Tithing

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**What is the tithe?**
The word "tithe" comes from an Old English root meaning "one tenth." It is the common English translation for the Old Testament Hebrew asar word group. The tithe was an offering of one's agricultural income to the Lord as an expression of thanks and dedication. In the Old Testament agricultural economy, tithes were paid not in cash, gold or goods but in crops or livestock, for only the agricultural fruit of the promised land was to be tithed—not other forms of income. Although today we commonly think of the tithe as "10 percent" as a result, apparently there are three tithes in the Old Testament, two every year and a third every third year, or an average of 23.3 percent of one's annual produce from the land. There was also provision for freewill offerings and personal giving above and beyond the tithe, so that the tithe never stood alone. Tithes were given by the patriarchs Abraham (Genesis 14:17-20) and Jacob (Genesis 28:22); a system of tithes was instituted in the law of God given through Moses (Deuteronomy 12; 14; 26); and the prophets rebuked the children of Israel for failing to give the tithe to God (Malachi 3:8). The idea of the tithe is still present in the New Testament (Matthew 23:23), but it is never explicitly applied to believers. Instead, almost all Christians are called to more extravagant freewill giving in response to the gospel of the Lord Jesus, based on faith in God as Provider (2 Corinthians 9:6-10).

**Is the tithe the standard of Christian giving for us today, or was it just the standard for Old Testament Israel?**
Neither. The tithe was never the standard of Old Testament generosity, nor is it the standard of Christian generosity today. Tithing may be a helpful guideline as we strive to develop a lifestyle of even greater giving, but it was and is possible to tithe faithfully while neglecting true, biblical generosity (as Jesus pointed out to the Pharisees; see note on Matthew 23:23). First, a close look at the Old Testament and other ancient Jewish evidence shows that the tithe (as a mandatory gift equaling a tenth of one's income) only applied to crops and animals from the promised land, not to all income in any time and place. Moreover, 10 percent was never "the standard," for there were three tithes (two every year, one every three years) and many other offerings and gifts that were also part of Jewish life. In the Old Testament and today, God usually requires far more from His people than the 10 percent we typically assume.

**Didn't Jesus affirm that Christians should tithe?**
No; in fact, Jesus expected much more from His followers. His command to love others as we love ourselves and as He loved us (John 13:44) is a far higher standard than the tithe. It is interesting to note that none of the four passages in the New Testament where the tithe is mentioned requires Christians to tithe. Nor do these same passages expect Christians to stop at tithing. Luke 11:42 and Matthew 23:23 recall Jesus' condemnation of faithful tithers for failing to do justice and mercy; Jesus tells them they should indeed tithe, but He also would have told them that they should indeed circumcise their sons, sacrifice in the temple, participate in Jewish festivals and Sabbath observance, and other such law-keeping practices no longer mandated for Christians (see, for example, Luke 5:12-14). Here and in Luke 18:12 (where the Pharisee goes above and beyond tithing on fruit of the land to "everything"; in the same verse he goes above and beyond on fasting by doing more than was required), our attitude and Kingdom agenda of justice and mercy are more important than tithing according to Old Testament laws. Finally, Hebrews 7:4-10 does not advocate that Christians should tithe but specifically says it was something done by Jewish people for Levitical priests on the basis of law; the writer then uses Abraham's tithe to Melchizedek as allegorical proof of Melchizedek's superiority to Levitical priests. Instead of settling for 10 percent, we should note the command to give generously and radically, just as Jesus gave to us: loving God with all He had and loving His neighbor—even His enemies—as Himself, just as Jesus did (Matthew 22:37-40; 2 Corinthians 8:9; 1 John 3:16-19). John the Baptist raises the standard of giving to 50 percent (Luke 3:11), and Jesus exhorts us to give 100 percent (Luke 21:1-4). So the scarce mention of the tithe in the New Testament is evidence not that God expects less of us today, but that far more is possible. The tithe is still a helpful guideline insofar as it reminds us to give proportionally to the Lord as He blesses us, since He owns it all anyway. But by New Testament standards, settling for 10 percent can be a recipe for condemnation from Jesus if we are neglecting true generosity, just as it was for the tithing Pharisees (Matthew 23:23).

