

2000

gifts

**WHAT THEY REVEAL ABOUT
TITHING, ACCEPTABLE GIVING
AND PLASTIC DONUTS**

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INTRODUCTION

Welcome to my E-paper. Whether you're here for a quick glance, a casual read, or a deep study, I appreciate your interest. I've organized it to help you navigate towards the experience you desire.

First, let me tell you how this paper came about.

A few years ago I set out to write a book that answered seemingly simple questions about giving – *What does the bible say about how much we should give? Is there a biblical giving standard? Or is giving simply a matter of the heart?*

For fifteen years in my personal giving journey, and while serving a global financial stewardship ministry for many of those years, I pondered the questions and searched scriptures for answers. But clarity was still lacking for me. Based on my interactions with pastors and teachers, answers were lacking for them too.

Mixed messages abound on the topic of giving and tithing, leaving people in the pews confused and discouraged... which often leads to disinterest. (Giving statistics reflect this.)

The subject of giving is electric. People start sweating when you talk about it. Even though clear answers are lacking, everyone has opinions. The subject warranted my reverent care, so I set my book project aside and began my homework. As has often been my experience, what starts out simple gets complicated quickly. (You should see me trying to assemble my daughter's bicycle.) Fortunately I enjoy reading scriptures (much more than I do an owner's manual).

My casual read through the Old and New Testaments turned into a deep dive study on the various sacrifice and gift practices. The deeper I dug, the more questions I had. And with each new question came more study and more discoveries. It was like quicksand – stepping in to my ankles, then my waist, my chest...

My research left a trail of three-ring binders and spreadsheets, containing stuff like scripture verse databases, and charts detailing gift practices at the religious festivals (yeah, scary!) Throughout my research season I often wondered to myself, *what have I gotten myself into? How did my search for giving guidance take me so deep into the Old Testament? All I'm after is a simple answer to a simple question: what does the bible teach us about how much to give to God?*

2,000 GIFTS

Buried on my hard drive is a document called "2,000 Gifts." It's a collection of each mention of the various gifts of the Bible. Whether it be a gift occurrence (like when the widow dropped her two coins into the temple treasury), a gift description (like when Moses gave instructions for the animal burnt offering) or simply the mention of the word *sacrifice* or *offering* or any other type of gift – we counted every such gift mention from Genesis to Revelation. Roughly 2,000 gifts!

From these 2,000 mentions, I began to see the subject of giving more clearly and completely. When you put all these mentions in a box (stay with me, you'll see what I mean) and shine a bright light on the box (no abracadabra needed), four clear truths are revealed. These truths, or principles, became the foundation for my book *Plastic Donuts: Giving that delights the heart of the Father*.

Today churches and organizations all across North America, and even the world, are using *Plastic Donuts* to teach biblical giving. The reactions from hearers and readers have been overwhelming. (<http://www.acceptablegift.org/resources>)

But there is one topic this book does not address directly. It's the tithe. (I know, shocking!)

THE TITHE REVEALED

The word "tithe" (or tenth) is mentioned in the bible just over 40 times. That's roughly two percent of the total 2,000 mentions of biblical gifts. As I studied the other 98% of passages that contain other gift mentions, the matter of the tithe came into perspective.

I learned that the tithe is like the bat-boy at a baseball game who hangs out in the dugout, stands among the players, and even wears a uniform. But the game goes on with or without the bat-boy. Like the bat-boy in the dugout during a baseball game, tithing is not needed to address the issue of how much God wants us to give.

Therefore the tithe is not a core theme in *Plastic Donuts*, although I know you'll enjoy the book.

ACCEPTABLE GIFTS

The core theme of *Plastic Donuts* is the idea of an *acceptable gift*. In the Bible, the word *acceptable* means *pleasing*, and the words are sometimes interchanged. Ever since the gifts of Cain and Abel, God has been seeking to be pleased by gifts from His children. God ordained giving before there were even needs that could be met with money or possessions. As we learn from the story, some gifts are acceptable to God while others are not. The Bible provides a giving standard, but it's not the tithe. It's called the *Acceptable Gift*.

PLASTIC DONUTS

Plastic Donuts is a short book and can be read in a couple hours. But don't let the size or title mislead you. This succinct and punchy read is the outflow of my study of the 2,000 gifts. It contains four key truths that address the question – what makes my gifts *acceptable* to God?

A plastic, toy donut was given to me by my 18-month-old daughter. She brought it to me one day from her

kitchen play set (which I did not have to assemble, thank goodness). The gift, and the ones that followed, (yes, she brought me more) got my attention and connected us in surprising ways. I did not need the toy plastic pieces; but I sure did enjoy how those gifts connected us to one another. In that moment, I was reminded how our gifts to God are like toy donuts – gifts from a child to a Father.

Tithing... acceptable giving...plastic donuts. That's what this paper is about. But most of all this paper is focused on explaining the biblical tithe. Because of its popularity in discussions and teaching on giving, biblical clarity on tithing is needed.

WHAT'S AHEAD

Think of this e-paper as a railroad route. It's long. But there are multiple points for entry and exit. The following can help you plan your approach.

Part 1: Shortcuts to the Tithe: I share my three convictions about the tithe, and a brief summary. No research detail to slow you down; just my bottom-line conclusions.

Part II – 2,000 Gifts Revealed: Again, *Plastic Donuts* is the result of a study of the approximate 2,000 mentions of gifts in the bible. This section unpacks this research in ways you've never seen before using *The Gift Box* illustration. If you plan to go deeper with the Tithe research in Part III, consider this section a friendly prerequisite.

Part III – Tithing Revealed: With the help of *The Gift Box*, this section unpacks a biblical view of the tithe. You clearly see the biblical tithe, and what's referred to as "today's tithe."

Part IV – Tithing & Acceptable Giving: In this section we deal with some of these fall-out questions that are common when discussing problems with the tithe. *Is the tithe a good place for new Christians to begin giving? Can we use it to teach our children to give? And what about church giving? And my favorite, What would I tell my folks if I were pastor?*

Part V – Geek's Corner: For those who desire to stick around longer, we'll tackle some popular questions: like *what about Malachi 3:8?* and *what about Abram and Jacob's tithe?*

PART I: SHORTCUTS TO THE TITHE

For those looking for a quick review of this document, here are my personal convictions about tithing.

