

Tithes, Offerings and Vows

There is a lot of confusion about whether or not Christians are supposed to tithe, what type of offerings a Christian should give, and what the difference is between the two. There are also concerns about whether it is appropriate to take a vow, oath, or pledge either verbal or written and what “swearing” is. This commentary will investigate and address these issues.

To begin, let’s define the terms we are investigating:

Offering: A contribution, donation, or gift of any amount given to a church or God in order to satisfy a need. An offering may be given just once or may be a recurring event at a certain time interval depending on circumstances.

Tithe: A tithe is an offering but it is specifically and literally one tenth. As applied in a religious situation, a tithe is the giving of one tenth of a persons income or certain possessions to a church or God. A tithe may be a one time offering or it may be a continual offering given at a certain time interval.

Vow: A solemn promise, oath, or pledge. As applied in a religious situation, a vow is a promise to a church or God to do something in the future.

Swearing: Invoking the name of God (“I swear to God”) or another sacred icon such as “by the temple” or “on my mother’s grave” in order to promote yourself as being more righteous. This should never be done by anyone under any circumstance.



Old Testament Giving

Giving in the Old Testament takes two main forms of an offering or a tithe. There are also many instances of vows being made in the Old Testament. Vows in the Old Testament are usually verbal rather than written.

Old Testament Offerings

There are many different types of offerings given in the Old Testament. The first offering recorded is in Genesis Chapter 4 involving Cain and Abel.



[Genesis 4:3] And in the process of time it came to pass that Cain brought an offering of the fruit of the ground to the LORD.

[Genesis 4:4] Abel also brought of the firstborn of his flock and of their fat. And the LORD respected Abel and his offering,

[Genesis 4:5] but He did not respect Cain and his offering. And Cain was very angry, and his countenance fell.

God had not given the law to the Israelites yet so it is unknown exactly why Cain and Abel were doing this or how they knew to do it. It is obvious though that Abel's offering of the firstborn of his flock was a much more pleasing offering than Cain's grain or fruit offering.

Let's not forget the second offering recorded in the Old Testament when God commanded Abraham to sacrifice his son Isaac as a burnt offering.

[Genesis 22:2] Then He said, "Take now your son, your only son Isaac, whom you love, and go to the land of Moriah, and offer him there as a burnt offering on one of the mountains of which I shall tell you."



Again, as far as we know, no specifics had been commanded to anyone by God at this time with respect to giving offerings so this seems to be a cultural norm that people were accustomed to.

Old Testament First Fruits or “Firstling” Offerings



“Offerings” in the Old Testament took several different forms but they usually focused on animals, grain, wine, oil, or other natural resources. The “first born” or “firstling” which was the first to “open the womb” for both the Israelite people and their animals was to be consecrated to God.

[Exodus 13:2] "Consecrate to Me all the firstborn, whatever opens the womb among the children of Israel, both of man and beast; it is Mine."

There were also first fruits offerings of the Israelite harvests (grain or fruit).

[Exodus 23:19] The first of the firstfruits of your land you shall bring into the house of the LORD your God. You shall not boil a young goat in its mother's milk.

It is not told specifically how much the Israelites were to give with respect to grain or fruit offerings. There were eight main types of offerings and any of them could be tied to a vow. Below is a chart giving a brief explanation of each.



Offerings

Type	Reference	Purpose	Offering
Burnt Offering	Leviticus 1:1-17, 6:8-13	Atonement for sin in general, enabling an unholy people to approach a holy God	Unblemished bull; male sheep or goat; male or female dove/pigeon (based on wealth)
Grain (Meat) Offering	Leviticus 2:1-16, 6:14-23	An expression of thanksgiving and dedication to God	Flour or grain
Peace (Fellowship) Offering	Leviticus 3:1-17, 7:11-38	An expression of gratitude and desire for fellowship with God	Unblemished bull/male or female sheep/goat
Wave Offering (Part of Peace Offering)	Leviticus 7:30-31	The breast of the animal was waved back and forth, toward and away from the altar, as a symbol of presenting the offering to God and of His returning it to the priest.	Unblemished bull/male or female sheep/goat
Heave Offering (Part of Peace Offering)	Leviticus 7:32	The <i>contribution</i> that consisted of heaving the right shoulder of the animal up and down, symbolically setting it aside as a contribution to God for the use of the priests.	Unblemished bull/male or female sheep/goat
Sin Offering	Leviticus 4:1-5:13, 6:24-30	Atonement for unintentional sins of weakness or carelessness	Unblemished bull/male or female goat
Guilt (Trespass) Offering	Leviticus 5:14-6:7, 7:1-10	Atonement for specific sins; injured persons compensated for their losses	Unblemished ram
Freewill (Voluntary) Offering	Leviticus 22:21-23; Numbers 15:3	Given freely from a willing heart based on specific needs or just a desire to give.	Can be almost anything including money, gold, silver, grain, fruits, and livestock
Vow (Personal Promise)	Leviticus 7:16	Based on circumstances and the desires of a persons heart, they make a vow to give a certain offering.	Any of the above offerings could be vowed.