**Did Jesus really say that faithful tithing wasn't good enough?**
Yes. Jesus criticized the Pharisees (Matthew 23:23; Luke 11:42) not because they tithed but because they paid close attention to the details of God's law (e.g., tithing) while avoiding its deeper requirements (e.g., pursuing mercy, justice and the love of God). The important thing to remember is that Jesus commands His followers to be more biblical than the Pharisees' 10 or 23 percent tithing on agricultural products (down to herbs). Jesus calls us to pursue justice and mercy, following this standard: loving God with all we are and all we possess, and loving others as we love ourselves. The real question, then, is that if the tables were turned, how would I want to be loved? We see this ruthless logic applied in Jesus' parable of the Good Samaritan (Luke 10:25-37), in the apostle Paul's attempts to raise funds for the poor (2 Corinthians 8:13-15), and in the early church's refusal to cling to possessions when faced with the needs of others (Acts 2:42-45; 4:32-37). Moreover, Jesus' own sacrifice—with apologies to Bill and Melinda Gates, the largest and least deserved gift in history—serves as our standard (2 Corinthians 8:9; 1 John 3:16-18). After all, even in the Old Testament the tithe was only part of the generosity of God's people expressed in offerings, sacrifices and gifts and acts of mercy (Isaiah 58:6-7, 10; Micah 6:6-8).

**Who would have tithed in the Bible?**
Apparently, only those who owned land in ancient Israel (the promised land itself) would have tithed an average of 23.3 percent of agricultural produce. There is no evidence that the tithe was ever applied to those who did not own land, or to those who did not live in Israel, with one exception: the Levites would give a tenth of the tithe to the priests, who also were commanded to tithe from what had been given to them (Numbers 18:26-28). This shows us that "even 'full-time religious workers' were subject to the laws of tithing" (Blomberg, Neither Poverty nor Riches, 46). However, Israelites who had become poor and lost their land or those who had moved to cities and engaged in non-agricultural trades almost certainly would have been exempt from tithe under Old Testament law. This casts considerable doubt on the applicability of a "10 percent" tithe for all Christians today. Instead of settling for a hard-and-fast legal requirement of 10 percent, we should instead pay careful attention to the New Testament's radical teaching on generosity.

**Who would have been exempt from the tithe in the Bible?**
Apparently, those who did not own land in Israel, the promised land itself. In the Old Testament and in early Jewish literature, the tithe was not applied to all but only to landowners in Israel, who tithed off the increase of the land, i.e., what God's promised land produced for them. Accordingly, there is no record of tithing from servants and other non-landowners, widows, sojourners and others in the land since these all received from others. (When the Levites and priests tithe from their share, God promises that He will count to them as "the product of the winepress or the threshing floor," Numbers 18:27, 30, i.e., a tithe on the produce of the land.) Nor is there any evidence that tithe applied to all money/income, such as artisans in the cities or those who lost their land and became day laborers. This is why the Pharisees are said to tithe their herbs in Matthew 23:23 and Luke 11:42; they only tithed off what they produced in the promised land, as the Old Testament law commanded. When Jesus tells them they should have tithed, the tithe is only affirmed for Pharisees, i.e., relatively successful landowners living under the law, just as Jesus tells the leper who was healed to present himself to the priests for verification of his purity (again in obedience to the law). Note that Jesus does not tell them they should have tithed on everything: he tells them they should pursue justice and mercy, loving their neighbor as themselves—a far weightier requirement. Thus, there is no evidence in the Bible that the tithe applied to every single person and to all forms of income. Efforts today to enforce the tithe as a blanket requirement on everything we receive (income, gifts, etc.) are therefore inappropriate, as is the requirement that even the poorest of the poor should tithe. Of course, since we live in an age of unprecedented prosperity, giving less than 10 percent will probably leave most American Christians far short of Jesus' inflexible requirements: loving God with all we are and loving our neighbor as we love ourselves, in light of Jesus' sacrificial love for us (see notes on 1 John 3:16-18).

**How much was the tithe in the Old Testament?**
While we normally think of the tithe as a flat "10 percent," the biblical evidence suggests there were actually three tithes (Leviticus 27:30-33; Numbers 18:21-32; Deuteronomy 12:6; 14:22-29; 26:12) for an average total of 23.3 percent of what one produced while living on God's land. This, of course, is in addition to all the sacrifices and offerings and freewill giving recorded in the Old Testament (e.g., Leviticus 1-7). So even in Old Testament times, 10 percent was neither the "basic standard" nor the "starting point" for faithful giving.

