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PERSPECTIVES

ON TITHING

4 VIEWS

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back to their former ways." This is not the text's primary meaning. The primary meaning is that Jesus' office as high priest rests on His restoration of Melchizedek's priesthood, which was superior to Levi's, for Abram, representing Levi, tithed to Melchizedek. This is made clear in v. 9: "Levi himself . . . paid tithes through Abraham." This is a covenantal argument—the argument from representation, point two of the biblical covenant model.[3] The text's entire argument for the superiority of the new covenant rests on the argument that Levi tithed to Melchizedek through Abram. *Tithing is central to this argument.*

Oddly, Croteau then admits the following, which refutes his previous argument regarding the primary meaning of the passage: "*Hebrews 7:1–10 demonstrates that Melchizedek's priesthood is superior to the Levitical priesthood.* . . . That is the main point." My suggestion is for Croteau to decide what the main point is and then stick with it. Do not offer two main points regarding the same passage. When you do, it indicates confusion.

Croteau then says that tithing was merely "illustrative and descriptive," not fundamental. The author of Hebrews was trying to prove the superiority of the new covenant priesthood with an illustration. "To prove tithing from the New Testament, a passage must be produced that has as its primary purpose to advocate tithing."

So the central argument of the passage regarding the superiority of the new covenant over the old covenant rests on the covenantal issue of tithing, which is a judicial issue. But once the author of Hebrews made this covenantal point—central to Christ's office as high priest—then tithing is no longer a judicial issue. *Melchizedek was judicially entitled to Abram's tithe, but Jesus, as the covenantal replacement of Melchizedek, is not judicially entitled to a tithe.* The tithe disappears judicially from God's covenant. This makes no sense theologically.

3. R. R. Sutton, *That You May Prosper: Dominion by Covenant*, 2nd ed. (Tyler, TX: Institute for Christian Economics, 1992), chap. 2.

PART III

CHAPTER 10

Tithing in the New Covenant?

"YES" AS PRINCIPLE, "NO" AS CASUISTRY

Reggie Kidd

When I tell friends I'm writing about tithing, I've come to expect one of two responses: either "I hope you won't let people off the hook and say it's merely optional," or "I hope you're not going to lay a lot of legalistic guilt on those of us who are struggling to make ends meet." Tithing gets a rise out of everybody I talk to. Some think that the church's finances are in the toilet because Christians are avariciously living for themselves—many beyond their means. According to this view, tithing is a matter of fundamental obedience, the way out of personal financial disaster, and the only way to ensure that the body of Christ can be what it's called to be and do what it's called to do. Others are concerned that an insistence on tithing detracts from the grand story of a God who has purchased us at no small price. They insist it would be folly—and pastorally unwise—to monetize what we owe in return. Worse, to do so would inevitably give the well-off the false security of thinking their 10 percent is enough!

Writing about tithing has prompted a lot of soul-searching for me as well. I try not to think about money a whole lot because either

avarice, greed, or discontentment is always an unguarded thought away. Dante's *Divine Comedy* has been much on my mind. Dante's inferno is populated with people whom God has given over to their consuming passions: lovers eternally locked in unsatisfying liaisons, gluttons stuffing themselves on filth, soul-devourers trapped in eternally cannibalistic embrace with their earthly enemies. Dante described avarice as "the sin that eats the race" (*Purgatorio* XX.6). I can imagine all my possessions attaching themselves to me like leaden, parasitic growths of mistletoe, draining the life from my body while I have to drag them around forever.

The upside of the *Divine Comedy*—after all, it is a comedy—is that there is a paradise for the repentant. Much of what Dante has to offer about the right use of wealth lies in his portrait of Francis of Assisi, who gave up wealth and privilege to become a preacher of repentance and a minister to the poor (*Paradiso* XI). Dante adopted Francis as a model to inspire him. He was convinced that God does not call everyone to mimic Francis, but rather to learn from him. In his own life, Dante had been successful as a poet and a politician. Later, his fortunes reversed. His political party was ousted from Florence and his writings came under papal ban. Dante discovered he was able to cope because Francis had already taught him to love God and to be free from possessions (with them or without them).

I find myself striving for something like that: freedom from avarice, freedom in loving God—whether with or without a lot of money and "stuff." The question before the house is whether and if and how God intends tithing to be a part of such an equation.

Since I have but a chapter and not a whole book to provide my basic view of tithing, I'm going to key off of one text, Matt 23:23–24 (and its parallel Luke 11:42)—the one place where the New Testament speaks of tithing in anything like a prescriptive fashion. It seems to me that tithing is like a Rorschach test of biblical interpretation. What we see in tithing passages depends a lot on what we already bring with us, and our conclusions tell a lot about how we construe the whole of the Christian life. Like Rorschach blots, tithing passages appear against a large backdrop. Happily, unlike true Rorschach blots, they do not appear against a backdrop of blank paper. The backdrop of Israel's (and the church's) story promises that their meaning is not arbitrary. Nonetheless, the backdrop is large and the passages have proven difficult to place.

The truth is, the passages speak provocatively and suggestively, but not with such clarity that their significance is beyond question. The variety of approaches that have emerged in the history of the believing church is evidence in itself that there's no slam-dunk case to be made exegetically for how they are to be interpreted and applied. If there were, writers of such close spiritual kinship and overall theological consensus as are contributing to this volume would be in agreement from the start.

The event recorded in Matt 23:23–24, the one time[1] Jesus mentioned tithing in a prescriptive fashion, illustrates the point well:

> Woe to you, scribes and Pharisees, hypocrites! You pay a tenth of mint, dill, and cumin, yet you have neglected the more important matters of the law—justice, mercy, and faith. These things should have been done without neglecting the others. Blind guides! You strain out a gnat, yet gulp down a camel!