Finally, one of the most memorable instances of an offering being made was at the time when God was giving Moses the ten commandments and the plans on how to build the tabernacle. At this time, God commanded Moses to ask for an offering of materials in order to build the tabernacle.

[Exodus 25:2] "Speak to the children of Israel, that they bring Me an offering. From everyone who gives it willingly with his heart you shall take My offering.

The people were so excited to do this and their hearts were so supportive of God that it got to the point when Moses needed to tell them to stop bringing materials because there was too much!



[Exodus 36:6] So Moses gave a commandment, and they caused it to be proclaimed throughout the camp, saying, "Let neither man nor woman do any more work for the offering of the sanctuary." And the people were restrained from bringing,

[Exodus 36:7] for the material they had was sufficient for all the work to be done--indeed too much.

It is extremely important to note here that God only wanted offerings from people who were willing in their hearts. This is a shadow of the type of giving for Christians that we will look at in the new testament.

Old Testament Tithes

The first instance of any type of tithe (offering of a tenth) that we encounter in the bible is in Genesis chapter 14 when Abraham fights against several kings in order to free his kidnapped brother Lot. Abraham is successful in overcoming the kings, freeing Lot, and recovering all of the stolen goods as well as the kidnapped women. The king of Sodom and Melchizedek, the king of Salem, went out to meet Abraham in the Valley of Shaveh.



[Genesis 14:17] And the king of Sodom went out to meet him at the Valley of Shaveh (that is, the King's Valley), after his return from the defeat of Chedorlaomer and the kings who were with him.

[Genesis 14:18] Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High.

[Genesis 14:19] And he blessed him and said: "Blessed be Abram of God Most High, Possessor of heaven and earth;

[Genesis 14:20] And blessed be God Most High, Who has delivered your enemies into your hand." And he gave him a tithe of all.

We do not know exactly why Abraham gave this tithe (tenth) or if Abraham ever tithed again. The law had not been given yet so this may have been a “shadow” of the tithing requirements that were to come.

Later, Moses received the law from God and it defined all of the specific offerings and tithes that were expected from the Israelites. Unlike offerings, which can be a one time event or may be done based on a need, tithes that were defined by “the law” were offerings of a tenth that continued forever.



[Leviticus 27:30] And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD's. It is holy to the LORD.

[Leviticus 27:31] If a man wants at all to redeem any of his tithes, he shall add one-fifth to it.

[Leviticus 27:32] And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD.



God makes it very clear here that a tithe of everything from the land was required as well as one tenth of all animals. In the book of Malachi, the Israelites are cursed by God for not continuing to follow through with their tithe requirements.

[Malachi 3:8] "Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings.

[Malachi 3:9] You are cursed with a curse, For you have robbed Me, Even this whole nation.

There were other forms of offerings and tithes that were centered around feasts, sabbatical years, and other needs including the Levite priests, orphans, and widows.



[Deuteronomy 14:27] You shall not forsake the Levite who is within your gates, for he has no part nor inheritance with you.

[Deuteronomy 14:28] "At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates.

Old Testament Vows

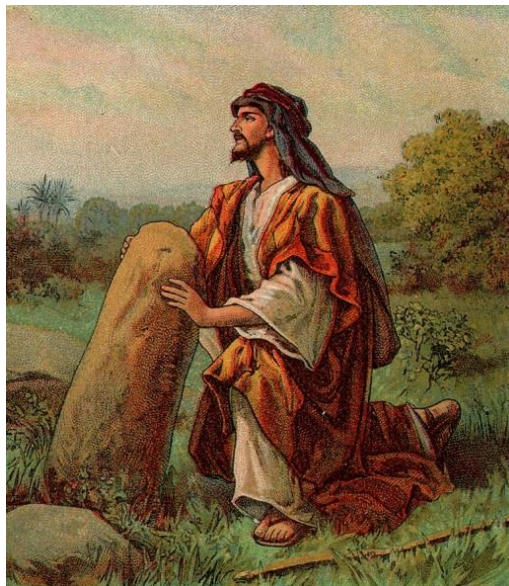
The first time a vow is made (and the second time a tithe is offered) in the bible is by Jacob in Genesis chapter 28. In this chapter, Jacob basically vows to God that if He gets him to his father's house, he will give Him one tenth (tithe) of everything he has.