1. Ten percent was never the biblical giving standard
2. The current tithe debate is flawed
3. The practice and teaching of tithing is both helpful and unhelpful

Conviction #1 – Ten percent (tithing) was never the biblical giving standard.

(Silence...)

Let me say that again. Ten percent giving (what's commonly referred as "tithing") was never the biblical giving standard. To put this in perspective, let me state the two dominant views on tithing today:

View A – Ten percent was the Old Testament giving standard and is a minimum standard for Christian giving today.

View B – Ten percent was the Old Testament giving standard but is not a minimum standard for Christian giving today.

Most opinions align with one of these two positions. Tithing proponents (View A) believe the requirement to tithe (give a tenth of income) never expired for new covenant believers. Tithing opponents (View B) claim that tithing (again, giving a tenth) expired at the cross crucifixion and use terms like "freewill" or "grace giving" to describe the spirit of giving that applies today.

I believe both views are wrong. Specifically, I don't believe ten percent giving was ever the giving standard (before the law, during the law or after the cross crucifixion when the law was fulfilled). In Part III, I present a biblical view of the tithes, showing how drastically tithe practices have shifted in the past 2,000 years.

This leads to my second conviction on the tithe.

Conviction #2 - The current tithe debate is flawed.

There are many debates surrounding tithing today. The most common argument (as noted above) centers on whether an Old Testament practice still has application today. It's a fair argument. However, the debate can get silly.

Tithe proponents kick off the discussion with verses like Malachi 3:8-10, mentioning the promise of blessings (wealth and prosperity, cars and mansions, marrying the homecoming queen, etc.) and threat of curses (diseases, illnesses, financial destruction, wayward children, acne).

Tithe opponents shout back saying, “we don’t still sacrifice animals today do we?”

Proponents may respond saying, “Not everything under the law has passed away – we still follow the Ten Commandments don’t we?”

Tithe proponents may respond with a friendly invitation to take the law a step further – “then come right on up and I’ll circumcise you myself.”

You get the point.

But my view is that if ten percent was never the biblical giving standard (as I believe it was not), it doesn’t matter what one believes about law and grace covenants. Both sides of the debate are working with a faulty premise (that ten percent has historical precedence as a giving standard).

Today’s tithe debate is fundamentally flawed.

Conviction #3 - The practice and teaching of tithing today is both helpful and not helpful.

Even if the ten percent standard was never a biblical standard, it can still be a helpful tool and lead to meaningful spiritual experiences. People often need a vision for giving systematically, and the tithe provides a clear, measurable benchmark for action. Givers who tithe (giving a tenth of income) and apply faith by trusting for God’s provision often experience encounters with God and reminders of His faithfulness.

But as the tithe gains in popularity, it unintentionally (or intentionally when influenced by humans) sets a standard in motion for others. And whenever a standard is applied in the Christian faith, legalism creeps in.

Sure enough, many today teach the tithe to be the minimum gift for Christians. (This is wrong. Stay with me.) Then giving becomes about rules and regulations. And instead of people approaching God in relationship, they approach Him as bill collector. This leads to guilt and shame for those under the standard, and pride and complacency for those at, or above, this percentage.

The practice and teaching of tithing can be helpful. It can also be destructive.

(For more discussion on the current application for tithing, see Part IV.)

PART II: 2,000 GIFTS REVEALED

Welcome to my cave (that's what I call my writing den where I surround myself with my notebooks).

It's time to start digging into the research – the 2,000 gifts. Bible study can be daunting. A verse that comforts me and has become a guiding principle for my study is Psalm 119:130: *the unfolding of your words gives light; it gives understanding to the simple.*

I'm a simple guy. And I want answers to my simple questions - What does the Bible say about giving? What does it say about the tithe?

To get to the simple stuff, we have to go deep. As we unfold the pages of the scriptures we begin to see some light, understanding things more clearly... and more simply.

In this section, I introduce you to *The Gift Box*. This illustration is a helpful compilation of gifts from the Bible that will put the biblical tithe in perspective in Part III.

*The unfolding of your words gives light; it
gives understanding to the simple.*

PSALM 119:130 (NIV)

THREE GIFT CONTAINERS

The 2,000 Gifts are a collection of each mention of the various gifts of the Bible. Whether it be a gift occurrence (i.e. when the widow dropped her two coins into the temple treasury), a gift description (i.e. when Moses gave instructions for the animal burnt offering) or simply the mention of the word *sacrifice* or *offering* or any other type of gift – we counted every such gift mention from Genesis to Revelation. Roughly 2,000 gifts!

Each of the 2,000 gifts fits in one of three general groupings, or what I call “gift containers”: (1) Offerings, (2) Mixed Gifts and (3) Tithes.

Based on my count, the *Offerings*, *Mixed Gifts* and *Tithes* are mentioned roughly 1,400, 550 and 50 times, respectively. Together the mentions of *Offerings* and *Mixed Gifts* account for 98% of the total gift mentions; the *Tithes* account for the remaining two percent.



LABELING: FIFTEEN DISTINCT GIFTS

From the three main groups (or gift containers), there are fifteen distinct gifts that were prescribed under the Law of Moses. The Mosaic Law represents roughly 1,500 of the 4,000-year biblical history; many of the gifts before and after this period can be related to one of these fifteen gifts. These gifts make up *The Gift Box*.

THE GIFT BOX

OFFERINGS	MIXED GIFTS	TITHES
Burnt ^{1a}	Vows ^{3a}	Levite Tithe ^{8a}
Peace ^{1b}	Freewill Offerings ^{3b}	Festival Tithe ^{8b}
Grain ^{1c}	Firstborn ⁴	Welfare Tithe ^{8c}
Sin ^{2a}	Firstfruits ⁵	
Guilt ^{2b}	Temple Tax ⁶	
	Harvest Gifts ^{7a}	
	Gifts to Poor ^{7b}	

The fifteen gifts are organized by eight different gift categories. (Yes, there is a method to it all.) Remember, we're unfolding the scriptures, and by doing so we can gain simple insights. Below are a few interesting nuggets:

WHO DETERMINES THE GIFT AMOUNTS?

