

**An Analysis
of
the Tithe**

Chapter 4

Partnership

The tithe also appears to be a particular *type* of property:

“Will a man rob God? ... Bring the whole tithe into the house that there may be meat in my house and test me now in this says the Lord if I will not open the windows of heaven and pour out for you such a blessing that you will not have room to store it.”

What kind of money is it that, if you don't pay it you are robbing someone and if you do pay it he will pour out a blessing on you? If you don't steal someone's car, are they going to pour out a blessing on you? No. They are not even going to thank you. We ordinarily do not bless people for not taking our things. But when the tithe is paid, God pours out a blessing. Why?

Each human life is, among other things, an economic enterprise, and each such enterprise requires equipment consisting of a mind, body and personality. Since the equipment is needed

at the start of life, no one can contribute it for himself. It must be contributed by someone else. God claims the credit for this. Thus, we are not sole proprietors. We need His investment.

To that equipment He has added life purposes, and skills suited to them. And He has contributed the earth and its environment that serve as a platform on which to conduct business. He has also provided resources for the equipment to process, including physical materials and a practically infinite variety of human interests and directions.

Additionally, He has been known to open doors, make ways, provide opportunities, eliminate obstacles, confer favor, and bring about success. In short, He has shown Himself willing to get involved.

Thus, a human life can be viewed as a partnership, consisting of a Capital Partner/Rainmaker and a working partner. One contributes equipment, materials and opportunities; the other puts them to work.

A partnership is an association of two or more

persons to engage in a business for profit. And since each partner is entitled to a share of the profits it is reasonable to expect there to be a ratio expressing the relative values of their contributions. In this case the Capital Partner has quantified His share at 10% and the working partner's at 90%. If these are true proportions - and they must be since God abhors an unjust balance - they put a huge emphasis on our labor. There is some great value in what we do.

A partnership would explain why, even though "The earth is the Lord's and all it contains, the world and those who dwell in it," He claims only 10%; the reason being that the 10% is not 10% of everything in the world; it is only 10% of the income from our labor, which we bring forth, and which comes into being only if we perform it.

It may be strange to think that there is something we ourselves create, and not God, but there is. He makes it possible, but it is our blood, sweat and tears, so to speak, that bring our work into the earth. God has given us the lead role, and by His calculation we are entitled to 90% for it.

Chapter 5

Shares

Shares and Performance

The payment of shares activates a partnership. My law partner is favorably disposed toward our firm and motivated to expend his best efforts, but only when I pay him his share is he freed up to do that. If I didn't pay him he couldn't. I would be stealing from him, and He would be constrained on principle to withdraw.

He Needs It

In the enterprise of life, not only is each partner entitled to his share of the profits; each partner needs his share. The working partner needs his share to live on earth, fulfill his responsibilities and succeed in life. The Capital Partner needs His too. In the Book of Numbers God assigned the tithe to the Levites to support them in their ministry: "To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting." And in Malachi

God said “Bring the whole tithe into the storehouse that there may be meat in My house.”

The tent or house is the focal point. Melchizedek entered human history and received the tithe from Abraham, then left, to return again. The Old Testament tent and temple were erected in His place until His return, and God directed that the tithe be brought there. When Melchizedek returned, suffered, died, rose and went back to heaven, His body became the house. So there still is a house, there still are people serving the house, and they still need money to live.

I have heard preachers, out of reverence, say that God does not need the money. But, as a matter of fact, He does need it. He has chosen money as the means of financing the most important thing in the world to Him, saving mankind, and His Church needs the money to fulfill that purpose. We see that, in general, the more money the Church has the better it does. For example, if a church has enough money, its pastor can pay off the parish debt or quit his other job and devote himself full-time to ministry. And with sufficient funds a church can support missionaries and finance outreach efforts.

Chapter 6

Released

Tithing does not motivate God to bless us. He is already motivated to do that, and has been from the beginning. Nor could it increase His blessing. But it could *release* it.

Although God desires to bless us, He can be prevented from doing so. In particular, He wishes to bless our 90%. But before we set the tithe apart there is no 90%, because His 10% is still combined with it. The 90%, which is the proper object of His blessing, is commingled with the 10%, which is not the proper object of His blessing while it remains in our possession, because it is not supposed to remain in our possession. He cannot bless what has been withheld from Him. And if the 90% He wants to bless is commingled with the 10% that He cannot bless, it is possible that He is prevented from blessing any of it. Thus, we may control the latches on the windows of Heaven.