Ben Witherington waved off the tithe reference as just so much old covenant flotsam:

> Intuitively, even Christians who are not very biblically literate know that we are not under the Mosaic covenant anymore. We don't live our lives on the basis of the Mosaic law given to the Hebrews so many centuries ago. We are under the new covenant inaugurated by Jesus, and it has many commandments, *but tithing is not one of them*. The basic rule of guidance about such things is that if the Old Testament commandment is reaffirmed in the New Testament for Christians, then we are still obligated to do it. If it is not, then we are not. . . .
>
> [In Matt 23:23] Jesus is instructing the Pharisees, not his own disciples, much less Christians after Easter. Jesus wants the Pharisees to be consistent if they are going to keep the Mosaic covenant, which they have promised to do. Clearly the Mosaic covenant commands tithing. But it is striking that nowhere does Jesus tell his disciples to tithe. In fact, what he tells them is something more radical than giving a tenth of their income.[2]

R. T. Kendall stated with equal certainty that Jesus' endorsement of the tithe in Matt 23:23 solidly anchors it in new covenant living:

1. This includes its parallel in Luke 11:42.
2. B. Witherington III, *Jesus and Money: A Guide for Times of Financial Crisis* (Grand Rapids: Brazos Press, 2010), 21–22.

> Tithing was so deeply imbedded in the Jewish conscience . . . that it needed virtually no mention in the New Testament. Tithing was an assumption in Israel when Jesus came on the scene. . . . Our Lord, I say, might have made light of their tithing of "mint, dill and cumin." . . . But He *took the care Himself* to sanction such bother to tithe, provided that it was done in the context of judgment, mercy, and faith. . . .
>
> He attacked the Pharisees because of their distortion and lack of balance with respect to religion. And yet Jesus honored that part of the law with respect to tithes! . . . If tithing was a part of the law that would or could be dropped under the New Covenant this is the place our Lord would have done it. He did not.[3]

To one interpreter it is clear that tithing is not a command for followers of Jesus under the new covenant, but to the other it is equally clear that tithing is a command for us. Perhaps one writer sees too little here and the other too much. Then again, perhaps both have a point. Regardless, for both of these writers, it seems to me, the interpretation of this passage turns on a prior understanding of the way the Christian story works.

Understanding One's Own Pre-Wiring

In the interest of full disclosure, I should tell more of my own story and the way my understanding of the Christian story pre-wires me to read tithing passages. As I come to these texts late in the sixth decade of my life, I do so as one who has consciously walked with Jesus for four of those decades. It's hard for me not to read them now in light of the way they took shape for me early in my Christian pilgrimage, and thus in light of the way they have already shaped me as I write now.

I grew up in a mildly liberal Presbyterian church. The gathering of tithes and offerings in the worship service followed the sermon. The offertory always felt odd and uncomfortable. I thought this was when you paid the pastor for the sermon. I remember thinking, "That's a lot of pressure for a preacher." It was only after I went off to college that Jesus Christ became a real person to me.[4] My new spiritual environment was the full-bodied Calvinism of the defenders of "Old Princeton" who founded Westminster Theological Seminary and the several Presbyterian denominations under the banner of J. Gresham Machen's call to arms in his book *Christianity and Liberalism*. My spiritual mentor was Mort Whitman, who was planting a church on behalf of the Orthodox Presbyterian Church in my college town. Mort introduced me to the spiritual voices that were shaping him: Francis Schaeffer, Cornelius Van Til, John Murray, Abraham Kuyper, and, behind them all, John Calvin.

3. R. T. Kendall, *Tithing: A Call to Serious, Biblical Giving* (Grand Rapids: Zondervan, 1982), 29–30.

4. I tell my story in short compass in R. M. Kidd, *With One Voice: Discovering Christ's Song in Our Worship* (Grand Rapids: Baker, 2005), 35–40, 44–46.

Those spiritually formative years came during the height of the Jesus Movement. I realized pretty quickly that one thing distinguishing the voices that were shaping me was their attitude toward the Mosaic law, and their sense of what was new about the new covenant. The believers of the local charismatic fellowship characterized themselves as a "new covenant" church and us Calvinists as an "old covenant" church. They were experiencing the newness of the Spirit, and in their view we were still trying to grind it out under the Mosaic law. Leading dispensationalist teachers were afraid that stressing things like the Ten Commandments and the Sermon on the Mount in the age of grace would lead to works-based righteousness. (I found it to be poetic justice that precisely into that vacuum and almost entirely to those churches spoke Bill Gothard with his wildly extra-biblical *Institute in Basic Youth Conflicts*.) While a supposed prophecy expert like Hal Lindsay was dating Jesus' return (meaning we wouldn't need to worry about the Mosaic law much longer anyway), the cautiously amillennialist Cornelius Van Til was talking as though the City of God might call for a longer view of things (meaning we might have to keep wrestling with the question of the Mosaic law in society and in life).

All the while, Mort Whitman was teaching me a Reformed hermeneutic that spoke of both covenant eras as being characterized by grace-preceding-law, the difference being that forgiveness is no longer a mere promise in the new covenant, nor is the ability to obey. Grace has come with the consolation of guilt borne and shame taken away. Grace has come with the transforming power of the Spirit to write God's law on our hearts.

I was taught, in sum, Calvin's "third use of the law." To be sure, the Mosaic law convicts us of our sin and teaches us our need of a Redeemer (the "first use of the law"). But the law also outlines—calling for epochal adjustments to account for the difference between a

theocracy and a Christocracy—principles for civic and social life (the "second use of the law").[5] In addition, at bottom the Mosaic law has always reflected the correlation between God's character and that of those called to bear His image. As a result, redeemed people who no longer have reason to fear its curses—and in this sense no longer stand "under the law"—find the law to serve as a positive aid in their growth in grace, that is to say, in their sanctification (the "third use of the law").