For even-numbered gifts (#2,4,6,8), the amount of the gift was fixed by the Law. For odd-numbered gifts (#1,3,5,7), the gift amount was to be freely determined by the giver. Freewill choice was a major part of the giving practices of the Israelites.

TITHE... OR TITHES?

There were multiple Tithes, not just one. And the Firstfruits and Tithes were very different gifts, not the same as is often taught. (See Part III)

[Note: The fifteen gifts are the most familiar ones in the Bible. There are other gifts not included in *The Gift Box* that are "sub-gifts" in some way. For example, the *Passover Lamb* is a blend of the various *Offerings*1,2; the *Drink Offering* often accompanies *Peace Offerings*1b; the *Storehouse Tithe* (a derivative of the *Levite Tithe*8a)]

DISSECTING

So how did we get the fifteen distinct gifts from the 2,000 gift mentions? With the help of Bible search tools and Hebrew and Greek word translations, we dissected each gift mention and attached its proper label from one of the fifteen gifts.

In the passage below God instructs the Israelites to bring their gifts to the designated worship location:

*...there bring your burnt offerings^{1a} and sacrifices^{1b},
your tithes^{8b} and special gifts^{3b,5},
what you have vowed^{3a} to give and your freewill offerings^{3b},
and the firstborn⁴ of your herds and flocks.*

(DEUTERONOMY 12:6)

There are seven gifts mentioned in the passage. These seven distinct gifts represent at least six of the eight gifts types from *The Gift Box* (and possibly a seventh, depending on interpretation.)

This passage reminds us that the Israelites were accustomed to presenting a wide range of gifts to the tent tabernacle place of worship. Each of these gifts had a distinct purpose.

WHY ARE WE DOING THIS?

Often our tithe perspective gets narrow. By understanding the broader gift history, tithing will make more sense. Stay with me!

IN THE WEEDS?

Yes, there's lots of detail in these pages. Scan through it (or past it) at your leisure. The bottom line is this – there seem to be lots of gifts in the Old Testament. What can this tell us about the tithe gifts?

INSIDE THE GIFT BOX

OFFERINGS

The five *Offerings* were gifts of animals and grains sacrificed on the altar. They were highly symbolic, each one pointing towards a future sacrifice, the sacrifice of Christ Jesus. The animals had to be “without defect” to be “acceptable” to the Lord (Leviticus 1:3). In the same way, Jesus was “a lamb without blemish or defect” (1 Peter 1:19), an acceptable offering for our sins. These unblemished animals would have brought the best price in the market. They represented an economic sacrifice to the giver, just as our gifts should today.

MIXED GIFTS

These seven gifts are a collection of burnt animal and grain sacrifices, gifts of non-burnt animals and produce and gifts of other possessions - land, houses, gold, silver, money, etc. The gifts we give today (money and possessions) fit some of these categories.

TITHES

Under the law, the *Tithes* were gifts of non-burnt animals and produce from the land. There were multiple tithes, some given annually and one believed to have been given tri-annually.

OFFERINGS	MIXED GIFTS	TITHES
Burnt Animals	Burnt Animals	-
Burnt Grains	Burnt Grains	-
-	Animals	Animals
-	Land Produce	Land Produce
-	Other Possessions	-

(If helpful, refer back to The Gift Chart on page 10 to review detailed gifts)

DID YOU KNOW?

Often we assume the Mosaic gifts expired in the Old Testament. But these gifts continued through the Gospels up to the cross crucifixion, and some continued even beyond. Perhaps you recognize some of them.

THE GIFT BOX

OFFERINGS	MIXED GIFTS	TITHES
Burnt ^{1a}	Vows ^{3a}	Levite Tithe ^{8a}
Peace ^{1b}	Freewill Offerings ^{3b}	Festival Tithe ^{8b}
Grain ^{1c}	Firstborn ⁴	Welfare Tithe ^{8c}
Sin ^{2a}	Firstfruits ⁵	
Guilt ^{2b}	Temple Tax ⁶	
	Harvest Gifts ^{7a}	
	Gifts to Poor ^{7b}	

(Footnote numbers below refer to numbers on chart above.)

- **Mary and Joseph** visited the temple after Jesus was born and presented a firstborn gift⁴ as well as an offering of birds for a burnt offering^{1a} and a sin offering^{2a}. (Luke 2:22-24)
- **The famous widow** deposited two mites into the temple treasury. Historians suggest her offering was likely for bird offerings, the burnt^{1a} and sin offering^{2a} (like Mary and Joseph's gift above.) Meanwhile the rich gave larger amounts as freewill gifts^{3b} into the treasury. (Luke 21:1-4; Mark 12:41-44)
- **Jesus** was approached by authorities about paying the temple tax⁶. He then directed Peter to retrieve a shekel from a fish to pay the tax. (Matt 17:24-27)
- **Jesus and his disciples** ate grain from the field that was made available by the harvest gifts^{7a}, gift provisions for the poor. (Matt 12:1; Mark 2:23; Luke 6:1)
- **Zacchaeus** declared a gift of half of his possessions as a gift to the poor^{7b}. (Luke 19:8)
- **Cornelius**, a Gentile who was not under Mosaic Law, also gave gifts to the poor^{7b}. (Acts 10:2)
- **Apostle Paul** campaigned for gifts to the poor^{7b} from the Corinthians and Macedonians. (1 Corinthians 16:1, 2 Corinthians 8 & 9)
- **Jesus** discussed the matter of the tithes⁸ with the Pharisees. (Matt 23:23; Luke 11:42)

WHAT HAVE WE LEARNED?

- By unfolding the scriptures and unpacking the 2,000 gift mentions, we can wrap our arms around the entire collection of gifts in the bible.
- Only two percent of these 2,000 gift mentions pertain to the tithes. There is much to learn about these other 98% of gift mentions.
- These 2,000 gift mentions can be organized around fifteen distinct gift types. These gift types were prescribed under the Mosaic Law but can be helpful in understanding the gifts before and after this period.
- These fifteen gifts can be more broadly organized by eight general categories, and again by three general groupings (containers). *The Gift Box* is a helpful way to view them.
- The gift mentions in the gospels can be traced to *The Gift Box*.

WE'RE JUST GETTING STARTED

Hopefully you found *The Gift Box* to be a helpful diagram for organizing the biblical gifts in your mind. Now we're going to focus on the *Tithe* container. Let's turn to Part III.