**Does the Bible teach a tithe on income or on net worth?**
Income from the promised land yes, net worth no, but neither of these should stop us from giving generously. The Bible teaches that the tithe applied to crops and animals produced in the promised land, not to all income in any time and place. At the same time, the Bible never teaches a tithe on net worth. But to Christians in an age of unprecedented prosperity, these fine distinctions almost seem absurd. In a sense, the distinction between income and net worth is artificial, because God owns it all in any case and has put all of it in our hands to see what we will do with it. We often find ways to give God the obligatory "tip" while at the same time hanging onto all we can. But to do this is to miss the point. All our wealth belongs to Him. And what is more, He has saved us from judgment by the death and resurrection of Jesus, and He has a permanent inheritance stored up for those who trust Him. Instead of trying to create artificial standards for giving from our net worth and assuming they are taught in the Bible, we should give generously in keeping with Jesus' clear command to love others as He loved and gave Himself (John 15:12-13; 2 Corinthians 8:9, 13-15; 1 John 3:16-18). In light of these things, the answer is clear. The best biblical example of this pattern is King David (1 Chronicles 29:3), who recognized God's authority and experienced God's salvation. Therefore, when the time came to give to the Lord, he emptied his personal accounts as well as his official budget. In the New Testament, Jesus tells a parable about a successful "fool" who, when given a surplus, stores up more than he could need in his lifetime, rather than being rich toward God by distributing to the poor (Luke 12:15-33).

**Will God really "throw open the floodgates of heaven" if I start to tithe?**
Perhaps. But we must recognize that this oft-quoted passage (Malachi 3:10) was written not as a blanket promise to Christians in all times and all places, but to a very specific group of people in history—the impoverished, insecure Israelites living in the land after their return from exile in Babylon. God requires more here than just tithe (Malachi 3:5): He requires His people to be generous in mercy and justice. Similarly, the Pharisees during Jesus' time were scrupulous tithers, but Jesus told them that they were condemned, for they preferred giving a fixed percentage of crops to the more demanding, more radical and more important (or as Jesus said, "weightier") pursuit of justice and mercy and the love of God with their resources (Matthew 23:23; Luke 11:42). The command to give generously is not limited to a set percentage either in the Old Testament or the New. Instead, we are called to love our neighbor as we ourselves want to be loved (1 John 3:16-18), just as Jesus loved us (2 Corinthians 8:9). Of course, God in His gracious sovereignty may decide to bless us if we give generously. For instance, the apostle Paul taught the Corinthians they would be blessed if they contributed to the collection for the poor, so that they would "be made rich in every way so that you can be generous on every occasion" (2 Corinthians 9:11). But we should not tithe or practice any other form of giving solely for the economic benefits it might bring; our chief goal should be to glorify God (2 Corinthians 9:12-15).

**If I am not required to tithe, am I free to give whatever I want?**
Yes, but this doesn't mean we give whatever we wish, no questions asked. The apostle Paul did say, "Each one should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver" (2 Corinthians 9:7). But this begs the question, "How and why should I want to give?" Paul answers this for us in the surrounding passage: He presses the Corinthians to give by talking about the giving of others like the Macedonians, who gave generously with great joy despite their own poverty and suffering (2 Corinthians 8:1-5). He then lays down his aces: "You know the grace of our Lord Jesus Christ, who for our sakes became poor so that we by his poverty might become rich" (2 Corinthians 8:9). We are to be inspired, says Paul, by Jesus' own sacrificial example, which we are commanded to follow (Matthew 16:21-28; 1 John 3:16-18). He then argues that we who have been given much should give generously since this was God's design (2 Corinthians 8:14). Moreover, the call to generosity is one of the chief ways our "righteousness endures forever" (2 Corinthians 9:9, quoting Psalm 112:9), and God can never be out-given, for He will ensure we reap what we sow (2 Corinthians 9:8). Above all, we can produce praise for our Lord as the world sees His goodness through His people, as we are "made rich in every way so that you can be generous on every occasion" (2 Corinthians 9:11). So the question is not just how much we want to give, but how much we are guided and inspired to give based on the example of Jesus and others, and God's promises that our giving always will be to our benefit and His glory.

