12:44; 13:5; 2 Chronicles 31:4-14).

### **DISORIENTATION TO GRACE**

GRACE is all that God is free to do for man on the basis of the work of Christ on the Cross. Grace depends on the essence of God-it is what God can do for man and still be consistent with His own perfect character. The divine policy of grace is the prevalence for the Christian way of life (divine protocol for the believers). It is the Christian way of living and giving.

God supplies everything we need in this life, both the material and spiritual things – this is called the logistical grace of God. The logistical grace reflects the divine plan of grace. Grace is the antithesis of legalism and the arch nemesis of human good works. The greatest thing that God can do for a saved person is to make him exactly like His Son Jesus Christ's humanity, which was accomplished in three stages of sanctification.

Falling from grace means rejecting the divine plan of grace and accepting legalism, ritualism and rejecting genuine spirituality. Through His plan of grace, God is able to

bless the mature believer in the midst of crisis, pressure, adversity and problems [2 Corinthians 12:7-14].

God is perfect and His plan is perfect. Grace, who excludes every forms of human, merits, human good, human power, human energy and wisdom protect the perfection of divine plan. Human works cannot accomplish the plan of God –human good when assumes to be man's approach to God, expresses arrogance toward God.

The loser saint assumes his sins are greater than the plan of God. The believer who is suffering from self-induced miseries assumes his pains are greater than the grace provision. The pseudo-spiritual saint assumes his human sacrifices are greater than God's plan of grace.

The believer whose mind and soul is dominated by his emotions and false doctrine (doctrine of demons) assumes his feelings and "spiritual experience are more important than the mind of Christ [Bible doctrine].

Every Church Age believer is in full time Christian ministry or service. Every believer is a royal priest who represents himself before God and whose responsibility is to grow to spiritual maturity [1 Peter 2:5-9, 2 Corinthians 5:20, Ephesians 3:17-21, 4:11-16]. The genuine believer lives under the law of Christ as the precedent, that abolished and nullified the Mosaic Law [Romans 6:14, 8:2-4].

### **TITHING IS NOT GIVING TO GOD**

**Tithing was bona-fide only in the Old Testament Israel**, while grace giving function in every dispensation. There is no command for the Church Age believers to pay their tithes.

**Tithing was for every Israelite, both believers and unbelievers-** while grace giving is exclusive for believers. The Lord Jesus Christ did not mention or command the Church Age believers

to pay their tithes. No epistle ever mentioned tithing as code of conduct for believers in the New Testament.

**Tithing was obligatory taxes.** There were three types of tithes in the Old Testament. First- the tax for the maintenance of the Levites (Numbers 18:21) Second –the tax for national feast and sacrifices (Deuteronomy 14:28-29) Third –the tax every 3<sup>rd</sup> year for the poor of the land (Deuteronomy 14:28-29).

Grace giving is a private and free will act of the believer but tithing obedience to the law of Israel.

Grace giving is a commemoration of grace. God the Father gave His Son as the ultimate grace gift to entire humanity.

The believer must give in recognition of God's grace, on the basis of his own mental attitude toward God and His Bible doctrine from the virtue love of the soul.

There is a definite sequence in giving: First is the attitude of the soul- the mentality of the heart then, comes the act of free will giving. Grace giving is both an extension and manifestation of Bible doctrine in the soul.

Giving of self-expresses capacity for genuine love and happiness based on truth and veracity of the Scripture. Giving in grace therefore, does not make an issue of the actual gift of the giver.

There is no place in the Church for giving with string attaché –in order to gain more personal benefits. Giving must originate from the free will apart from any coercion, pressure or emotional manipulation or legalistic human schemes.

Giving must be on the basis of virtue love and spiritual integrity not on human emotional response and guilt feelings. Giving depends on the grace orientation based on the individual and personal understanding of divine protocol and operational system. It is a mental attitude of

grace and inner happiness rather than an amount donated.

Rebound and the resulting filling of the Holy Spirit is a prerequisite for grace giving with proper motivation. Grace giving is divine good motivated by Bible doctrine in the soul apart from selfish and personal motivation –not by lust, emotional hang-ups, and guilt feeling. It is giving coming not from coercion, approbation, peer pressures, desire for recognition or approbation, self-glory or human exaltation.

God did not promise greater material blessing to believers but He supplies adequately for us to survive the cosmic system. It is human viewpoint and religious teaching that oblige or force the believers to pay their tithes. It is the divine viewpoint that motivates the believers to give in grace.

## **PRINCIPLES OF GRACE GIVING**

Grace giving is giving from spiritual mental attitude (2 Corinthians 8:1-2), which is giving from the heart (καρδια –the right lobe of the soul),

Grace giving is giving from the free will volition not from compulsion or coercion (8:2).