Theologically, so Mort and others taught me to believe, the Mosaic law reminds us that we have been folded into Israel's story. The psalmist declared that "his delight is in the law of the LORD" (Ps 1:2, KJV), and he celebrated the promise of ethical congruity between God's heart and ours. A parable of the whole dynamic lies in the fact that John Calvin taught his congregation in Geneva to sing the Ten Commandments during the worship service—not just to sing them, but to sing them *after* the confession of sin and with one of the celebratory "Geneva jigs."[6] And so I find that I have learned a certain way of doing theology, thinking about the Christian life, and how to worship that differs from many of my fellow evangelicals.

To accept as a general rule the notion that a command has to be reaffirmed in the new covenant if we are still obligated to keep it feels atomistic and casuistic. Rather, it seems to me a better question is more organic and holistic: "How does Christ's coming allow the true significance of old covenant features to come to the surface in the new covenant?" A singular blood sacrifice has completed all requirements for the shedding of blood—thus our initiation rite no longer requires the cutting of the foreskin, and our Passover meal does not include lamb meat. We don't circumcise anymore because Christ is our circumcision and because by virtue of our baptism we are in fact included in his circumcision (the point of Col 2:11–12). We don't sacrifice a Passover lamb, because "Christ our Passover

5. I note merely in passing that an important dimension of the tithing question has to do with the times and places in the history of the church when "tithing" has amounted to an "ecclesiastical tax."

6. Note the difference between the 1539 *Strasbourg Psalter* version of the Ten Commandments, set to the minor mode feeling tune OYONS LA LOY, punctuated throughout with "Kyrie eleison," and the spritely, rhythmic major key version, set to the tune LES COMMANDEMENTS DE DIEU, which appeared in the 1547 *Genevan Psalter* (no. 724 in the *Trinity Hymnal* and no. 153 in the *Psalter Hymnal*). The custom in Geneva was to sing the "first table" of the Ten Commandments, to offer a prayer that acknowledged our shortcomings and asked for renewal, and finally to sing the "second table." I expand here on the discussion in B. Thompson, *Liturgies of the Western Church* (Minneapolis: Fortress, 1961), 191.

has been sacrificed" (1 Cor 5:7). Ethics measured by the grandeur of the exodus ("remember that you were strangers, aliens, and slaves") yields to ethics measured by the greater grandeur of the cross ("as I have loved you").

In each case, the new is not lesser — if the old is not repeated, it is not because the old is too specific or too demanding, but because it could never specify or demand enough. In some cases, new covenant application means old covenant practices pass away (circumcision, the Passover slaughter). In other cases, new covenant application sweeps up an old covenant practice and carries it over in its wake (loving one another includes caring for the dispossessed).

I am aware of one other factor shaping my approach to the tithing question: witnessing the folding of the church planting venture that brought Mort Whitman and me together during my college years. Simply put, there weren't enough people paying the bills. After that experience, I recall reading the celebrated sermon by Clement of Alexandria (third century), *The Rich Man's Salvation*.[7] Pastoring a wealthy congregation, Clement wrestled with whether Jesus' challenge to the rich young ruler was universal or specific. Clement concluded that anyone who renounced wealth itself but not love of wealth was no better off, nor would the church be well served if everyone gave away all his possessions: "For what sharing [*koinōnia*] would be left among men, if nobody had anything?" (chap. 13). Clement led me to consider Christ's differential calls on people's lives. He called some to divest and follow him.[8] He called others to stay home[9] or take "talents" and invest them.[10] He called some to minister as itinerants,[11] some along the way,[12] some from home.[13]

There is, I came to see, a deep dynamism in the biblical story that underlies Jesus' posture. There is both a "go" and a "stay," both a "give freely" and a "give prudently."

Abram was called to "go" to a new land, which he would inhabit only as a stranger. His offering (a tenth of the spoils from his military

7. Clement of Alexandria, *The Rich Man's Salvation* (LCL, no. 92, translation by G. W. Butterworth, 1979).

8. The rich young ruler (Matt 19:16–22 = Mark 10:17–22 = Luke 18:18–23).

9. The man healed of blindness in two stages outside Bethsaida (Mark 8:26); the Gerasene demoniac in Mark 5:1–20 = Luke 8:26–39.

10. Though a parable rather than a narrative, the parable of the talents presupposes a certain social nexus (Matt 25:14–30 = Luke 19:11–27).

11. The Twelve, at least, but then also the Seventy.

12. The benefactresses (Luke 8:1–3).

13. Mary and Martha come readily to mind (Luke 10:38–42; cf. John 12:1–3).

victory) to God Almighty whom Melchizedek served (Gen 14:17–20) appears to have been spontaneous. It certainly was not mandated by the Mosaic law, since the law did not yet exist.

By contrast, Israel, rescued out of Egypt and ushered into the land of promise, was called to see itself as a "kingdom of priests" and a "holy nation" (Exod 19:6). The "tenth" became part of the Mosaic law—a symbolic and sustaining aspect of Israel's "constitution" as God's people. The tenth gave stability to the community, allowing it to stay in the land—to be more than a nomadic, purely amorphous and theoretical "idea" of God's kingdom of priests.

I became aware of two economic patterns embedded in Israel's life that were designed to further the interests of governance, worship, and relief for the poor. They were the Sabbath cycle (including the Sabbath day, the Sabbath year, and Jubilee)[14] and the tithing system.

