



SESSION  
THREE

TITHING: A TRAINING  
EXERCISE FOR THE HEART



## SESSION THREE

# *Tithing: A Training Exercise for the Heart*

Reading by John Ortberg and Laurie Pederson

**M**ore. These four letters constitute one of the most powerful words in the English language. Very smart people stay up at night trying to figure out ways to convince us that we are (or ought to be) discontent, and that we would experience true satisfaction if we just had *more*.

All day long we are bombarded by the prophets of more. *Use me, buy me, drive me, wear me, try me, put me in your hair.* The things we can obtain just for more hair satisfaction are staggering! You can wash it, blow-dry it, condition it, color it, straighten it if it's too curly, curl it if it's too straight, wax it if it grows where it shouldn't, or Rogan it if it doesn't grow where it should. Just a little more of someone's product and your hair is sure to be happy.

*More* is an insatiable desire and, unfortunately, not limited to something as trivial as hair. Serving the "more monster" can never satisfy our souls. Yet in the short run, saying no to "more" can be difficult, even frightening.

No one sets out to be a greedy person, but it happens all the time—even in the church. Jesus saw it becoming an issue and made this sobering statement: "No one can serve two masters; for a slave will either hate the one and love the other, or be devoted to the one and despise the other. You cannot serve God and wealth" (Matt. 6:24 NRSV). Jesus didn't say this to be harsh. He was just stating

*Serving the "more monster" can never satisfy our souls.*

things the way they are. There is not room for two masters in a single human heart.

What does it take to tame the monster of more? What does it take to transform a heart from greed to generosity? For most of us, it will not come simply by acquiring more knowledge, applying more willpower, or even by studying more Scripture, as important as those things are. The more monster is too strong. We need a way of training. We need a tangible and routine way to say, "Sorry, money, you are not on the throne. You will not be the god of my life today."

What we need, God has provided. It's called *tithing*.

### The Heart of the Tithe

What just came to your mind as you read the word *tithing*? A mechanical obligation? A religious tax? A fundraising mechanism? An impossible requirement?

We need to begin in the Old Testament to see just what God had in mind when he invented tithing:

*A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD.*

—Leviticus 27:30

The literal meaning of the word *tithe* is "a tenth part." People tend to use the word loosely today. They may speak of tithing ten dollars a week when their income is \$50,000 per year. For the math-impaired among us, giving ten dollars a week would be tithing only if my income were \$100 a week. The Israelites were raised on the practice of tithing. To them, tithing clearly meant giving ten percent, not two percent or four percent.

Strategically linked to the concept of the tithe was the concept of firstfruits.

*Honor the LORD with your wealth, with the firstfruits of all your crops.*

—Proverbs 3:9

*What just came to your mind as you read the word tithing? A mechanical obligation? A religious tax? A fundraising mechanism? An impossible requirement?*

Firstfruit giving was a concept that largely overlapped with tithing—and probably referred to the same gifts. But where tithing stressed the exact amount, the giving of firstfruits emphasized a spiritual principle: God is the Giver of the harvest. All we have is a gift from God, and we want to honor him with the first and best that we've received. For Israel, the first and the best of the wheat harvested, the first and best of the wool sheared, the first and best of the fruit gathered all belonged to God. The message of firstfruits was not complex: God deserves better than leftovers.

Firstfruit tithing is one of the richest spiritual practices in all of Scripture. It provides a powerful series of reminders built into the very rhythm of our lives.

*Every time I tithe*, I remind myself that God is on the throne. Not me. Not money.

*Every time I tithe*, I reinforce that all I have is from him. The tithe is not a tip for good service, as though God were some helper I could patronize. He is the Owner, I am the steward.

*Every time I tithe*, I make a declaration: "I will trust you, God"—even when trusting doesn't feel easy or natural.

*Every time I tithe*, I am reminded, even as I calculate the amount of my check, of how much I've been given. I count my blessings, and in doing so, I put to death (or at least injure) the more monster in me.

There is an unmistakable connection in Scripture between tithing and spiritual life itself. Israel's giving patterns were a consistent thermometer of the nation's inner spiritual condition.

When the Israelites' hearts were kindled with a spirit of worship to God, they overflowed with contagious expressions of generosity—freewill offerings exceeding any tithe. So great was their giving that on one occasion, it actually got out of hand and had to be restrained! (Ex. 36:5–7). Can you imagine the police being called in these days to control an outburst of uncontrolled giving?

*God deserves better than leftovers.*

But when Israel's hearts turned to ingratitude, complaint, and idolatry, their hands withheld. And the more their hands withheld, the more their hearts turned away from God. As their hearts went, so went their giving. As their giving went, so went their hearts.

### **A Floor, Not a Ceiling**

Some people argue that since tithing is found in the Old Testament, we can discard the whole concept. But Jesus is clear. He did not come to *abolish* the law. He came to *fulfill* it (Matt. 5:17). He came to bring the law to its perfect conclusion through grace.