PART III: THE BIBLICAL TITHE REVEALED

When it comes to giving, no subject has generated more interest than the tithe. Most giving questions pertain to the tithe and its current day application. Perhaps you've heard them. *Is ten percent the biblical standard? Does the tithe still apply today? Do we give off the gross or the net? Must the tithe go to the local church?*

As we discussed, the tithe debate centers on the idea that tithing (giving a tenth) was the Old Testament standard under Mosaic Law. However, as we unfold the scriptures further we learn a startling discovery: the minimum ten percent standard never existed under the Old Testament law. This makes the tithe debate all the more interesting doesn't it?

To begin, let's start with a baseline understanding of exactly what people mean when they mention tithing. Often people don't have the same idea in mind.

TODAY'S TITHE

The word *tithe* simply means "tenth." However, today's tithe carries different meanings from person to person. For some, the "tithe" is an amount and refers to giving ten percent of one's income (usually to a local church.) For others, the "tithe" does not represent an amount but a destination. For them, the tithe is whatever amount is given to the church, whether ten percent or any other amount. In general, the most common view of today's tithe is as follows:

- Today's tithe is ten percent
- Today's tithe is for all Christians
- Today's tithe is the starting place for giving (offerings are amounts beyond ten percent)
- Today's tithe is directed to the church
- Today's tithe is the "firstfruits"

Now let's take a look at the biblical tithes. To do so, we return to *The Gift Box*.

THE BIBLICAL TITHES

Remember, scriptures seem to speak of three distinct tithes under the Law. Although they have been given various names by teachers and historians, the most familiar labels are *Levite Tithe*, *Festival Tithe* and *Welfare Tithe*.

OFFERINGS	MIXED GIFTS	TITHES
Burnt ^{1a} Peace ^{1b} Grain ^{1c} Sin ^{2a} Guilt ^{2b}	Vows ^{3a} Freewill Offerings ^{3b} Firstborn ⁴ Firstfruits ⁵ Temple Tax ⁶ Harvest Gifts ^{7a} Gifts to Poor ^{7b}	Levite Tithe ^{8a} Festival Tithe ^{8b} Welfare Tithe ^{8c}

Following are facts about the tithe mentions in scriptures.

THE TITHE IN THE OLD TESTAMENT

- 38 # of times the word “tithe” or “tenth” is mentioned
- 29 # of verses that mention “tithe” or “tenth”
- 12 # of passages (set of verses) referring to tithes under the law
- 6 # of passages instructing the tithe under the law
- 2* # of mentions of tithing before the law (Abram and Jacob)

THE TITHE IN THE NEW TESTAMENT**

- 10 # of times the word “tithe” or “tenth” is mentioned
- 3 # of times “tithe” or “tenth” mentioned by Jesus (twice in a single account)

* See further discussion of two ancient tithe accounts in Part V

** Jesus mentions the tithe twice to rebuke the self-righteous Pharisees; Hebrews mentions tithe/tenth seven times in reference to the Law.

TITHING: GOING ONCE, GOING TWICE...

Let's take a look at the three tithes in scriptures. The tithes (or tenths) were to be given from land produce and increase in animals (Lev 27:30-32). While the first two were annual tithes, it appears the *Welfare Tithe* was given tri-annually. Each tithe served a valuable function for the Israelite theocracy.



INSTRUCTIONS ON TITHING

Levite Tithe: Leviticus 27:30-32; Numbers 18:21-28

Festival Tithe: Deuteronomy 12:5, 6, 11, 17; 14:22-27

Welfare Tithe: Deuteronomy 14:28-29; 26:12

TITHING: FOR EVERYONE?

There's considerable debate about whether tithing under the law was only for land and animal owners, or for fisherman, merchants and others as well. Tithe references specifically mention land produce and animal increase. Strict interpretation suggests the tithes did not apply to produce and increase outside of Israel, thereby connecting the tithes to the Holy land of Israel.

What about the poor – were tithes required of them? And if so, from what were they to tithe? The *Festival*^{8b} and *Welfare tithes*^{8c} were to be shared with the poor. And provisions of the law allowed the poor to glean from the fields and collect fallen fruit from the trees belong to others (*Harvest gifts*^{7a}).

Interestingly, the Pharisees were diligent in trying to catch Jesus in violation of not paying the Caesar tax or the *Temple Tax*⁶. But they said nothing of the tithes. It is also noted that Jesus walked through the fields with his disciples picking grain, suggesting they were likely not land owners and covered by the *Harvest Gifts*^{7a} instead.

	Who Gives	
	Everyone	Land Owners
Burnt ^{1a} , Peace ^{1b} , Grain ^{1c}	✓	
Sin ^{2a} , Guilt ^{2b}	✓	
Vows ^{3a} , Freewill ^{3b}	✓	
Firstborn ⁴	✓	
Firstfruits ⁵		✓
Temple Tax ⁶	✓	
Harvest gifts ^{7a}		✓
Gifts to Poor ^{7b}	✓	✓
Levite ^{8a} , Festival ^{8b} , Welfare Tithes ^{8c}		✓

TITHING: A GIFT AMONG GIFTS

For an Israelite family, tithing was never the *only* gift. The *Tithes* were intended to be “a gift among gifts” (see Deuteronomy 12:6 on page 11). Even if tithing was not required of everyone (see above), they were still expected to bring a gift to the temple (Deuteronomy 16:16).