The tithing system made provision for worship by ensuring regular financial support of the ministry of the tabernacle and then the temple (Num 18:21–23) and by calling on all Israelites to come together for a feast "in the presence of the LORD your God" (Deut 14:22–23). The tithing system also safeguarded just governance by demanding that support of the sanctuary and its personnel trumped governmental claims to a tithe (see 1 Sam 8:15,17) and by ensuring adequate compensation for Levites and priests whose call to service precluded their share in landed estates (Num 18:20–21). Further, the tithing system ensured relief for the poor, mandating a "third year tithe" that went to foreign residents, orphans, and widows as well as to the Levites (Deut 14:28–29). It seemed that there was a profound dynamism in the call both for a grand vision of what it is to be God's people and for a down-to-earth program for realizing the vision in real life.

Similarly, after the demise of the work that Mort had set out to accomplish in his church plant, I concluded two things. First, Jesus calls each of us to ponder and live out "the more important matters of the law—justice, mercy, and faith" (Matt 23:23). Second, I concluded that Jesus does not intend "the more important matters" to float above everyday life in a romantic fog, but to be grounded in maintenance structures supported by a tithe—even down to, as Clarence Jordan so masterfully paraphrased it, "your pennies, nickels, and dimes."[15]

14. Regrettably, I do not have the leisure to explore the relationship between the Sabbath pattern and the tithe in this chapter.

So I began, as best I was able, to let my giving begin at the tithe, desiring thereby to support "the more important matters." And this brings us back to Jesus and Matt 23:23 (and Luke 11:42).

Tithing? No, It's about More Important Matters

First, I would like to address the substantive helpfulness of a view like Witherington's, that is, to the inadequacy of a focus on tithing in the new covenant. Jesus does indeed call for something more radical than a tenth of our income. He calls for everything.

When I first trusted Christ, someone gave me a tract about "one priceless pearl" (Matt 13:46). In the tract, heaven (or a relationship with God) was portrayed as a possession so valuable that to try to purchase it would diminish its value and insult God who wishes to give it freely. Nice lesson about God's grace. But that is not what the parable means. The parable says the kingdom of heaven is like a merchant who finds one valuable pearl (apparently in some marketplace) and goes, sells all he has, and purchases it. In the parable, there is "one priceless pearl" up for purchase. The question is, what is it going to cost you, and are you willing to pay it? The pearl does not cost 10 percent. It costs everything. The question of a measly tithe pales beside the realization that Jesus' coming presses the more important questions of justice, mercy, and faith with respect to our money, financial assets, and possessions.

Jesus' coming calls for a response of "justice," that is, doing right by others, furthering God's right ordering of relationships according to His fairness (Matt 23:23; Luke 11:42). A case in point is Jesus' pronouncement, "Today salvation has come to this house," when chief tax collector Zacchaeus promised to give half his goods to the poor and to make fourfold restitution to those he has defrauded (Luke 19:1–9). In another place, Jesus railed at the injustice of refusing to support one's parents in the name of religion (Matt 15:4–9; Mark 7:6–13).

Without any prompting, the most down and out and desperate seemed to understand that Jesus embodies God's mercy. "Have mercy," they ask over and over again.[16] And so Jesus' coming presents

15. C. Jordan, *The Cotton Patch Version of Matthew* 23:23; see http://www.rockhay.org/cottonpatch/scriptdex.htm#matthew.

16. Matthew 9:27 (two blind men); Matt 20:30–31 = Mark 10:47–48 = Luke 18:38–39 (the blind men/man outside Jericho); Matt 15:22 (the Canaanite woman); 17:15 (the

the demand of "mercy," that is, the call to display a surprising love that goes beyond what is merely "due," even (depending on the circumstances) withholding a retribution that is "due." The inquisitorial lawyer recognizes that the Good Samaritan's generosity of time and resources is a study in showing "mercy" (Luke 10:37). Receiving mercy creates an obligation to identify with others who have wronged you, and to extend to them what has been extended to you, as the king said to the unforgiving servant in Jesus' parable: "I forgave you. Shouldn't you also have had mercy . . . as I had mercy on you?" (Matt 18:32–33).

Jesus' coming fundamentally raises the question of "faith" (Matt 23:23) or "love for God" (Luke 11:42). Which will you serve, God or Mammon? Because you can't serve both (Matt 6:24; Luke 16:13). Where will you lay up treasure for yourself, heaven or here (Matt 6:19–21; Luke 12:33–34)? Will you entrust your future to your labors and your fortunes, or to the God who provides (Luke 12:13–21)? To whom are you loyal? Caesar? Self? God? (Matt 22:15–22). This is the implicit question that sent the rich young ruler packing: "Whom do you love, your money or God? What do you believe in, it or Him? Will you belong to it, or will you belong to Me and to those who are Mine?" There are no halfway—much less "10 percent"—answers to any of these demands.

Matthew 23 sets up the "scribes and Pharisees, hypocrites" as foils, examples of how not to be a disciple.[17] In the first Beatitude Jesus proclaimed that those whose poverty of spirit causes them to trust and depend on God are "blessed" (Matt 5:3), but in Matthew 23 he pronounced "woe" on those whose faith is defined by pride of title and prestige.[18] He cursed those who, rather than mourn the failings of those who do not obey the law, withhold help and instead pour on more demands.[19] Jesus cursed those who, rather than live out Abram's call to bless the nations by telling God's story in meekness, go across the sea to make proselytes "twice as fit for hell as you are!"[20] While Israel's teachers should have been models of purity of heart, they were corrupt to the core of their being.[21] Their pretense at being sons of peace belied their hostility to God's true prophets; when called to stand with prophets whose truth-telling brings persecution, they flip and join the murderers. "Woe," Jesus said to them seven times over.