Grace giving is giving as a privilege to give in grace, (8:4) and not force by human emotion or persuasion,

Grace giving is giving as result of soul spiritual activity (8:5) that is spiritual advancement toward spiritual maturity,

Grace giving is giving as extension of spiritual perception (8:7) that is the true knowledge of God's Word,

Grace giving is a test of love rather than obedience to religious law (8:8),

Grace giving is the result of grace orientation (8:9),

Grace giving calls for proper administration of church money- the priority of every local church is to provide its members genuine Bible doctrine and NOT to build expensive building or equipments.

Grace giving requires spirituality from each giver –when you give under carnality your giving is useless and unacceptable to God.

Grace giving is giving without any pressure from preachers who are pleading in the name of God for their own spiritual ambition to do great things for God (9:4-5)

Grace giving is related to blessings that we received from God, not just material things but spiritual perception and genuine knowledge of God (9:6),

Grace giving comes from motivation of resident Bible doctrine in the soul of the believer –everything we do for God must be based on our knowledge of God (9:7),

Grace giving is giving back to God in sincere gratitude for what He has provided in grace through Christ (9:8),

Grace giving multiplies its giving in love (9:10-12), Grace giving recognizes and accepts grace authority in every aspects of life (9:13).

**Tithing is compulsive giving**, obligated by emotion or human laws, enforced by coercion, guilt and personal sins of the giver, motivated by selfish desires for human recognition and approbation –**which earns no reward in time or in eternity.**

**Grace giving is free will giving**, based on Bible doctrine, enforced by the filling of the Holy Spirit as result of spiritual growth and manifestation of divine good – **will be rewarded in time and in eternity. God is glorified by what He gives** and not by what men are giving to Him. God created all things and there is nothing that we can give to God since we own nothing except our sins.

## **CAN WE GLORIFY GOD BY OUR GOOD WORKS?**

We give and serve in hypocrisy: we are all born with devious desires to be accepted and approved by men. We are proud to be humble in our giving and serving.

We are good pretender in our religious responsibility especially whenever we fall short in any religious responsibility. We are trying to make some kind of impression that we are right with God –that is why, we give and serve Him more.

We serve or work for God with hidden agenda and wrong motivation. Though we do not say it, we expect for some kind of return investment –to gain more from what we did or what we gave to God.

and provide all our needs –because we are faithful in our tithing and offering.

We serve and work legally and rigidly because we thought that we could make God believe in ourselves as good and faithful servant of the God Most High.

God is glorified by distributing perfect blessings to believers. The “blessing” we give do not glorify God –what glorifies God are the blessings that He gives, the function that He performs in behalf of the believers. To glorify God, both the giver and the gift (believer) must be perfect in the eyes of God. God cannot accept anything less than perfect –so He prepares perfect gifts for the imperfect man.

The righteousness and justice of God can never be satisfied with outstanding human good works of the imperfect man. That only thing, He can accept is the divine good works of the imperfect believer who by the grace of God dwells inside the divine dynasphere that is spirituality (doing the will and purpose of God in God’s way and in God’s time).

We cannot glorify God by serving and giving Him while we are in state of carnality and rebellion against His plan and purpose.

Human good works is identified as dead works [Hebrews 6:1] it cannot save mankind [Ephesians 2:8-9, Titus 3:5].

Human good works is not acceptable to God [Isaiah 64:6, Romans 8:8 buy condemned by God [Ecclesiastes 12:14, 1 Corinthians 3:11-16].

Human good works is the basis of indictment at the GWT judgment [Revelation 20:12-15]. Human good operates from old sinful nature to solve human problems apart from the grace and power of God. It operates from the inspiration of satanic human viewpoint.

Human good is maladjustment to the justice of God, it cannot come close to earning the approbation of God, and rather it is an insult to God's infinite character. Since human good operates from the καρδιά (the heart) without Bible doctrine –it always turns to evil.

The deception of human good work, its claims for the betterment of mankind and for the glory of God are misleading. God is not well please even though we are very happy for what we are doing.

A person cannot function with divine good without salvation and the Spirit-filled life. For a believer to function effectively doing the will and purpose of God requires progressive spiritual growth and advancement. Inside the divine will, the mature believers use the divine provision for solving human problems.

God is never impressed with our big and great things for Him, which we coated with selfish ambition and old sinful nature. Divine good is from spiritual new nature, requires the adjustment to the justice of God –and the only things acceptable to God. Divine good is the result of spiritual maturity and operates at spirituality through Bible doctrine in the soul stored in the soul, motivated by the imputed divine righteousness.