[Genesis 28:20] Then Jacob made a vow, saying, "If God will be with me, and keep me in this way that I am going, and give me bread to eat and clothing to put on,

[Genesis 28:21] so that I come back to my father's house in peace, then the LORD shall be my God.

[Genesis 28:22] And this stone which I have set as a pillar shall be God's house, and of all that You give me I will surely give a tenth to You."

Again, we do not know exactly why Jacob chose to offer one tenth to God because the law had not been given yet. Later, when the law was given, God gave a very specific set of requirements surrounding vows (See Numbers 30:1-16).



Also, as mentioned earlier, there were vows made that were associated with the different types of offerings. A vow was basically a personal promise to God that something would be offered in a certain form and time. God took vows very seriously and expected them to be adhered to once they were made.

[Numbers 30:2] If a man makes a vow to the LORD, or swears an oath to bind himself by some agreement, he shall not break his word; he shall do according to all that proceeds out of his mouth.

New Testament Giving

All of the “First Fruit” offerings as well as all of the tithing requirements in the Old Testament were defined in the Mosaic Law given specifically to the Israelites (Jews). Once Jesus fulfilled the law, all of these Old Testament requirements were eliminated; however, there are definitely still “giving” needs alluded to within the New Testament for Christians.

So, before Jesus, there were tithes and offerings defined by the law that were focused on temporarily “covering” sin:

[Hebrews 10:4] For it is not possible that the blood of bulls and goats could take away sins.

[Hebrews 10:8] Previously saying, "SACRIFICE AND OFFERING, BURNT OFFERINGS, AND OFFERINGS FOR SIN YOU DID NOT DESIRE, NOR HAD PLEASURE IN THEM" (which are offered according to the law),



Then Jesus fulfilled the law and gave His life to cover our sins forever:

[Hebrews 10:10] By that will we have been sanctified through the offering of the body of Jesus Christ once for all.

Now, we have the Holy Spirit who is ministering to our hearts through the “New Covenant”:

[Hebrews 10:15] But the Holy Spirit also witnesses to us; for after He had said before,

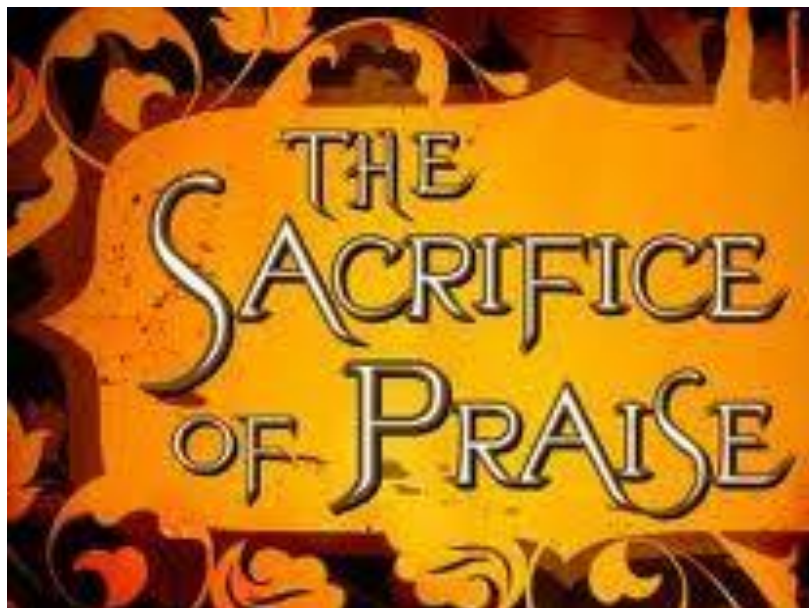
[Hebrews 10:16] "THIS IS THE COVENANT THAT I WILL MAKE WITH THEM AFTER THOSE DAYS, SAYS THE LORD: I WILL PUT MY LAWS INTO THEIR HEARTS, AND IN THEIR MINDS I WILL WRITE THEM,"

We need to continually offer a sacrifice of praise, do good, and share and we must do these things with joy:

[Hebrews 13:15] Therefore by Him let us continually offer the sacrifice of praise to God, that is, the fruit of our lips, giving thanks to His name.

[Hebrews 13:16] But do not forget to do good and to share, for with such sacrifices God is well pleased.