**If I choose to tithe, does God expect more than a tithe from me?**
For most Christians the answer is a resounding "yes." The Old Testament sets forth a system of tithes (10 percent offerings). For this reason, many Christians conclude that by giving 10 percent, they fulfill God's requirement and are absolved of further responsibility. But interestingly, the tithe is mentioned only rarely in the New Testament, not because God expects less from the majority of us, but because far more is possible, particularly given the fact that the Old Testament actually speaks of three tithes totaling 23.3 percent of agricultural income. Because Jesus has accomplished our redemption and the age of the Spirit has come, appealing to the tithe laws is trivial. The standard of giving in the New Testament is in many ways much more radical, rooted in the command to love God with all we are and love our neighbor as ourselves (Matthew 22:34-40; see also 1 John 3:16-18). John the Baptist raises the bar to 50 percent (Luke 3:11), the Lord Jesus 100 percent (Luke 21:1-4), and the apostle Paul "whatever a man purposes in his heart to give" (2 Corinthians 9:7) in light of the truth that God gives us wealth to share with others. "At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. Then there will be equality" (2 Corinthians 8:14). New Testament believers have more of revelation and of the Holy Spirit than the Old Testament believers did, so God reasonably envisions greater things from us. Those who choose to tithe should think of it as the "training wheels" for a career of ever-growing Christian giving.

**If I choose to tithe, what are some healthy ways to use the tithe?**
In general, we need to trust and support our church leaders, since this is largely their domain. For those of us in church leadership, we might be tempted first to build a budget based on our perceived needs and then to try to meet it with our tithe. But this may not be the best model. Our perceived needs likely will be influenced by ministry models, past experiences and what we see at other churches or organizations while the Bible's priorities may not even play an important role. Therefore, we as leaders should diligently pay attention to Scripture's priorities for our offerings and tithes, prayerfully keeping God's Word before us as we weigh our use of God's money.

**If I choose to tithe, what are some unhealthy ways to use the tithe?**
If we apply the tithe to ourselves or to others as a blanket requirement, as a "bare minimum" for every single person regardless of income or circumstance; or if we apply the tithe as a means of making God happy, we are going beyond what Scripture says. Similarly, if we think that tithing excuses us from giving anything else, we are probably in danger of being condemned, just like the Pharisees, who tithed but neglected "the weightier matters of the law" with their money by failing to practice justice and mercy and the love of God (Matthew 23:23; Luke 11:42). This is particularly true of those who have little income but live off a large net worth yet refuse to give from their net worth because the tithe "only applies to income," not their net worth. If we as church leaders only allow people to tithe for church buildings and pastor salaries, we have missed the important emphasis on the poor, the sojourner and the widow, as well as the community-building aspects of the tithe through feasts with those from all classes and economic levels of society. If the way in which we spend our tithes does not impact others (especially the very poor or those living off welfare or disability), we are missing the spirit of the Old Testament tithe, which was given to bless just such people.

**I'm taught that the tithe should go to the church budget. How were the three tithes used in the Old Testament?**
The three tithes in Israel were used for three main purposes: (1) to support the full-time religious workers, who were not given land of their own, (2) to provide a meal for community celebration and religious fellowship and (3) to provide for the needs of the poor. Together these three tithes added up to about 23.3 percent of one's agricultural income produced in the promised land. Numbers 18:8-32 explains that the tithes were given to the Levites, who, unlike the other 12 tribes, had no inheritance in the promised land. In Deuteronomy 14:22-29, a tithe of crops and livestock was to be shared in celebration with one's family and the community—especially the Levites. "Every third year, however, the tithes would go to the local storehouses so that they could be distributed not just to the Levites but also to other poor and marginalized people: 'the aliens, the fatherless and the widows' (Deuteronomy 14:28-29)" (Craig Blomberg, Neither Poverty nor Riches, 46). Even though the tithe no longer applies in the same way for Christians, God's priorities for giving—ministers, mission, fellowship and charity—have not changed.