For the poor, the first gift might be a bird or an animal for a *Burnt Offering*^{1a}. For a family without their own land, their first gift might be a gift of a *Firstborn*⁴ animal or the redeemed value for a *Firstborn*⁴ child. Everyone was expected to pay the *Temple Tax*⁶, regardless of economic means. Also, everyone was expected to share liberally *Gifts to the poor*^{7b} and encouraged to give *Freewill*^{3a} and *Vowed*^{3b} gifts

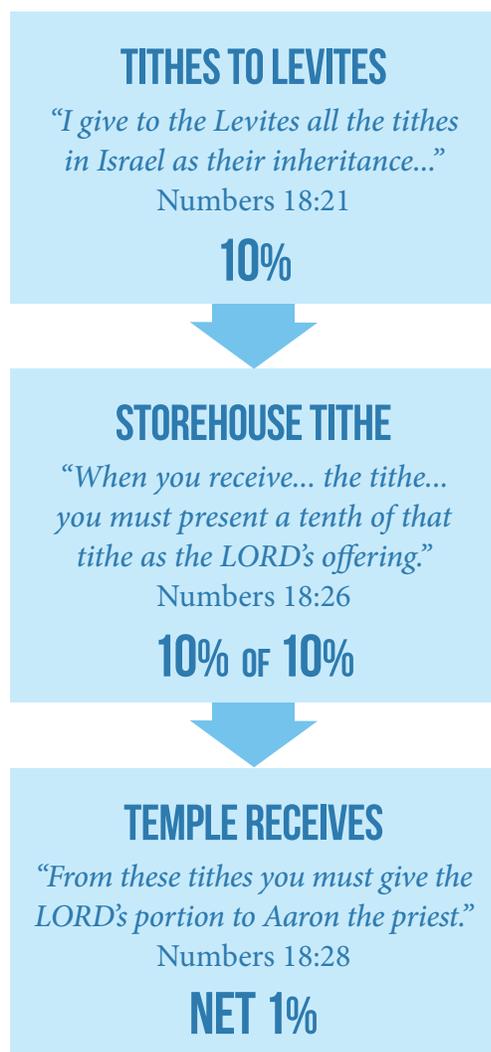
Today's tithe is often taught to be a minimum standard, with offerings above the tithes. Under the law the offerings were expected of everyone, and the tithes were the additional gifts.

Three times a year all your men must appear before the LORD your God at the place he will choose... No one should appear before the LORD empty-handed.

DEUTERONOMY 16:16

THE TITHE: TAKE IT TO THE HOUSE?

Most people assume today's tithe should go to the local church based on the idea that the Old Testament tithes went to the temple to support the priesthood and temple expenses. Surprisingly, very little of the tithes went to the temple. The provision for priests and the temple were actually covered by the other gifts from *The Gift Box*. (For example, historians note that a significant revenue source for the temple was the *temple tax*⁶ and the animal skins from the *burnt offerings*^{1a}). However, a small measure of *Levite Tithe*^{8a} did make its way to the temple in the form of so-called *Storehouse Tithe*.



The *Levite tithe* was given to the non-priest Levites who lived away from the temple throughout the lands of Israel. These Levites were not priests in the line of Aaron, but they did serve temple rotations during the year. In return for their service, and since they were not given their own land inheritance like the other tribes, the Levites received these tithes as their share of the "inheritance."

God wanted the Levites to tithe as well. So they gave to the temple a tenth of the tithe they received from the other tribes. We informally call this the *Storehouse Tithe*. It's a tenth of the *Levite Tithe*^{8a}

So in effect, 1% of all Israel's increase did go to the temple treasury – not the full *Levite tithe*^{8a} as commonly believed. The other 9% stayed with the non-priest Levites in their towns scattered across Israel.

A priest descended from Aaron is to accompany the Levites when they receive the tithes, and the Levites are to bring a tenth of the tithes up to the house of our God, to the storerooms of the treasury.

NEHEMIAH 10:38

FIRSTFRUITS & TITHES – NOT THE SAME GIFTS

OFFERINGS	MIXED GIFTS	TITHES
Burnt ^{1a} Peace ^{1b} Grain ^{1c} Sin ^{2a} Guilt ^{2b}	Vows ^{3a} Freewill Offerings ^{3b} Firstborn ⁴ Firstfruits⁵ Temple Tax ⁶ Harvest Gifts ^{7a} Gifts to Poor ^{7b}	Levite Tithe^{8a} Festival Tithe^{8b} Welfare Tithe^{8c}

Perhaps you've heard these two gifts bundled together in sermons or teachings on giving. The expression goes something like this: *Bring your tithes, the firstfruits of your income, to the Lord.*

Like Romeo and Juliet, steak and potatoes, the *Tithe-firstfruits* duo is frequently mentioned together when taking up the offering plates. At first glance, it makes sense. We should give to God first. And based on the convenience of the tithe standard, we're told that amount should be ten percent.

Both were gifts from land produce – *Firstfruits⁵* from the produce of the land, fruit of the trees, wine from the press, etc.; and *Tithes⁸* from the land increase (as well as animals). But their similarities end there.

From *The Gift Box* we see that *Firstfruits⁵* and *Tithes⁸* were completely different gifts. As the name implies, *Firstfruits⁵* were gifts from the top of the harvest - the "first" of the fruits from the land. *Tithes⁸* were not gifts of "firsts." For animal tithes, it was the last - the tenth animal to pass under the rod. For produce, it could be the 2nd tenth, the 3rd tenth, the fourth tenth... It did not matter. But it wasn't the first.

Another distinction is this – the amount of the *Firstfruits⁵* gift was determined by the giver. (Historians suggests it was somewhere between one and three percent of the harvest.) But the *Tithes⁸* was set by the law – ten percent.

And finally, the *Firstfruits⁵* were presented to the priests at the temple, whereas the *Levite Tithe^{8a}* was presented to the Levites in their hometowns.

FIRSTFRUITS AND TITHES

	<i>Firstfruits</i>	<i>Tithes</i>
Gift determined by	Giver (typically 1-3%)	Law specified a tenth (10%)
Gift came from	The first portion	Not the first portion (for animals, the last)
Gift presented to	The priests	Non priestly, Levites
Gifts given at	The temple	In their towns (where Levites lived)

THE TITHE DRIFT

Yesterday's tithe and today's tithe are drastically different!

What was once a multiple tithe structure has been reduced to a single ten percent standard. A tithe requirement for *certain Israelites* has shifted to a gift expectation for *everyone*. A gift code that once consisted of offerings first (from everyone) and then tithes (from some) has shifted to tithes (from everyone) and optional offerings above that. *Firstfruits* used to be a separate gift from the *Tithes*; today expressions of *Tithes* and *Firstfruits* are used synonymously.