At the critical midpoint[22] of Jesus' woes on the scribes and Pharisees stands his condemnation of hypocritical tithing. Rather than bespeaking a hunger and a thirst for God's righteous rule over them and all else, their giving betrays a slothful disengagement from the burning matters that the tithe had been instituted to promote: God's justice and mercy, as well as faith in Him.[23] Their gardens may be dedicated, but their affections, their minds, and their bodies were not.

The Pharisees' scrupulousness at tithing masked a fundamental lack of generosity, for they preferred giving a fixed percentage of crops to the more demanding, more radical, and more important use of their resources to pursue justice and mercy and love for God (Matt 23:23; Luke 11:42).[24] Theirs was religiosity that technically looked right because they were coloring inside the lines, doing as much as was formally, legally, contractually required. But Jesus shattered this pretense.

Matthew invited his readers to share Jesus' angle of vision on those who failed to "get it"—but then to look back upon themselves and reflect on the way that the life of "blessing" rather than of "woe" should characterize them. In this way, Jesus refocused the question of giving around "the more important matters of the law—justice, mercy, and faith." As a whole, the New Testament places the emphasis precisely where Jesus did: "justice, mercy, and faith" and "love for God."

Consequently, New Testament voices do seem generally reticent about a literal tithe. It's almost as though they were bashful, almost as though it would be insulting to have to specify a ceiling or a floor, almost as though there's a refusal to begin measuring who owes what to

father of the epileptic).

17. C. Keener, *A Commentary on the Gospel of Matthew* (Grand Rapids: Eerdmans, 1999), 536. Contending that the fivefold structure of Matthew's teaching sections are reminiscent of the Pentateuch, N. T. Wright likened the Beatitudes in the Sermon on the Mount to the blessings of Mount Gerazim and the woes against the scribes and Pharisees to the curses of Mount Ebal (*The New Testament and the People of God* [Minneapolis: Fortress, 1992], 386–87). For the sake of his followers and uncommitted onlookers, Jesus portrayed the way of life versus the way of death. I borrowed Wright's architectural observation; the pairings of the "Beatitudes" and the "woes" are my own.

18. Cf. Matt. 5:3 with 23:5–12.

19. Cf. Matt. 5:4 with 23:4.

20. Cf. Matt. 5:5 (see Ps 37:11) with 23:15.

21. Cf. Matt. 5:8 with 23:25–28.

22. This is the fourth of seven woes.

23. Cf. Matt. 5:6 with 23:23–24.

24. Generous Giving, "Frequently Asked Questions," "Questions about Tithing," No. 9, "Will God really 'throw open the floodgates of heaven' if I start to tithe?" http://library.generousgiving.org/ (accessed Feb. 3, 2010).

whom. It's almost like Doc's last words at the end of the first *Back to the Future* movie: "Roads? Where we're going, we don't need roads!"

There is perhaps no better exemplar of Jesus' attitude toward giving than that most notorious of Pharisees, Saul, whom we come to know by his Roman name Paul. Paul was doubtless from a background of privilege. You can almost see him puff out his chest as he explained that he was from Tarsus in Cilicia, "a citizen of an important city" (Acts 21:39), and that, no, he had not had to purchase his Roman citizenship, "I was born a citizen" (Acts 22:28). Not only was he a "Hebrew born of Hebrews" (Phil 3:5), but he was the beneficiary of no doubt the finest education available to a Jewish man of his day, trained in Jerusalem "at the feet of Gamaliel" (Acts 22:3).

Paul thus stepped down and across a deep social divide when he accepted God's call to minister among Gentiles. He did so in voluntary conformity with the pattern of the self-impoverishment of Jesus, whose grace Paul summed up in this manner to the Corinthians (arguably one of the wealthiest of his congregations):[25] "Though He was rich, for your sake He became poor, so that by His poverty you might become rich." (2 Cor 8:9). And he placed that self-impoverishing pattern before these same Corinthians (1 Cor 4:11–13,16):

> Up to the present hour we are both hungry and thirsty; we are poorly clothed, roughly treated, homeless; we labor, working with our own hands. When we are reviled, we bless; when we are persecuted, we endure it; when we are slandered, we respond graciously. Even now, we are like the world's garbage, like the dirt everyone scrapes off their sandals. . . . Therefore, I urge you, to imitate me.

Paul nearly tripped over himself not to play the normative card with the Corinthians when it came to the money they had voluntarily promised for the Jerusalem collection. In 2 Corinthians 8–9 he used every term he could think of to talk about money without talking about money. Though he could have appealed to duty, he did not want to do so. He painted his portrait of Christ's becoming poor to make many rich, and then urged the Corinthians to understand that "God loves a cheerful giver" (2 Cor 9:7).

When early church fathers like Irenaeus and Justin Martyr and Tertullian placed a premium on the voluntary, rather than coercive,

25. R. M. Kidd, *Wealth and Beneficence in the Pastoral Epistles: A "Bourgeois" Form of Early Christianity?* (Atlanta: Scholars Press, 1990), especially 67–69.

nature of Christian giving, they were picking up on the New Testament's notion that true obedience to God's law can only be present where it is existential; it can arise only out of a love that God has written on a heart He has redeemed.[26]

Congruently, when Basil the Great fretted over why he should keep anything and John Chrysostom excoriated the rich for being generous toward church buildings rather than toward a Christian neighbor in whom Christ really dwells, they resonated with Jesus' own challenge that the kingdom costs not a mere 10 percent, but everything we are and have.[27]

Tithing? Yes, It's about "Not Neglecting the Others"

Conversely, I now address my view of what is correct in a perspective like Kendall's, one that sees the tithing principle carrying over into the new covenant era.

To be sure, while Jesus puts the focus on "the more important matters," He nonetheless concluded that "these things should have been done without neglecting the others" (Matt 23:23). These are sobering words. I don't see how we can dismiss them.