**What happened to the Old Testament idea of a "tithe meal"?**
The specifics of the Mosaic tithes tend to receive little attention in Christian stewardship literature. While the details are not entirely clear, there seem to have been at least two tithes mentioned in Deuteronomy 14:22-29—the annual festival and the triennial Levitical tithes—although even the distinction between these two is not hard and fast. Interestingly, it seems that both of these tithes included an instruction to share with the needy. The festival "tithe meal" has especially to do with celebrating God's redemption and worshiping according to His command. One implication is that Christian giving is not strictly ascetic, for it involves the people's participation in the feast. Today Christians sometimes think of giving (and especially tithing) in a Levitical sense: giving to keep the church operating. But our giving (even if we regard it to be a "tithe") should be festival also—we fund the worship celebration in which we participate (i.e., Lord's Day worship), perhaps including meals and time spent together in fellowship in celebration of God's great redemption. Indeed, having received the fulfillment of God's promises in Christ, we have all the more reason for festival giving. This is how the apostle Paul treats the Lord's Supper in 1 Corinthians 11; it is an opportunity for the church to share a meal with one another, with the wealthy serving others who have less (and if such is not the case, Paul says, you are not sharing the Lord's Supper, but something else). (For a brief but excellent treatment of this subject, see Craig L. Blomberg's book, Neither Poverty nor Riches: A Biblical Theology of Possessions, pp. 46-47.)

**Where did the idea of a Christian tithe come from?**
It came from the Old Testament and from early church tradition. The tithe shows up only rarely in the New Testament, but it receives frequent mention (at least 30 times) in the Old Testament. The early Christian church, which was at first almost entirely Jewish, understood the ministry, death and resurrection of Jesus to be the fulfillment of God's promises to His people of Israel. For this reason they inherited and adopted the Jewish Scriptures as their own, which is why our Bibles today have an Old Testament. As a result, some parts of the church brought the teaching of the tithe along with them into the Christian era and attempted to apply it in various ways to the New Testament church. Early Christians and believers today almost always fail to apply the three tithes of the Old Testament in favor of one, whereas in the Old Testament tithers gave 23.3 percent of their annual income. However, the Bible itself never applies the tithe to Christians; rather, the New Testament models and commands what is often far greater and more sacrificial giving on the basis of Jesus' radical giving and the promise of a future inheritance (Luke 3:7-14, 12:22-34; 1 John 3:16-19; 2 Corinthians 8:1-9).

**Historically, how did the church use the tithe?**
John Calvin studied the early church's use of tithe and argued that there were four parts for church finance, roughly equal except in periods of dire need: "one to the clergy, another to the poor, another to the repair of churches and other edifices, a fourth to the poor whether strangers or natives" (this last being given to the bishops to do good works as needed); see his Institutes of the Christian Religion IV.4.5-8. These remarkable proportions led to remarkable mission in the early church, a mission largely derailed by the time of the Reformation. In fact, the Reformation was launched over abuses related to fundraising for construction of expensive church buildings for opulent bishops and priests. Calvin's division of the tithe into fourths was not the only standard, but he does base this on the ancient practice of the church.

**I don't work, but I do receive disability compensation. Should I tithe from this money?**
See below.

**I live off welfare money and/or Social Security checks. Should I tithe from this money?**
Tithe no; give yes. The tithe in the Old Testament almost certainly was never meant for day laborers and those who received welfare, but only for landowners with crops. We should give to the Lord out of whatever we have (2 Corinthians 8:12), keeping in mind that 10 percent was never the standard for Old Testament giving, nor is it the standard for Christian generosity today. Instead, we should ask ourselves how deep is our longing to be generous based on the example of Jesus Christ—who sacrificed everything He had for us, including His own life—and whether we believe God's promises that imitating His generosity always will be to our benefit and His glory. If welfare money or a disability check is all you have to live on and you are a Christian who wants to give generously to the God Who saved you, then rejoice anytime God sends an opportunity to give to those in greater need than yourself. Jesus commended the poor widow who gave two pennies—all she had to live on. By the Holy Spirit's power and through trust in God's providence, those of us on fixed incomes can emulate her example today. But we do so not out of guilt for failing to meet some arbitrary percentage, but out of the joy for receiving so great a salvation.