The believer's purpose of existence in the world is threefold: First, to glorify God –by allowing God to bless us in the angelic conflict. Secondly, to represent the Lord in the cosmos diabolicus and thirdly, to grow and mature in the knowledge and in the grace of God of the Lord Jesus Christ

## **PRINCIPLES FOR THE CHURCH**

Tithing is not for the Church Age believers for six reasons:

1. We are not Hebrews or Israelites,
2. We are not in the Old Testament era,
3. We are not under the Mosaic Law, we are under grace,
4. We are NOT commanded by the Christ or by the New Testament to pay our tithe,
5. There is nothing spiritual about tithing in our time,
6. Jesus Christ fulfilled the demands of the law.

The New Testament giving must be grace giving that is the free act of a free choice with a motive to honor what God has provided. The blessings we give do not glorify God but the blessings that He gives, the function that He performs. To glorify God, both the giver and the gift must be perfect (that is being inside the will, purpose and will of God). The only way to glorify God is to be properly adjusted to His justice by salvation, rebound and spiritual advancement toward maturity.

The priority of every local church is to preach the Gospel and proclaim Bible doctrine and not to build luxurious and beautiful worship hall. We must support the ministry that contributes to our spiritual progress. We must support financially the local church that contributes to our spiritual growth.

Tithing burdens the Church Age saints into an obsolete system under the Mosaic Law, which Christ Himself had abolished through His sinless life and through His spiritual

death on the cross. Tithing in the Old Testament illustrated the grace of God, because salvation all throughout the human history is through faith in Christ. There was never a time in human history that salvation was through human good works. Only Christ was able to fulfill the Law.

**FREELY YOU HAVE RECEIVED:  
FREELY YOU GIVE**

The Christian way of life is a life of volitional responsibility, meaning to say; each individual is accountable for his own decision or action. Each action or decision is measured by a protocol established by God. We cannot meet God by inventing our own standard. God established perfect policies and principles related to our sojourning in the cosmic world. The Incarnate life of the Lord Jesus Christ demonstrated how to apply these divine protocols.

We cannot give something we have not received. There is no reason for any person to practice grace giving without receiving eternal life. Only the genuine believers in Christ are in position of genuine blessedness.

Secondly, knowledge and perception of the grace of God is vital for nurturing the mental attitude of grace giving. We give based on knowledge- we give based on doctrine stored in the soul. There are four categories of giver in the church today:

First, THOSE WHO GIVE AGAINST THEIR CONVICTION. They have “conviction” but not based on Bible doctrine – maybe they are not really sure of their beliefs- but they cannot resist the preacher’s pleading to give more and more. They are slaves – they give against their own will. They are ignorantly afraid of God.

Secondly, THOSE WHO GIVE WITHOUT CONVICTION, but merely follow the “voice of God”. For some selfish or “sincere” motives they just swim along with the crowd, not knowing why they are swimming. For them obedience is better than knowledge. They blindly follow the preachers without examining the Scripture.

Thirdly, THOSE WHO GIVE WITH WRONG CONVICTION are deceived by false teachings. They are thinking that they are serving and giving to God.

Lastly, THOSE WHO GIVE WITH RIGHT CONVICTION based on perception and understanding of Bible doctrine. They give as an expression of their virtue personal love to God.

Grace giving is giving as an expression of your virtue personal love to God. You give because you know WHO AND WHAT GOD IS. Grace giving is based on personal perception and understanding of God.

Grace giving is an expression of virtue impersonal love to mankind, because you wanted the proclamation of the Gospel to reach the lost.

Grace giving is an expression of gratitude rather than obedience. Grace giving is giving the best because of the SOURCE OF EVERYTHING, not because to whom you are giving (the recipients).

Grace giving is giving because you have freely received the saving grace, the living grace, the logistical grace, and later (if you reach spiritual maturity) the surpassing grace of God.

Grace giving is giving freely because you received freely. If you received nothing, you are free to give nothing. If you received freely from God, then you are free to give back to God [Matthew 10:8b]. To whom much is given, much also is required [Luke 12:48b].

---

<sup>1</sup> The Wellhausen’s Prolegomena to the History of Israel 1885

<sup>II</sup> History of Christian Practices –W.R. Smith 1894

<sup>III</sup> Edwell’s Bible Dictionary –see Tithe

<sup>IV</sup> Ency. Britannica 2002 PC-ROM –Tithe  
Grolier PC Encyclopedia 2002 –Tithe

---

[www.JRCBDM.com](http://www.JRCBDM.com)

J. R. Cherreguine Bible Doctrine Ministries  
Copyright @2003 -2005