26. Irenaeus (*Against Heresies* IV, XVIII [*ANF.1*, 484f], in Lukas Vischer, *Tithing in the Early Church* [Minneapolis: Fortress, Facet Books, 1966], 14): "[B]y the very oblations, the indication of liberty may be set forth. . . . [The Jews] had indeed the tithes of their goods consecrated to Him, but those who have received liberty set aside all their possessions for the Lord's purposes, bestowing joyfully and freely"; Tertullian (*Apologeticus* 39.5 [LCL, no. 250], trans. T. R. Glover and G. H. Rendall and discussed in Martin Hengel, *Property and Riches in the Early Church: Aspects of a Social History of Early Christianity* [Minneapolis: Fortress, 1974], 66–69): "Even if there is a chest of a sort, it is not made up of money paid in entrance fees, as if religion were a matter of contract. Every man once a month brings some modest coin—or whenever he wishes, and only if he does which, and if he can; for nobody is compelled; it is a voluntary offering. You might call them the trust funds of piety"; for Justin Martyr, see below.

27. Basil (Ep. 223 *Against Eustathius of Sebasteia* [*NPNF.2* 8:263], as cited in C. Paul Schroeder [ed.], *St. Basil the Great on Social Justice* [Crestwood, NY: St. Vladimir's Seminary Press, 2009]): "Then I read the Gospel, and I saw there that a great means of reaching perfection was the selling of one's goods, sharing them with the poor, giving up all care for this life, and the refusal to allow the soul to be turned by any sympathy to things of earth"; John Chrysostom (*Homiliae in Matthaeum 50.4* [*NPNF.2* ad loc.], as cited in Rodney A. Whitacre, *A Patristic Greek Reader* [Peabody: Hendrickson, 2007], 254): "And also consider this concerning Christ: whenever he goes about as a wanderer and a stranger, needing a roof, and you yourself, neglecting to receive him, beautify pavement and walls and capitals of columns, and you fasten gold chains through lamps, but him, bound [with chains] in prison, you do not want to see."

It is inadequate to observe that Jesus was addressing scribes and Pharisees rather than post-Easter Christians.[28] Even though he addressed His "woes" in the second person, Jesus considered the scribes and Pharisees to be beyond instruction. The disciples are the true audience—in fact, the audiences for the Sermon on the Mount and the denunciations of the scribes and Pharisees are one and the same: "His disciples" and "the crowds" (5:1; 7:28; 23:1). Matthew 23:23–24 is a part of Matt 28:19–20's baptismal life, part of "everything I have commanded you."

It is inadequate to say that if we're going to enforce the tithe, we need to enforce usury laws as well.[29] We certainly should not be lending to others—whether brothers and sisters in Christ or not—to their disadvantage.

It is inadequate to observe that the original tithe was addressed only to original landowners in the Promised Land and that it only covered agricultural produce. Even the Mosaic law provided a "cash for cabbage" program so agricultural assets could be liquidated and presented in the temple (Lev 27:31–33; Deut 14:24–25). In the typological advancement of redemption past an agricultural economy and past a people defined by the geography of Palestine, surely Christians can figure out the implications of concepts like "firstfruits" and "tithe" in the post-Easter situation and in economies of manufacturing and services.

It is inadequate to dismiss the possibility of an obligation to tithe in view of the fact that it appears there were two tithes every year and a third tithe every third year, meaning Israelites were essentially tithing 23.3 percent.[30] Maybe we should be talking about 23.3 percent. Then again, maybe "tithe" isn't supposed to be taken with pedantic literalism.[31]

In a host of ways, Matthew expected his readers—including us, I submit—to make appropriate adjustments. Indeed, in the new covenant situation, cleansed lepers need neither to present themselves to a priest nor to offer a sacrifice[32]—their great high priest has already

28. D. A. Croteau, *You Mean I Don't Have to Tithe? A Deconstruction of Tithing and a Reconstruction of Post-Tithe Giving*, McMaster Theological Studies Series (Eugene, OR: Pickwick, 2010), 129–30.

29. Witherington, *Jesus and Money*, 22–23.

30. Croteau, *You Mean I Don't Have to Tithe?* 107.

31. Without arguing the case, I register here my appreciation for J. M. Baumgarten's thesis that the tithe isn't always necessarily a literal 10 percent ("On the Non-Literal Use of ma'ăśēr/dekatē," *JBL* 103 [1984]: 245–51).

32. Croteau, *You Mean I Don't Have to Tithe?* 130.

declared them cleansed by virtue of his perfect, once-for-all sacrifice. For 2,000 years we've understood that in the new covenant, just as in the old covenant, God does not want us to bring a polluted offering to Him. Where lack of reconciliation creates cracks in the walls of the new temple of the Spirit, it is certainly incumbent upon parties involved to seek each other out, embrace in forgiveness, then bring their gifts to "the altar" (Matt 5:24).

The challenges of issues like these do not obviate the obligation of the tithe. In view of Jesus' apparent lack of interest in spelling out what "without neglecting the others" involves, I do not believe He meant for us to replace His day's casuistry with a new one. But I do believe He taught that the tithing principle stands. It carries symbolic freight, and in my view symbols are significant! We offer a proportion of our wealth as the Lord's rightful due in view of His claim on all that we are and all that He has entrusted to us.

To understand the carry-over of the tithing principle, I think it's helpful to return to the dynamism of Jesus' call: a "go" and a "stay." "Follow me," Jesus said, not just to select Galilean fishermen and tax collectors, but to all. What "follow me" looks like is principial abandonment—heart-abandonment—of all by all. For some, it means packing our bags. For others, it means staying home.