Grace was a reality that penetrated the heart of everyone in the infant church. And it was grace-filled hearts that led once again to open hands.

*"The tithe was not a ceiling, it was merely a floor."*

*... there was complete agreement of heart and soul. Not one of them claimed any of his possessions as his own but everything was common property . . . and a wonderful spirit of generosity pervaded the whole fellowship. Indeed, there was not a single person in need among them.*

—Acts 4:32–34 PHILLIPS

In that generosity-infused environment, it's impossible to imagine anyone saying, "Thank goodness grace takes us out from under the law. Now we don't have to tithe any more. We can give far less than ten percent and keep the rest for ourselves!"

In the words of Randy Alcorn, "The tithe was not a ceiling, it was merely a floor." It was a beginning point from which Christ-followers gave much more as needs arose.

### **A Time to Test God**

*"Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it."*

—Malachi 3:10

“Test me in this,” God said. This is the only time in Scripture when you are invited—no, *urged*—to test the goodness of God.

*Will you?* If you do, God promises two things in return: blessings on earth and treasures forever in heaven. Who could ask for *more*?

## SPIRITUAL EXERCISE

It is more blessed to give than to receive” (Acts 20:35). This phrase certainly has to be in the running for the most-quoted-words-of-Jesus award. The question is, do you really believe it?

It is easy to mouth agreement with this principle, to say it is true. But our actual giving patterns tell the truth about what we really believe. This week, sit down and take a look back through your financial records (checkbook, credit card statements, etc.) for the past month or two. Then answer the following questions:

- Did anything surprise you, good or bad, as you did this review?
- Was there any cringe factor? Were there any evidences of the “more monster” rearing its head?
- Did you tithe? Did you actually give one-tenth of your earnings to God as soon as you received them?
- If you didn’t actually tithe, what percentage did you give to God? Is that percentage higher or lower than last year? Than five years ago?
- Were there any spontaneous outbursts of generosity—modest or even substantial sacrifices made for the sake of someone in need?
- Did any expenditures represent a step of faith?

Now answer the question again. “Do I *really* believe it is more blessed to give than to receive?”

# BIBLE STUDY

1. The hunger for more is not a twentieth- or twenty-first-century phenomenon. It's as old as the garden of Eden. Unfortunately, God's people have been anything but immune to this appetite. Psalm 106 reviews Israel's history during the days of the Exodus from Egypt. How does the theme of wanting more come through in this passage?

What were the results?

When the hunger for more happens in your life, what form does it usually take? In what areas are you most vulnerable? (House? Car? Recreation? Clothing?)

2. Read Jesus' words in Matthew 6:19–24, then paraphrase them below.

Do you really think it's impossible to serve two masters? Why?

In what ways have you tried to do so? Be specific.

3. Suppose you decided today to stop wanting more and to forever cease the tendency to serve money and possessions. What would you do to achieve that resolution?

How successful do you think willpower and effort alone would be?

Spiritual disciplines are those practices or experiences that train you to do ultimately what you cannot do today, even by trying really hard. In what way do you think God intends tithing to be a spiritual discipline to help us train our hearts away from materialistic tendencies?

NOTE: The Israelites actually had three tithes. The first supported their spiritual leaders, the Levites (Num. 18:21, 24). The second was used for a feast (Deut. 14:22–23). The third, taken every three years, was for the poor (Deut. 14:28–29). On top of this were other voluntary offerings. The cumulative effect was a minimal annual sharing of more than 23 percent of a person’s gross income. Against that backdrop, the simple tithe (10 percent) looks even more modest as a baseline for giving.

4. Sometimes we forget that God has feelings too. In the final book of the Old Testament, Malachi, we get a glimpse of God’s strong feelings in response to the giving patterns of his people. Review Malachi 1:6–14 and 3:8–12. What were the offenses of God’s people?

Why do you think this was (and is) so hurtful to God?

As expressed in the reading, God does not threaten to punish Israel’s disobedience. Instead, he offers them a test—a test of him. Paraphrase God’s challenge (Mal. 3:10).

What do you think is God’s timeless teaching—his message to you—based on these passages?

5. In 1 Chronicles 29, we read how David and others provided materials for the building of the temple. Read verses 1–20, then comment on the following:

The heart behind his giving.

The impact of his giving on those around him.

What David *really* believed.

6. How do you respond to the statement in the reading that the tithe was never meant to be a ceiling, only a floor?

How do Paul’s words in 2 Corinthians 9:6–12 support that statement?

7. Reflect on the following two statements and comment on how you think they are true in your life:

Giving *reveals* your heart.

Giving *shapes* your heart.

As a result of this study, what is being revealed about your heart—positive or negative? Is there anything you sense God pointing out to you?

What additional heart-shaping do you think he wants to accomplish in you specifically through the spiritual discipline of tithing?

## TAKE-AWAY

*My summary of the main point of this session, and how it impacts me personally:*

NOTE: You will fill in this information after your group discussion. Leave it blank until the conclusion of your meeting.