Lawyer Trust Accounts

Lawyers sometimes receive funds that belong to both them and their client, funds which come into their hands as a result of a settlement or a transaction they are handling.

When that happens, ethical rules require the lawyer to deposit the funds into a trust account, withdraw the part that is owed to him, and pay the rest to the client or as the client directs. The lawyer may not keep the lawyer's funds in the trust account or put the client's funds in the lawyer's account but must keep them separate. Lawyers are deeply conscious of this duty, and most find the thought of "commingling" so disturbing that if you want to ruin a lawyer's coffee, just mention that he has commingled it with milk.

Like the lawyer, the tither receives funds, some of which (10%) belong to God and some of which (90%) belong to the tither. The tither separates God's 10% from the tither's 90% and, as God has directed, delivers it to church.

Separated

A friend told me that he began tithing before he started going to church. He said he would take the money to the Christian bookstore and drop it in the video return slot. So, that wasn't the exact right place to bring the tithe; still, he was taking an important step in separating it.

Separating the tithe eliminates the stress of possessing Someone Else's property. Proverbs 1:19 says, "So are the ways of everyone who gains by violence. It takes away the life of its possessors." Consciously or unconsciously, keeping something that belongs to someone else - even keeping a neighbor's borrowed tool for too long - eats away at us and, in the case of the tithe, at the one resource we have for receiving God's blessings: faith. My friend not only was blessing the bookstore; he was protecting his faith.

Until God gave the tithe to the Levites, there was no designated place for it. When Melchizedek met Abraham, Abraham had someone to give it to, but in every other instance it is likely that men separated it by sacrificing it.

But Connected

Though the tithe has been separated, the other 90% remains connected to it, being the nine-tenths part of that sum of which God's part is one-tenth, and thus is sanctified by it. Just as God's eternal purpose for your life when you seek it sanctifies every other part of your life, the tithe when you pay it sanctifies your money. They say that when you die your money won't do you any good. Maybe that's true if you keep the whole dollar, but if you keep only 90 cents it will have great value, now and at the hour of your death.

Chapter 7

Targets

We create the 90% when we divide it from the 10%, and when we do that we establish a target for God's blessing.

Targets are biblical. Psalm 1 says of the man who meditates day and night on the law of the Lord "in whatever he does, he prospers," thus implying that even those who meditate on God's word day and night must do something for God to prosper.

In Joshua 1:8 God commanded, "This book of the law shall not depart from your mouth, but you shall meditate on it day and night, so that you may be careful to do according to all that is written in it; for then you will make your way prosperous, and then you will have success." Since meditating on God's word was going to bless Joshua's way, the implication was that Joshua had to go somewhere; otherwise there would be no way to bless.

And Proverbs 16:3 counsels, "Commit your works to the Lord and your plans will be established,"

implying that you've got to develop some plans; otherwise, there is nothing for God to establish.

Likewise, God wants to bless your 90%, but there has to be a 90% for Him to bless. Until you set the tithe apart, there is no 90%. There is only an undivided 100%. When you divide the 90% from the 10%, you create the target He is looking for.

The Bible doesn't give the schedule for God's blessing or specify what it is going to look like. But because He has a plan and purpose for your life, it probably is tailor-made for you, has many aspects, and will emerge in stages. How He will hit the target for you will not be fully known until He hits it, but there are a few things you can expect of His blessing.

First, it will introduce financial stability. He is financially stable, and your ninetieth will take on the character of His tenth. Second, it will fulfill the desires of your heart. Psalm 37 says to delight yourself in the Lord and He will give you the desires of your heart. In my experience, and I believe in the experience of others, tithing is a form of delighting yourself in the Lord. Third, you won't have room to contain it.

Chapter 8

Burdens, Obligations, Guilt and All About Money

Burdens

Tithing is not a burden. Anyone who tithes will tell you that it relieves burdens. Wanting to pay my bills, I might be tempted to think that, if I pay 10% of my income to the church, I won't have enough to pay them. But God also wants me to pay my bills, on time. So if He expects me to tithe, I know that if I do He will make a way for me to pay my bills.

Obligations

Although I don't favor imposing obligations on others or having them imposed on me, I do like the fact that the tithe is my obligation. I like it for the same reason that I'm glad I have to cut my law partner a check for his share of the profits: the fact that I am obligated to him means that he is obligated to me. He must use his best efforts on our behalf. Likewise, tithing binds God. If I am

obligated to pay the tithe, He is obligated to pour out such a blessing that I won't have room to contain it. We're in this together. We're partners. And the part I like is that He never fails.