[Hebrews 13:17] Obey those who rule over you, and be submissive, for they watch out for your souls, as those who must give account. Let them do so with joy and not with grief, for that would be unprofitable for you.



New Testament Tithes

There is no such thing as a “tithe” (remember tithe means 10%) for a Christian. Christians should give but there is no percentage that is commanded by God. All giving by Christians is a form of “offering”.

Stewardship

For a Christian, it is extremely important to realize that God owns everything. Everything we have is given to us by God and it is up to us to be good stewards with it. This includes our Time, Talent, and Treasures (money or material possessions). With this in mind, Christians should not just give money, but we should give money faithfully, joyfully, and wisely. Jesus reminds us that if we are trustworthy with what He gives us, we will be trusted with more. (**NOTE:** “mammon” is money)

[Luke 16:10] He who is faithful in what is least is faithful also in much; and he who is unjust in what is least is unjust also in much.

[Luke 16:11] Therefore if you have not been faithful in the unrighteous mammon, who will commit to your trust the true riches?



New Testament Offerings

All giving that Christians do is a form of “offering” and should not be referred to as a “tithe” unless it is specifically a 10% offering. We must remember that the Israelites gave 10 percent and were promised land, many descendants, and physical blessings. We are guaranteed so much more with eternal life through Jesus Christ...It would seem we should want to give more. The old covenant gave the Israelites condemnation or blessing based on tithes, offerings, and following the law. The new covenant gives Christians a free gift of salvation and eternal life based on faith and gives us liberty to follow convictions put on our hearts by the Holy Spirit.



Throughout the Christian walk, Christians are being sanctified by the Holy Spirit and should have a desire to become more and more like Jesus Christ. This means that Christians should want to become more and more generous. Everything a Christian does should be done from the heart. You should want to help support your pastor, your church, the poor, and the needy in your area and around the world. Christians should also have a great desire to support missionaries and any form of spreading the gospel that is available.

Under no circumstance should church leaders require any type of tithe or define any particular amount to give. We are given salvation and grace through faith in Jesus Christ not through tithing or giving. Giving must always be between the giver and God based on a desire of the heart.

Jesus puts it very nicely and tells us that we can see where our heart is based on where we invest our money. Please not that this does not mean you can buy your way into heaven.

[Matthew 6:19] "Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal;

[Matthew 6:20] but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal.

[Matthew 6:21] For where your treasure is, there your heart will be also.

Let's look at specifically what Paul says to the Corinthians about the "new covenant" through Christ. He tells us that it is not through the letter (the law) but it is through the spirit. Thus, the law has been fulfilled and abolished.



[2 Corinthians 3:4] And we have such trust through Christ toward God.

[2 Corinthians 3:5] Not that we are sufficient of ourselves to think of anything as being from ourselves, but our sufficiency is from God,

[2 Corinthians 3:6] who also made us sufficient as ministers of the new covenant, not of the letter but of the Spirit; for the letter kills, but the Spirit gives life.

Paul goes on to give the Corinthians a shining example of giving that had occurred in Macedonia. The Macedonian churches had been put under a great trial of affliction but they had given out of their hearts to the point of extreme sacrifice.

[2 Corinthians 8:1] Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia:

[2 Corinthians 8:2] that in a great trial of affliction the abundance of their joy and their deep poverty abounded in the riches of their liberality.

[2 Corinthians 8:3] For I bear witness that according to their ability, yes, and beyond their ability, they were freely willing,

[2 Corinthians 8:4] imploring us with much urgency that we would receive the gift and the fellowship of the ministering to the saints.

[2 Corinthians 8:5] And not only as we had hoped, but they first gave themselves to the Lord, and then to us by the will of God.



Paul then goes on to ask (not command) the Corinthians to give as they can from their hearts. The following verses are the core of the giving doctrine for Christians.

[2 Corinthians 8:8] I speak not by commandment, but I am testing the sincerity of your love by the diligence of others.

[2 Corinthians 8:9] For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich.

[2 Corinthians 8:10] And in this I give advice: It is to your advantage not only to be doing what you began and were desiring to do a year ago;

[2 Corinthians 8:11] but now you also must complete the doing of it; that as there was a readiness to desire it, so there also may be a completion out of what you have.

[2 Corinthians 8:12] For if there is first a willing mind, it is accepted according to what one has, and not according to what he does not have.

[2 Corinthians 8:13] For I do not mean that others should be eased and you burdened;

[2 Corinthians 8:14] but by an equality, that now at this time your abundance may supply their lack, that their abundance also may supply your lack--that there may be equality.