Similarly, "sell your belongings and give to the poor, and . . . follow Me" (Matt 19:21) means exactly the same for all. "It is no great gain to be poor in possessions but rich in passions," as Clement of Alexandria sagely and pastorally observed.[33] What Jesus demanded is that we surrender our passions to Him. For some, it means moving to a monastery or a mission apartment or a manse. For others, it means remaining right where we are, "having as not having" and "using as not using up" (1 Cor 7:30–31).

Indeed, people like Paul and Basil and Chrysostom and Francis leave us with probing questions about why any of us should hold on to anything. But the fact is—or it certainly appears to be—that Jesus doesn't call everybody to do what the rich young ruler refused to do or what Paul was willing to do. Many of us He leaves at home like Mary and Martha, or like Zacchaeus. He calls us to live vested, mundane lives, and to use resources He provides in the service of His church and His work.

The tithe principle is an enormous help for those of us called to "stay." It's congruent with the "earthiness" of the Mosaic law that

33. Clement, *Rich Man*, 15.

Jesus mentioned a tithe of garden plants. The Mosaic law brought huge principial concerns down to earth. The Mosaic law precisely mirrored the three great values that Jesus pointed to—justice, mercy, and faith. The Levitical tithe ensured just provision for ministers of Israel's cultus. The poor tithe extended God's redemptive mercy to aliens and orphans and widows. The feast tithe occasioned all Israel's celebrating its common faith. New covenant giving no less than Old should concretely aim to further God's great values: justice, mercy, faith, and (to use Luke's term) love of God.

James, Jesus' half brother, called us "the firstfruits of His creatures" (Jas 1:18). In doing so, he invited us to reflect on the way that Deuteronomy 26 conjoins the firstfruit offering (Deut 26:1–11) and the tithe (vv. 12–15). Together these acts of worship serve as a dual capstone to the sort of giving that God's generosity calls forth. Israel was in promise what the church is now in reality: a vanguard that signals God's renewal of the human race. All of us can confess—whether of Jewish or Gentile extraction—that we are children of "a wandering Aramean" who have been delivered "with a strong hand and an outstretched arm." Now we worship before the Lord, and through our firstfruits and tithes we care for the alien and orphan and widow, and we submit to His constitution of us as "His special people . . . a holy people" (Deut 26:5,8,10,12,18,19).

Some of us live that "firstfruits" life radically and incarnationally. We "go" like the desert fathers in the ancient church and the monks of the medieval church. Others of us live out no less a challenge as we "stay": we live ordinary lives, many of us surrounded by tremendous wealth, with access to luxuries the human race has never seen before. We are called to stay in our families, our cities, our schools, our workplaces, and be "firstfruits" of the as-yet unclaimed, yet-to-be-harvested whole. We tell and live the story of the world's rightful King and Lord. We own minivans, but we are not owned by minivans. We are "in" suburbs, but we are not "of" them.

It is with an eye, I think, to those of us called to follow Jesus while we stay that He said, "These things should have been done without neglecting the others." Part of the way we help ourselves to inhabit this duality of following while "staying" is to say, "This tithe—*Your* tithe—is my reminder that it's all Yours." To borrow a line from G. K. Chesterton, it is a means of participating in the "romance of orthodoxy." It is a way of keeping our fingers but loosely attached to the things still held in trust. It is even a way of remaining ready to join

the fellowship of those called to sell all, give to the poor, and follow Christ. And it is a way of carrying a share of the cost of furthering God's kingdom, of helping to give shape to the house He is building as His dwelling.

What Matters: Keeping God's Commands

Thus it is worth taking another look at Paul's attitude toward finances and the church. There's an almost scary multivalence to the Bible's approach to normativeness—to the concept of law.[34] That is especially true when it comes to Paul. To the Galatians he sounded nearly antinomian: "Christ has liberated us to be free. . . . don't submit again to a yoke of slavery. . . .what matters is faith working through love" (Gal 5:1,6). To the Corinthians he sounded nearly legalistic: we must try "not to exceed what is written" because "what matters is the keeping of the commandments of God" (1 Cor 4:6; 7:19, NASB).

With respect to Paul we need to understand what kind of instruction a particular time and place called for. To the Galatians, who failed to see how much we live now in the age of fulfillment, Paul stressed existential and situational considerations: not law, but "faith working through love" (5:6); not law, but "new creation" (6:15). To the Corinthians, who failed to see that we are not yet "as the angels" in the eschaton and who overemphasized Paul's "everything is permissible" sayings, Paul asserted that God's commandments still stand.[35] He struck a note of normativeness. He nuanced it wonderfully and extraordinarily—we relate to the law through Christ, after all (1 Cor 9:21). Thus, Paul illustrated the continuing claims of the "commandments of God" for believers not with a list of rules, but with a reminder of the way redemption reorients self-understanding: "You

34. In the following, I use the terminology of "normative," "situational," and "existential" in accordance with John Frame's tri-perspective explanation of God's lordship: His authority to command, His sovereign control over all things, and His personal presence within his creation (e.g., J. Frame, *Salvation Belongs to the Lord: An Introduction to Systematic Theology* (Phillipsburg, NJ: P&R, 2006). Much of Frame's work is accessible at http://www.frame-poythress.org/.

35. I agree with the way A. T. Lincoln (*Paradise Now and Not Yet: Studies in the Role of the Heavenly Dimension in Paul's Thought with Special Reference to His Eschatology* [Cambridge: University Press, 1981, 2004], 33–35) assessed the Corinthian situation: "These Corinthians believed that the kingdom was already here and that they were already enjoying the eschatological blessings of freedom and fullness associated with the consummation. . . . [T]he apostle has to show that Christian existence at present involves suffering and that 'the church is as yet before the angels and that it is not yet as the angels' (4:9)."

were bought at a price; do not become slaves of men" (1 Cor 7:23). The apostle did not back down from his premise that the believer's new situation is one of living as "a new creation" (2 Cor 5:17). This is still the "acceptable time . . . the day of salvation" (2 Cor 6:2).