<i>Tithing Under the Law</i>	<i>Tithing Today**</i>
20-30% per year	10%
Not for everyone	Is for everyone
Not the only gift; a gift among gifts	Often the only gift, and starting place for giving
Did not go to the temple*	Goes to the local church
Was not the Firstfruits	Is considered the Firstfruits

* exception, the Storehouse Tithe (1%)

** as commonly taught

TITHING IS BIBLICAL... “TEN PERCENT” GIVING IS NOT

Based on *The Gift Box* understanding, it's unlikely that anyone would ever have given 10% under the Law. Before an Israelite landowner set aside the first tithe, they gave animal and grain offerings, firstfruits offerings, firstborn gifts, temple taxes, etc. Each of these gifts represented some percentage of income. And of course the tithes combined 20-30% annually.

And for the poor that did not own land, they still gave offerings and freewill gifts. Even though not required to give tithes, they likely may have expended themselves beyond ten percent based on the existing gift structure.

You know the New Testament widow who gave two copper mites? Historians suggest her gift was tossed into the treasury containers dedicated for purchasing the bird offerings (again, gifts from the poor since those of means offered sheep, etc.). It was her *burnt offering*^{1a}, and Jesus marveled at her gift. She gave all that she had – but would never have tithed.

The bottom line is this – never was ten percent the giving standard under the Law. Therefore debating the tithe transfer application to today is pointless.

PART IV: TITHING & ACCEPTABLE GIVING

In this section we deal with some of these fall-out questions that are common when discussing problems with the Tithe.

- *If 10% never was the biblical giving standard, what does that mean for teaching on giving? Is there no standard at all? And without a clear giving standard, doesn't giving become sort of random?*
- *So is tithing wrong? Or can it still be a good place for new Christians to begin giving? Can we use it to teach our children to give?*
- *And what about church giving? Does the breakdown in the tithe standard result in a breakdown in church giving?*
- *Without the tithe, church funding becomes problematic. What would Jeff do if he were pastor?*

THE ACCEPTABLE GIFT STANDARD

The Bible speaks of a certain kind of gift that gets God's attention in a special way. It's called an *acceptable gift*. These *acceptable gifts* are pleasing to God. Abel gave a more *acceptable gift* than Cain. The Hebrew word (sha'ah) suggests that God was gazing at Abel and His gift. Moses instructed the Israelites to bring *acceptable* offerings to the altar, resulting in a pleasing aroma that floated to the heavens. (Leviticus 1:3, 9). Even Apostle Paul speaks of gifts that were "an *acceptable* sacrifice, pleasing to God" (Philippians 4:18).

As I studied the 2,000 gifts and organized them into *The Gift Box*, four clear truths rose to the surface. These truths are rooted in both old and new testaments and make up the *acceptable gift* standard. An *acceptable gift* is:

- a gift amount that matters
- a gift we determine
- a gift based on our ability
- a gift from a heart that pleases God.

This E-paper does not address these *acceptable gift* truths, but they are examined more fully in *Plastic Donuts*. The truths offer a healthy dose of both freedom and challenge. God gives us freedom of choice to determine our gifts. But since giving to God is no small matter, the amount we give matters. God measures our gifts based on our unique abilities and respective heart condition. God views our gifts more subjectively than by a one-size-fits-all standard (like the ten percent tithe).

IS TITHING WRONG?

Just because ten percent was never the divine giving standard does not make the practice of tithing evil. Practically speaking, the tithe is simply a measurement of a whole. It's a tenth (or ten percent), an expression of a part of a whole just like a "quarter" or a "half."

Before the Mosaic Law, Abraham committed a tenth of the spoils from battle to the priestly Melchizedek; and Jacob vowed to give God a tenth of future blessings. In neither case is it clear that these men were following a divine standard from God.

For Christians seeking a place for beginning the giving journey, ten percent *may* be acceptable (key word "may" – see section below). If parents wish to teach their children a giving standard, ten percent is an option. But so is five percent and so is fifty percent. (See my article "Teaching Children to Give" here: <http://www.acceptablegift.org/article/teaching-children-to-give>)

For givers, the problem with tithing is the sense of rules and regulations. As mentioned in Part I, when the tithe becomes a minimum standard for everyone, guilt and shame creeps in for some and pride and complacency for others.

For teachers, the problem with tithing is erred doctrine. When teachers prescribe tithing "because the Bible says so" (the 2,000 Gifts support shows it does not) or "because the tenth belongs to God" (actually all ten tenths do) or "because you'll be blessed or avoid being cursed" (toxic doctrine) – then the spirit of tithing has gone down a dangerous path... an unbiblical one.

SO IS TEN PERCENT GIVING ACCEPTABLE?

Again, if you've not read *Plastic Donuts*, this word *acceptable* may sound odd to you. God is not holding a check-list in hand grading your performance. And He's not like a stereotypical IRS agent either.

But certain behavior has the ability to please God much like how an earthly father feels when he finds himself gazing at his child with great pleasure.

So does ten percent giving have this affect on God? Of course God is the judge and determines if a gift is *acceptable* or not. For some people giving less than ten percent might be *acceptable*; for others, a gift more than ten percent might not be *acceptable*.

Whether or not ten percent giving is an *acceptable gift* depends on the *acceptable gift* truths as found in scriptures (and taught in *Plastic Donuts*.) These truths offer guidance and help us to know how God views our gifts from our unique circumstances.

WHAT ABOUT CHURCH GIVING?

If the tithe (ten percent) standard is invalid, does this weaken the biblical case for giving to the church?

Absolutely not! The biblical case for church giving today stands separate from the doctrine of tithing. (Thank goodness, right?)

Christians have a responsibility to give towards local church affairs. The following passages encourage church giving today.

- We are commanded to support preachers, teachers and workers of church affairs
 - 1 Corinthians 9:13-14; 1 Timothy 5:17-18
- We must share materially where we are being fed spiritually
 - 1 Corinthians 9:9-11; Galatians 6:6

See more guidance below.

IF I WAS A PASTOR...

This perspective of the tithe can be disruptive to how some have been taught to view giving. I also understand the challenge and difficulty of funding the mission of the local church. If I were a local church pastor, I would approach giving and tithing as follows:

Giving is about a relationship, not rules. I want my flock to know that God desires to personally connect with His children. Giving is a pathway for growing closer and relating to God.

Ten percent is not, and never was, the biblical giving standard. I would be firm in explaining that church offering practices and traditions have led to today's ten percent standard. I would also explain that the tithe is a very controversial matter today and that they will hear conflicting views. I would not spend time debating the tithe, but would seek to gain unity with church leadership if possible (but not an imperative).