**Should I tithe from my take-home pay or my gross income?**
Hairsplitting is not the aim of Christian generosity. For most Americans, neither of these options will fulfill our giving obligations. God has always required much more than a fixed percentage—whether of net or gross income—from His people. When we consider that He has redeemed us through Hlis Son's sacrifice, how can we then let inconsequential things like the tax structure (in which the government claims its share of our paychecks first) keep us from giving generously to God? Instead of asking, "How much am I required to give?" why not ask, "How much can I give?" For those who choose to tithe as a starting point for disciplined generosity, let us consider this question: Who deserves the first and best part of our income, the government or the living God? (The answer is clear; see Proverbs 3:9.) Giving more to the Lord may require sacrifice—and that should be our aim if we seek to imitate the generosity of Jesus. But we should also remember that the Bible identifies no "one-size-fits-all" gift, and so those few Americans who are truly poor and must really sacrifice in order to give "as little" as 5, 6, 7 or 8 percent should not be made to feel guilty.

**Can a portion of my tithe go to secular charities?**
Probably not, for several reasons: (1) Most importantly, God always has required much more than a fixed percentage from His people. It would be a mistake to assume that we only owe God 10 percent and get to use the rest as we please. (2) In general, it is best to prioritize giving to the church. In fact, there is some debate about whether Christians ought to give anything at all to secular organizations. In some cases, however, gifts from Christians to well-chosen secular organizations can be a means of witness to non-Christian neighbors, especially where the goals of the secular group are consistent with God's commands (e.g., social justice, feeding the poor, etc.). (3) For those of us who choose to tithe as a way to become disciplined givers, it is important to remember the point of this Old Testament practice: to give the first and best of one's income to the Lord (Proverbs 3:9), especially for the benefit of His gospel workers and the poor. It is the Lord who owns all things (1 Chronicles 29:11) and Who has accomplished our salvation (Deuteronomy 26:8-10). The point is not just to give, but to give to God. To prioritize giving to other nonprofit groups is to miss the point. We give to the Lord primarily by way of His church, which is His appointed institution on earth (Matthew 16:17-19).

**Can a portion of my tithe go to other Christian ministries?**
Probably not, for several reasons: (1) The tithe never was nor is the standard of generosity for God's people. Generosity to the Lord is much more than giving a fixed percentage. (2) In general, it is best to give to the church first. The church is Christ's bride, for whom He gave His life (Ephesians 5:25). Christian ministries do very important and necessary gospel work, but they typically are "independent" and rarely accountable to a community of believers committed to one another's welfare and spiritual growth as is the local church. Moreover, ministries do not have the authority or range of responsibilities that God specifically placed on the institutional church (Matthew 16:17-19). For example, only churches can baptize, serve the Lord's Supper, or exercise church discipline—three things that Jesus required His followers to do. What is more, God has specifically instituted deacons in the church to administer Christian offerings wisely on His behalf (Acts 6:1-6). Because it is God's appointed institution, the church is the first and worthiest recipient of Christian giving. So, as long as we are giving to the church, we should feel free to give to any worthy Christian ministry. If you have concerns about possible misuse of offerings or neglect of an important ministry by your church, there are certain biblical steps that you should follow (Matthew 18:15-17). Rather than simply redirecting your tithe elsewhere, (a) submit to your church leadership by continuing to give in the interim, (b) raise your concerns directly with a pastor or church officer and (c) pursue the correction of financial misuse in cooperation with the church leadership. If, tragically, the church is so persistent in financial misuse that you cannot tithe there in good conscience, (d) do not subvert the leaders, but find and join another church to which you can give without reservation. (3) For those who choose to tithe as a means to disciplined giving, all of our tithes should go to the church, the authority God has instituted for us on earth.

**Can a portion of my tithe go directly to a needy family?**
Probably not, for several reasons. First, the tithe never was, nor is the standard of generosity for God's people. Generosity to the Lord is much more than giving a fixed percentage. Second, it is best to give to the church first. The church is Christ's bride, for whom He gave His life (Ephesians 5:25), and it is our spiritual family. The biblical pattern is to bring gifts to the church to be distributed as there is need (Acts 4:34-35). In fact, very early on, God specifically instituted deacons in the church to administer Christian offerings (Acts 6:1-6). Being God's appointed institution, the church is the first and worthiest recipient of Christian giving. For those who choose to tithe as a means to disciplined giving, our tithes should go to the church, not anywhere else. Not that there is any problem with giving to needy individuals or families. Our private acts of generosity are pleasing to the Lord. Indeed, it is as if we are helping Christ Himself (Matthew 25:45). By all means, we should give directly to the needy, but only in addition to—not in place of—our regular giving to the church.

