

## Appendix 1

### CHRISTIAN GIVING

#### Assembly Remit

The General Assembly of 2003 passed the following deliverance in relation to the Board of Stewardship and Finance:

“The General Assembly instruct the Board to examine the scriptural principle of tithing with a view to this being presented as a specific part of their teaching and report to the General Assembly of 2004.”

#### Previous Assembly Reports

The General Assembly received Reports on tithing from the Committee on Stewardship and Budget in 1979 and from the Board of Stewardship and Finance in 1993.

The 1979 Report contained this section, entitled *The Views of the Committee*

“The question which the Committee had to answer in the light of this evidence was whether it should declare that tithing is “the Biblical standard of giving” and should therefore urge members to adopt this standard. The Committee decided against doing so for the following reasons:-

- (i) The Committee does not find the evidence on tithing in the Bible and the history of the Church so clear or consistent as to oblige the Church, in faithfulness to the Scriptures, to teach that tithing is ‘the Biblical standard of giving’ which members ought to adopt.
- (ii) Emphasis on tithing, instead of settling the question ‘How much should I give?’ tends to raise further questions. For example: ‘Should the tithe be a tithe of gross income or net income?’ ‘If it is net or disposable income, how should this be calculated?’ ‘Should the tithe cover giving to other causes besides the work of the Church?’ There is a danger of legalism in all this and the Committee would not wish to become involved in attempting to answer such questions.
- (iii) The Committee agrees with advocates of tithing that members should give thankfully and generously to God and for His cause, that congregations should provide more adequately for their worship and witness, and that the Church of Scotland should be able to maintain and develop its ministry, mission and service in Scotland and the world. But the question is – how is this to be achieved? There is certainly a place for obligation in Christian life and giving. It is sometimes necessary to remind members of the promises they have made; and it is right to lay before them the needs of the work of the Church. There are, however, limits to what can be achieved by emphasising obligations and needs, or by telling members what to do and how much to give. Christian giving is not just a matter of giving money or meeting obligations. It is a spiritual matter, for our giving expresses our faith in God, our loyalty to Christ, and our concern for others. These are the motives of Christian giving. Christians should want to give rather than have to give.”

The 1993 Report contained these conclusions:

“The Board did not, however, feel able to recommend the tithe as the standard of Christian giving ... However, one of the criticisms of the 1979 Report was its unwillingness to give direct and specific guidance on what would constitute a worthy level of Christian giving. It is clear from both the Old Testament and the New Testament that Christians ought to give proportionately to God. There is a clear New Testament emphasis on generous and sacrificial giving in grateful response to what

God has given to us and done for us in Jesus Christ ... No doubt there are members of the Church who give generously and even sacrificially but the evidence suggests that many Church members do not even give proportionately.”

### **The Biblical Teaching on Tithing**

Most of the biblical references to tithing are in the Old Testament. Only four are to be found in the New Testament – Matthew 23: 23-24; Luke 11: 42; 18: 9-14; and Hebrews 7: 1-10.

When the biblical references to tithing are considered by various writers on this subject, it is evident that there is considerable disagreement about this subject. R T Kendall begins the first chapter of *The Gift of Giving* with these words:

“There is ultimately only one reason why every Christian should be a tither: because it is Biblical. All other reasons, whatever their advantages may be, would not have any weight behind them at all if what we are talking about was not utterly Biblical.”

However, Stuart Murray in *Beyond Tithing* makes almost the opposite comment:

“My firm conviction is that tithing has been a pernicious and unjust system through many centuries; that it is based on a deeply flawed interpretation of biblical teaching; that it hinders thoughtful engagement with the much broader scope of biblical teaching on the issue of handling resources ... Texts about tithing comprise a very small proportion of what biblical authors have to say about financial issues. On what basis are they given paradigmatic significance? What other biblical principles or practices do we fail to grapple with when we prioritise the tithing texts in this way?”

The fact that there are very few references to tithing in the New Testament is interpreted by different writers in different ways. Those who advocate tithing as the basis for Christian Giving tend to argue that there are few explicit references because tithing is assumed as a practice. Those who are critical of teaching tithing say that it is not mentioned very often and is not advocated in the New Testament because it was not an important part of Jesus’ teaching.

There is disagreement about who was required to tithe in response to the Law of Moses. Those who advocate tithing argue that every Jew was required to tithe. Others suggest that it was only those who had inherited land who had this obligation, and that the poor did not tithe.

There is also disagreement about the interpretation of “storehouse” (Malachi 3: 10). Some writers, such as R T Kendall, insist that the full tithe must be given to the local Church. Others accept that, in interpreting this verse for the Church of today, the tithe may be distributed among various Christian enterprises.

There is a real division of opinion on what the Bible is actually saying about tithing. While it can be said to be a biblical model for giving, it would be difficult to argue that it is the Christian standard for giving.