Some of my folks would find great freedom in this discovery; the guilt, shame or sense of duty they've carried will fade. For others, the tithing truths will mess with their minds, especially those who grew up being taught to tithe and have done so faithfully. They'll need time to get used to the idea that giving is not prescribed, but personal... between them and God.

Some folks will refuse to accept that the tithe standard does not apply today. That's OK. I would not fight it. Whatever concerns or hang-ups they have about the lost tithe standard will be overshadowed by next point.

There is a biblical giving standard. It's called the *Acceptable Gift*. I would teach them the acceptable gift truths, which are rooted in both old and new testaments. Those who seemed relieved that ten percent giving is not the biblical standard will discover the acceptable gift standard is even more challenging than the false tithe standard. And those who seem rattled that their tithe standard has been removed will learn that a more biblical standard does exist.

The tithe (ten percent) is simply a measurement. I would affirm the tenth as a valid personal standard. It's a measurement, a tenth of a whole. If they wish to continue tithing as their personal giving standard, they are welcome to but should do so as part of considering the broader acceptable gift truths in guiding their giving.

Congregants have a responsibility to give to the church. I'd make clear the biblical responsibility to share materially to where they are being fed spiritually (their local church). The removal of the tithe standard does not undermine the command to support church functions. If my church had a Membership Covenant or Commitment (which I believe is appropriate), it would include a commitment to giving faithfully. I would ask everyone to set a personal standard for giving to the church; I would have no problems asking them to renew and submit their commitments on an annual basis. The purpose would be to provide processes to help them give. Processes are good.

Giving is mega-theme in scriptures. I would teach on giving often, reminding my flock that giving is a dominant theme taught by Jesus. I would teach the various angles taught in scriptures to encourage giving. Samples include:

- i. God is a Father, we are children – giving connects us to our Heavenly Father
- ii. God is Owner, we are managers – giving is how we steward our abilities
- iii. God is Rewarder, we are investors – giving stores up treasure in heaven
- iv. God is Praiseworthy, we give as worshippers – giving is an act of worship

PART V: GEEK'S CORNER

For those interested in exploring other questions about the tithe, this section presents a few questions that often surface in tithe discussions.

WHAT ABOUT MALACHI 3:8-10?

The most common passage used to encourage tithing today is Malachi 3:8-10.

8 “Will a mere mortal rob God? Yet you rob me. “But you ask, ‘How are we robbing you?’ “In tithes and offerings. **9** You are under a curse—your whole nation—because you are robbing me. **10** 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 there will not be room enough to store it.

Often pastors use this passage to suggest we should bring tithes (ten percent) to the storehouse (or church) to avoid God’s curses and receive His blessings instead. Let’s look at the texts, and also a deeper version of *The Gift Box*, to learn more about the context of this passage.

First, who is receiving God’s rebuke? In much of this chapter Malachi is addressing the priests, not the broader Israelite nation. See Malachi 1:6, 2:1.

What was the role of the priests? Among their many functions, they offered the daily sacrifices at the temple. To carry out these sacrifices, a large livestock supply was required. The animals for sacrifice were provided primarily through *Offerings* and *Mixed Gifts* received from the Israelites; they also received animals from the Levites who tithed on the *Levite Tithe*^{8a} (not the full tenth, but the “tenth of the tenth”, or *Storehouse Tithe*; see page 20).

Why were the priests being rebuked? Instead of offering the best animals to God, they were holding them back and offering blind and lame animals instead (1:8, 13). They supposedly sold the best animals at the market so they could fill their pockets with profits. God was displeased!

How were they robbing God? In Chapter 3 the rebuke resumes. Not everyone agrees if God was still addressing only the priests, or if the rebuke was broadened to include all Israelites. Either way, God is commanding the people to bring the expected gifts (tithes and offerings) to the temple. Clearly, many of the temple practices and other customs (i.e. marriage vows – see 2:14-16) had been abandoned.

Bring the whole tithe into the storehouse: Based on the context of Chapters 1 & 2, we see the priests were withholding acceptable animals from God (likely from *Offering gifts* and *Storehouse Tithe* gifts). We know from other texts (i.e. Nehemiah 10:37-38), the people were not giving their full tithes, which meant the priests were not receiving the full tithes on which to give their tithes. The giving system had broken down at all levels.

Often this verse (Malachi 3:10) is implied to suggest that Christians today should bring their tithes to the local church. As discussed in Part III, this transfer application (of yesterday's tithe to today's tithe) is problematic.

What about the promise of blessings and threat of curses? Yes, God does bless givers. Apostle Paul teaches that you reap what you sow (2 Corinthians 9:6). But the threat of curses for failing to give a prescribed minimum exists nowhere in New Testament teachings and is inconsistent with the spirit of how other Christians practices are taught.

What does this all mean? As we discussed more fully in Part III, it's a theological stretch to apply this passage to Christian giving today. The general idea that we should not rob God holds true; we should give to God. And we should support the local church that feeds us spiritually; and we should give outside the church as well. But to use this passage to enforce the ten percent standard, and that it should go first to the church, is erred teaching. And to suggests curses and blessings on people failing or fulfilling the tithe... even riskier.

	Who Gets It			
	Levites	Priests Temple	Giver	Poor
Offerings				
Burnt ^{1a}		✓		
Peace ^{1b}		✓	✓	
Grain ^{1c}		✓		
Sin ^{2a}		✓		
Guilt ^{2b}		✓		
Mixed Gifts				
Vows ^{3a}		✓	✓	
Freewill ^{3b}		✓	✓	
Firstborn ⁴		✓	✓	
Firstfruits ⁵		✓		
Temple Tax ⁶		✓		
Harvest gifts ^{7a}				✓
Gifts to Poor ^{7b}				✓
Tithes				
Levite ^{8a}	✓	+		
Festival ^{8b}	✓		✓	
Welfare ^{8c}	✓			✓

+ One percent of the overall *Levite tithe* goes to the temple as a *Storehouse tithe*. The remaining tithe amounts go elsewhere. See page 20.

WHAT ABOUT THE TITHE OF ABRAM AND JACOB?