Guilt

No discussion of tithing should cause Christians to feel guilty, because guilt implies condemnation and there is no condemnation. But there should also be no ambiguity, and the way to get past making people feel guilty about tithing is not to avoid talking about it. Silence sponsors confusion; God's word clarifies; and, since faith comes by hearing His word, the more consistently biblical tithing is taught, the more faith people should have in it. Conviction may come along the way, but it won't be condemnation. It will be God working inside them to will and do of His good pleasure.

If the tithe is still the Lord's, that conviction will rise in the heart of the believer who is informed about it and prove the conclusion of this analysis true in the best possible way, the way most people have come to tithing. They were not brow-beaten. They heard about it and embraced it as

an aspect of their relationship with God and as a promise of financial security.

All About Money

I personally have found most pastors and churches to be so not all about money that you seldom hear them speak about it. As to whether religion is all about money, religion is all about life. So, yes, if your life is all about money, religion will be all about money, until God can move you on to a more important purpose. In the meantime He will deal with the issue, and, although money is not everything, it is important to Him. He desires that when you eat the fruit of your labor you will be happy and it will be well with you, and He wants you to see the prosperity of Jerusalem all the days of your life.

Chapter 9

Old Testament Law and Foreshadows

Old Testament Law

Tithing was practiced during the Old Testament, but, unlike Old Testament animal sacrifices, it did not originate in the Old Testament Law. The tithe was first paid long before the Old Testament Law was given. And, unlike sacrificed animals, which belonged to the people who sacrificed them, the tithe was God's.

Foreshadows

Predictable and easily calculated as it is, it makes sense that the tithe would be the Church's primary means of support, and so it is important to distinguish between tithing and giving and not be misled by the notion that tithing was just a foreshadow of giving according to what is in your heart.

Tithing and giving are different things. When we tithe, we pay God His money; when we give, we bestow our own. Our generosity comes out of our

90%, not out of God's 10%. We can give only what we own. We can't make a gift of someone else's money. For this reason, we cannot begin giving until we have finished tithing.

Chapter 10

Conclusions

Tithing is good economics. God increases His 10% by increasing our 90%. In blessing the Church He blesses us, and in blessing us He blesses the Church. There is no downside. A rising tide floats all boats.

Tithing is also good money management. One of the interesting things about Abraham's tithe to Melchizedek was that Abraham knew what constituted 10%. We might picture the spoils of war as being heaped on wagons without organization, but not in Abraham's case. He had already set the 10% aside or was able to do so quickly, as he readily paid it over. You don't have to read very far in the Bible to find out that Abraham was a successful man, and obviously one element of his success was being able to account for what he had. Tithers still do that.

I concluded that the tithe is the ongoing share of a successful Partner, and that when we pay it we allow Him to do what He has always wanted to do - pour out a blessing on the enterprise of our life.

And since it opens the door to economic stability, I also concluded that the tithe is vital to the success of the Church and the success of its members.

Finally, I concluded that the tithe is the foundation of all economics, although that was not originally a conclusion I reached but a statement I heard.

Several years ago I was walking my pastor back to his car in downtown Seattle after having lunch with him, when I heard him say “Tithing is the foundation of all economics.” I later called the statement to his attention, but he had no recollection of it. Though he has an excellent memory, he replied “I didn’t say that. I agree with it, but I didn’t say it.” Since I had a clear recollection of it, however, he concluded that most likely he had spoken it under the influence of the Holy Spirit.

Over time I continued to think about the statement, and the more I thought about it the more I was struck by it, like a realization that a bomb had gone off silently nearby, that had jarred a poorly-built structure, causing it to fall into place the right way. Eventually I began to treat the

statement as if it were a conclusion, then, to make it sound like a conclusion, gave it an introduction in the form of a premise, and thought about presenting the premise and conclusion as follows:

“Since the tithe is the return on the investment that makes all enterprise possible and the payment that enables the Capital Partner to remain involved, it is the foundation of all economics.”

In the end, though, I think the statement could stand by itself, without an introduction, having a soundness all its own. For it sums up this analysis completely, like a memorandum from a capital investor and stakeholder in all human enterprises, who would help them, and could do so much for them, if only He were paid His share.

James Purcell is a Christian attorney. He and Susan, his wife of 40 years, have four children and eight grandchildren. In this analysis, Purcell approaches the subject of tithing as he would a question presented by a client, taking the reader with him on an examination that no believer should miss. Seen through a lawyer's eyes, the scriptures reveal a surprising message about the role of the tithe in everyday economics and its importance to human endeavors.

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