### **The New Testament Emphasis on Sacrificial Giving**

New Testament teaching on giving emphasises generosity and sacrifice as the main characteristics of Christian giving. Key passages in the gospels are Jesus’ encounter with the rich young man (Matthew 19: 16-22; Mark 10: 17-22; Luke 18: 18-25); the widow’s offering (Mark 12: 41-44; Luke 21: 1-4); and Jesus’ encounter with Zacchaeus (Luke 19: 1-10). Another very important passage is 2 Corinthians 8: 1-15, where Paul commends the sacrificial giving of the Macedonian Christians. Acts 2: 43-47 and Acts 4: 32-37 present a picture of the first days of the Church when there was a giving up of individual possessions for the common good.

While the Church may be divided on the biblical teaching on tithing, it should be able to unite around the New Testament emphasis on generous and sacrificial giving. This emphasis is not an easy option when compared with Tithing. Stuart Murray, in *Beyond Tithing* makes this comment:

“Tithing is simply not radical enough for the kingdom of God – especially where tithes are used primarily to support church staff, premises and programmes. Costly

decisions are needed that may involve living more simply, moving into smaller houses and into run-down neighbourhoods, redistributing resources across the world church, investing capital as well as income in kingdom projects, and much else. Becoming rich honestly is no barrier to following Jesus, but retaining wealth in a world of poverty, hunger and suffering surely is.”

This comment is a call to far more radical giving than the call for tithing. Exploring and accepting the New Testament emphasis on sacrificial giving will be more painful than an acceptance of tithing as the biblical model or Christian standard for giving.

### **Appreciation of those who choose to Tithe**

It has already been noted that Stuart Murray is one of those who is critical of advocating tithing, but he does make this comment:

“Many fine Christians have expressed their devotion to Christ, their faith in God’s promises and their commitment to the advance of God’s kingdom through tithing. They testify to diverse spiritual and material blessings, which they associate confidently with the practice of tithing. It is not the intention of this study to dismiss such testimonies or to minimise the love, faith and generosity of those for whom tithing has been a powerful aid to discipleship.”

It is not the intention of this report to criticise those who choose to tithe. While tithing has not been accepted as the biblical standard for giving, it is not being criticised as a chosen practice. At the present time in the Church of Scotland it is probably the case that the most generous giving comes from those who choose to tithe, and from congregations where tithing is part of their teaching on Christian giving. With the exception of very rich tithers, the giving of those who tithe is probably the nearest we get to sacrificial giving. The Church should be prepared to acknowledge and appreciate the value of tithing to supporting its worship, mission and service.

### **Everything is from God and Everything is for God**

Sometimes tithing has been misunderstood as 10% for God and 90% for ourselves (to do with as we like). This is certainly not biblical, and was emphasised in the 1993 Report with this quotation from the paper submitted by John Barclay:

“Putting emphasis on tithing might well constitute a trap if the impression were given that the Christian can do whatever he or she desires with the other ninety per cent. (This is at least part of the reason for the criticism of the tithing practice in Matthew 23: 23 – the minute concern for the giving of ten per cent can overshadow the large and limitless commitment which we owe to God.)”

As Christians we believe that everything is from God and everything is for God. This means that what we spend on ourselves and our families should honour God just as much as what we give in our offering at church.

If everything is from God and for God, why should there be a special claim on part of our financial resources for an offering to God?

A booklet prepared for the Stewardship Committee of the British Council of Churches in 1980 includes this paragraph:

“The greatest gift with which the Church has been entrusted is the Gospel – ‘the light of the knowledge of the glory of God in Jesus Christ’ (2 Corinthians 4: 6); ‘the unsearchable riches of Christ’ (Ephesians 3: 8); ‘the gospel which you received, in which you stand, by which you are saved’ (1 Corinthians 15: 1-2). This means that the first task of the Church, after waiting on God and seeking the help of the Spirit, is to make known the Good News of God given in Jesus Christ (Matthew 28: 18-20, Luke 24: 45-47, Acts 2: 22-42). The commands of the risen Jesus to his followers speak of sending and going out – to the local community, to the nation, and to the

world. The budgets of the Churches and congregations should be examined in the light of this priority. How much time, money and effort are given by congregations to obeying the commands to make Christ and the Gospel known and to serve men and women for his sake?"

**While everything we have is for God, our giving to God for the work of the Church is special because we have a responsibility for the stewardship of the gospel. As Christians we are committed to sharing and spreading the gospel. Our offering of money in an act of worship is an offering to God for this purpose. This purpose is so important that our offering should be a priority in our spending, and should be not only generous but sacrificial giving.**

**The New Testament call for sacrificial giving places a great responsibility on the Church at every level. If the justification for inviting sacrificial giving is the stewardship of the gospel, then what is given must be used, and seen to be used, for the advancement of the kingdom of God.**

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