Often tithe proponents use the pre-Mosaic mentions of a tenth to suggest the tithing (ten percent) standard existed before the Law. The two examples are the tithe gifts of Abram and Jacob.

Abram's Gift

And praise be to God Most High, who delivered your enemies into your hand.” Then Abram gave him a tenth of everything. (Genesis 14:20)

Jacob's Gift

20 *Then Jacob made a vow, saying, “If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear* **21** *so that I return safely to my father’s household, then the Lord will be my God* **22** *and this stone that I have set up as a pillar will be God’s house, and of all that you give me I will give you a* **tenth**.”

These are the only mentions of the *tithe* or *tenth* before the Mosaic period. As mentioned in Part IV, the tithe is a measurement or expression of a whole. It means a “tenth”, like a quarter or a half. The examples of giving tenths, absent from any other supporting scriptures, do not make clear that a divine giving standard (ten percent) was in place.

If we look at *The Gift Box*, there are other gifts that more closely describe Abram and Jacob's gift. Abram's gift was a gift of the spoils from war, a *freewill gift*^{3b} freely determined by himself. And Jacob's gift was a *vowed gift*^{3a}, also a gift amount determined on his own, and promised to God upon a future event (God's blessings).

THE GIFT BOX

OFFERINGS	MIXED GIFTS	TITHES
<ul style="list-style-type: none"> Burnt^{1a} Peace^{1b} Grain^{1c} Sin^{2a} Guilt^{2b} 	<ul style="list-style-type: none"> Vows^{3a} Freewill Offerings^{3b} Firstborn⁴ Firstfruits⁵ Temple Tax⁶ Harvest Gifts^{7a} Gifts to Poor^{7b} 	<ul style="list-style-type: none"> Levite Tithe^{8a} Festival Tithe^{8b} Welfare Tithe^{8c}

JEFF ANDERSON

Since childhood Jeff Anderson has displayed a unique blend of behaviors: he is both conservative yet aggressive, cautious but a risk-taker.

As a trained accountant fresh out of college, Jeff admits he found himself daydreaming about being a professional blackjack player. (Key word: “daydream”)

That explains how after a five-year career as a CPA with a big-six accounting firm, he left to become a full time stock daytrader. For the next five years he spent his days staring at computer monitors, skipping bathroom breaks, and riding the roller coaster of market highs and lows.



Contrary to what these career shifts may suggest, there was something much deeper going on in his heart. For years Jeff reflected heavily on spiritual matters of giving, and of God’s perspective on our lives. Through careful study of God’s Word, his growing passion in this area led to another radical career shift. In 2003, Jeff joined Crown Financial Ministries, eventually serving as Vice President of Generosity Initiatives.

After many years there, he went on to establish Acceptable Gift.

Jeff simply has a gift for seeing “ordinary” scriptural truths in fresh new ways, and challenging people to expect more from their journey with God. He combines solid biblical research with application to our everyday lives.

He is an author, speaker, teacher, advisor to churches and non-profits and financial mentor to many.

Jeff is married to Stephanie and has four children: Austin, Cade, Gunnar and Autumn.

PLASTIC DONUTS, BY JEFF ANDERSON

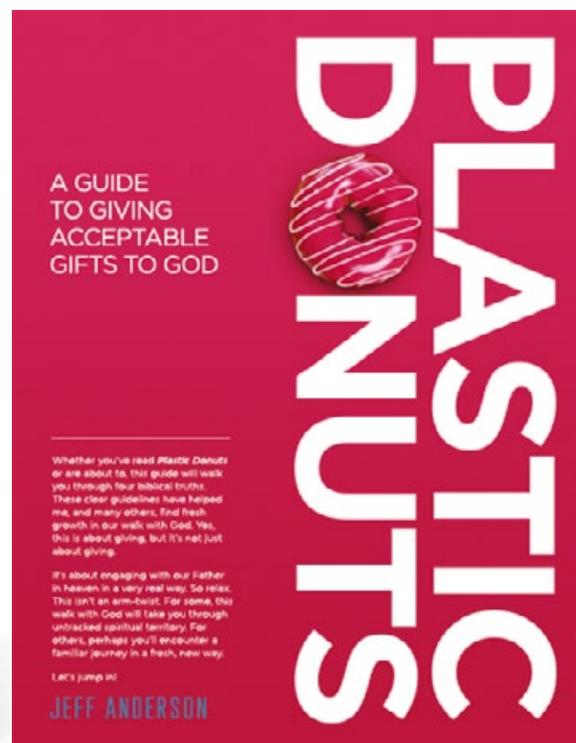
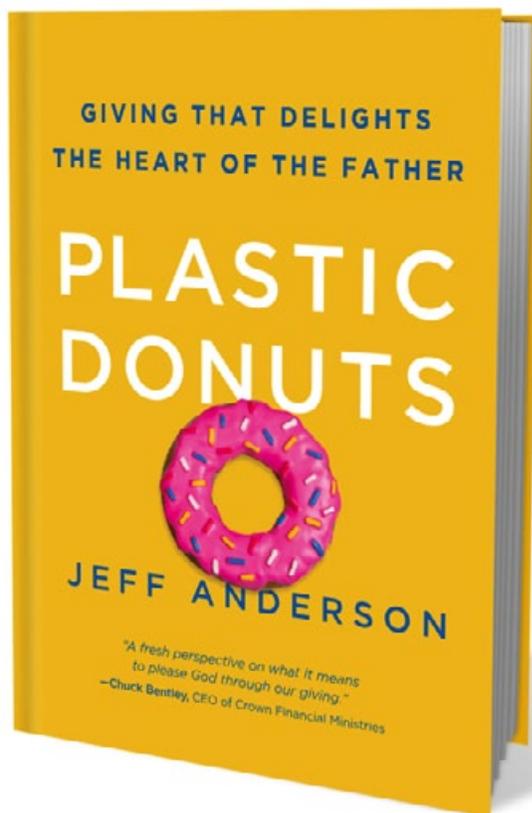
Plastic Donuts is the story of a special gift that helped me to see giving from God's perspective. The story is helping people give gifts with this unique perspective as well.

The Plastic Donut story takes away the cringe and awkwardness that so often accompanies the subject of giving, and frees people to think differently... and biblically.

Plastic Donuts is a story that brings everyone – leaders and followers, teachers and learners – onto the same page.

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