**I currently do not attend church; where should my tithe go?**
The first of our giving typically should go to the church though God requires more than 10 percent from most of us. If you do not attend church, your giving probably should go to a church in your area that you trust. The Bible calls believers to prioritize giving to the local church, a unique institution which God specifically ordained to accomplish these things: to help the poor and needy and those suffering from personal or natural disasters (especially believers), and to support missionaries who serve believers and evangelize the lost. Even though you do not currently attend a specific church, it's good that you are still committed to figuring out what you should do with the resources God has given you. Understanding God's financial priorities requires spiritual growth; therefore, your first priority should be to develop a relationship with and join a community of other believers who can help you grow spiritually. But if finding such a church is impossible, try giving to other churches that you trust in your area—perhaps where friends attend or places where you visit; if this is not possible, find organizations that are doing work that excites you. For those of us who choose to tithe as a way to become disciplined givers, our loyalties and gifts should go first to the church for the fulfillment God's work.

**I recently received an inheritance from a relative. Is it OK to divide the tithe from this inheritance among several churches that he loved?**
Yes, but keep in mind that 10 percent is not the ultimate standard for Christian giving. Especially for Americans living in history's most prosperous nation, God may require us to give much more from our inheritances. If we already have enough, why increase our standard of living when we could increase our giving to the Lord from 10 percent to 80 or even 100 percent of the money we inherit? After all, our own investments in this world eventually will be destroyed, but investments in God's Kingdom will last forever. For those of us who choose to tithe as a way to become disciplined givers, we should remember that what counts is giving back to the Lord through His church. But don't stop there. For people who have been changed by the gospel of Jesus Christ, turning over part of an inheritance is not the end but only the beginning of their giving. Let it serve as a starting point for even greater giving down the road.

**Can my kids' Christian school tuition count toward my tithe?**
Probably not, for several reasons: (1) Most importantly, Christian generosity is much more generous than merely "giving a tithe." (2) In general, we should avoid ways of trimming "God's share" of our finances. To do so is to make light of His grace and to undercut our own spiritual growth. People who have been changed by the gospel of God's redemption in Christ look for opportunities to give more, not less, to their God (2 Corinthians 8:4). (3) Technically speaking, anytime we pay someone for goods or services (even "Christian" ones), it is a business transaction—a mutual exchange between two parties. This includes Christian school tuition, Christian concert admission, Christian magazine subscriptions, etc. Money exchanged for these things is not a gift, for Christians should never give to get something in return. (4) The organized church is God's appointed institution for worshiping, preaching the gospel, reaching the lost, administering the sacraments, etc. For those of us who choose to tithe as a way to become disciplined givers, our loyalties and gifts should go first to the church for the fulfillment of these important functions (see Malachi 3:8-10 and Acts 4:34-37), and then to other worthy institutions.

**Should I catch up on paying back-tithes? If so, how far back should I go?**
Perhaps, but keep in mind that there is no fixed percentage of Christian generosity—most of us can and should give more than 10 percent; meanwhile, some who are very poor may not be able to give that much. So the amount we might "owe" God in back-payments is not a fixed 10 percent of our incomes. The Scriptures exhort us to give generously (Luke 12:33), but contrary to what we might like, they do not give us much instruction when it comes to making up for past negligence of generosity. True, in the case of theft, the Old Testament law required the offender to make restitution up to fivefold (Exodus 22:1-15). Zacchaeus the tax collector apparently had this law in mind when he came to faith in Jesus and offered to repay four times what he had embezzled (Luke 19:8). But there is no clear biblical rule on making up for past negligence or greed. In the absence of such a rule, it would be wrong for us to make one. The important thing is to start giving in the present, not to fret over one's past sin. It may be that the Lord will lead you to give back to Him in greater measure in light of your earlier withholding. Those of us who choose to tithe as a starting point for disciplined generosity should keep in mind that we can never "pay God back" in an ultimate sense. In our relationship with God, the point is not to somehow keep accounts even, but to surrender all we have to Him.