[2 Corinthians 8:15] As it is written, "HE WHO GATHERED MUCH HAD NOTHING LEFT OVER, AND HE WHO GATHERED LITTLE HAD NO LACK."

Giving Summary:

- It is not a command from God
- There must be a realization of what Jesus did for us
- There must then be a willing mind (heart)
- It should not burden the giver
- It should be a form of equalizing so that no one has any need

Paul continues later in his letter to remind the Corinthians that their offering must be done willingly and generously and that God loves a cheerful giver.

[2 Corinthians 9:5] Therefore I thought it necessary to exhort the brethren to go to you ahead of time, and prepare your generous gift beforehand, which you had previously promised, that it may be ready as a matter of generosity and not as a grudging obligation.

[2 Corinthians 9:6] But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully.

[2 Corinthians 9:7] So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.

New Testament Vows, Pledges, Oaths, and Swearing

For all purposes being covered here, a vow, a pledge or an oath are all the same and they are all a promise to do something. For a Christian, these terms typically refer to the giving of money to their local church.

Vow = Pledge = Oath

Swearing is when a vow, pledge, or oath is taken but it is reinforced by “swearing” to God or another sacred icon. An example of this would be:

“If I get home safely, I swear to God that will never drink alcohol again.”



Let's look at what Jesus tells us:

[Matthew 5:33] "Again you have heard that it was said to those of old, 'You shall not swear falsely, but shall perform your oaths to the Lord.'

[Matthew 5:34] But I say to you, do not swear at all: neither by heaven, for it is God's throne;

[Matthew 5:35] nor by the earth, for it is His footstool; nor by Jerusalem, for it is the city of the great King.

[Matthew 5:36] Nor shall you swear by your head, because you cannot make one hair white or black.

[Matthew 5:37] But let your 'Yes' be 'Yes,' and your 'No,' 'No.' For whatever is more than these is from the evil one.

What Jesus is saying here is that if you say you are going to do something, simply say “Yes” I am going to do it or “No” I am not going to do it. In the Old Testament times, many people, including the Pharisees, would “swear by the temple” or “swear to God” or “swear by the temple gold”, etc. in order to make themselves sound more credible or righteous.

There is absolutely nothing wrong with church leaders urging their congregation to give generously, sacrificially, and from the heart. There is also nothing wrong with church leaders asking if you can fill out a pledge card; however, you need to be very careful and prayerfully think it through before committing to it.

MY PLEDGE	
TO _____	for _____ (year)
To carry on God's work, to make my Church available to others as it has been to me, to help maintain my Church's strength by keeping it financially strong, I promise, God helping me, to give to its support during the coming year, as follows:	
\$ _____	for CURRENT EXPENSES
\$ _____	Remarks: _____
\$ _____	_____
\$ _____	_____
\$ _____	TOTAL [] Weekly [] Monthly _____
Name _____	
Address _____ No. _____	

Again, I must stress that it is imperative that pledges, written or verbal, be taken very seriously.

[Ecclesiastes 5:6] Do not let your mouth cause your flesh to sin, nor say before the messenger of God that it was an error. Why should God be angry at your excuse and destroy the work of your hands?

If you are going to sign a pledge card or some other type of written vow or oath, read the words very carefully. It should be treated as an extremely important legal and binding contract between you and God.



Things to Avoid When Pledging (vowing or taking an oath):

- Don't use a pledge to try to make yourself look good.
- Don't forget a pledge is a solemn promise to God.
- Don't break your pledge.
- Don't take a pledge that depends on someone else.
- Don't take an open ended pledge that could bind you inappropriately.

Conclusion

The Israelites had very complicated laws and rules that they needed to follow in order to be compliant with the law set forth by God. There were many different types of offerings, tithes, and vows that took place on a continual basis. These forms of giving along with following the other points of the law temporarily “cleansed” the Israelites from their sins.

Since Jesus has completely satisfied the law and has given His life to permanently cleanse us from sin, we no longer need to follow the Old Testament tithes, offerings, vows, or laws. We are under the new covenant and are blessed with the law of liberty. For Christians there is no set percentage such as 10% (which is the literal meaning of tithe), and we should always be very careful and prayerful when making a pledge, vow or oath. Under no circumstances should a Christian ever “swear” when making a pledge, vow or oath. As Christians, we should give joyfully, generously, and sacrificially from our hearts at all times!

Proverbs gives us advice that is as good today as it was when it was written over 2,000 years ago.

[Proverbs 3:9] Honor the LORD with your possessions, And with the firstfruits of all your increase;

[Proverbs 3:10] So your barns will be filled with plenty, And your vats will overflow with new wine.