But Paul wanted the Corinthians to understand there are important caveats to his teaching that "everything is permissible." He followed that statement with "not everything is helpful . . . not everything builds up" (1 Cor 6:12; 10:23)—that is, my freedom is freedom only to the extent that it expresses itself in love for my neighbor, especially my Christian neighbor. "I will not be brought under the control of anything" (1 Cor 6:12)—that is, my freedom is only freedom to the extent that it participates in my ongoing deliverance from dominance by things like avarice, lust, injustice, anger, idolatry, foolishness.

Moreover, Paul strongly countered the Corinthians' pretense at being "already full" and having already "begun to reign" (1 Cor 4:8). Instead, the Corinthians needed to learn from Israel's wanderings (1 Cor 10:1–13). Their situation "between the times" (delivered from sin and death, but not yet resurrected) meant that falling was yet possible, and that they—even in the new covenant—needed positive instruction from Israel's story and the commandments issued to her. "Now these things happened to them as examples, and they were written as a warning to us, on whom the ends of the ages have come" (1 Cor 10:11).

It is in this regard that we should consider Paul's likening of financial support for gospel ministers to the financial support the Mosaic law had required for temple workers. Paul called the Corinthians "God's building" (1 Cor 3:9), indeed "God's sanctuary," the "sanctuary of the living God" (1 Cor 3:16; 2 Cor 6:16). The church's obligation, therefore, to support its ministers is more than a matter of general reciprocity—of the sowing of "spiritual things" rightly yielding a return of "material things" (1 Cor 9:11). Paul likened gospel ministers to Levites and priests of the old covenant who "perform the temple services" and thus "eat the food from the temple" (vv. 13–14).[36]

36. Though there is some conversation in the commentaries about the matter, there's no question to me that, despite the fact that he had to correct confusion about trafficking with pagan temples in Corinth, the model that Paul placed before the Corinthians for the kind of temple in terms of which they are to define their own identity was Israel's temple and its practices. The various options for Paul's temple allusion at 1 Cor 9:13 are nicely laid out by A. Köstenberger and D. Croteau ("Reconstructing a Biblical Model for Giving: A Discussion of Relevant Systematic Issues and New Testament Principles" [http://biblicalfoundations.org/pdf/pdfarticles/bbrtithing2.pdf]), and I think their conclusion is correct: "Paul probably has in mind the Jerusalem temple" (12n.61).

Implicitly, Paul applied the typological significance of temple tithes in support of Jesus' directing that "those who preach the gospel should earn their living by the gospel" (v. 14).

If his own Jewish background gave him a tithe as a personal standard of giving or as one to promote among his churches, he did not explicitly tell us so. From Luke's description of Paul as continuing to be a practicing Jew,[37] it is not difficult to imagine that Paul practiced normal giving as a Jew. He may very well have done so, and taught Gentile believers a similar pattern. We can only guess. What he made clear is that giving should be patterned after Christ's, and it should be joyful.

In 2 Corinthians 8–9 Paul addressed the Corinthians' commitment to an occasional gift for Jerusalem. Their ongoing financial responsibility for worship, support of ministers, and care of their poor is simply not under discussion. Even here, though, he was not afraid to subtly remind them that they have given their word and that others in far less favorable financial circumstances are giving sacrificially; he even invoked a measure of the so-called Malachi "storehouse" logic: to paraphrase Paul, "Give and see if God doesn't give back" (2 Cor 9:6–14).

Paul's basic premise gives us the responsibility for assessing the pastoral situation in which we live. Where believers live under a Galatian mind-set, we may need to sound more like the Paul of Galatians. Where tithing, for instance, is perceived as an odious burden, or is thought of as a means of placating a God who may require payment beyond the blood of Christ, or, just as bad, it is commanded as a cynical mechanism for contractually binding God somehow to respond with financial blessings, it may be necessary to sound anti-tithing, to speak of "post-tithe giving," maybe even to introduce a concept like, oh, I don't know, "grace giving."[38]

Where believers live under a Corinthian delusion, we need to sound more like the Paul of the Corinthian correspondence. Where supposed freedom from the Moses law has resulted in lawlessness, we may need to turn to the commandments and tease out their

37. E.g., circumcising Timothy (Acts 16:3); keeping what appears to be a Nazirite vow (18:18); and underwriting such vows for others, including participating in temple rituals and offerings (21:23–26).

38. I think that Köstenberger and Croteau's "grace giving" principles embody a great deal of wisdom: that giving should be systematic; proportional; sacrificial/generous; intentional; motivated by love, equality, and a desire to bless; cheerful; and voluntary. None of these values would not characterize my own advocacy of a tithing principle, including voluntarism (God doesn't want begrudging obedience).

implications. It's not difficult for me to see how those "thinking Paul's thoughts after him" might apply Old Testament tithing legislation in settings where the spirit is antinomian, where God's generosity is being presumed on, where believers are acting as though they were financially autonomous and have no obligation for the welfare of their churches, for their Christian or non-Christian neighbors, or for the needs of a broken world. Thus, altogether understandably and not inappropriately, I think, *The Apostolic Constitutions* urge the bishop to receive "tenths and first-fruits, which are given according to the command, as a man of God; as also let him dispense in a right manner the free-will offerings which are brought in on account of the poor."[39] Far from lapsing into pre-Christian legalism, such an exhortation bespeaks a profoundly Pauline appreciation for what it is to live simultaneously in the age of fulfillment (the tabernacle was, after all, "fore-appointed for a testimony of the Church") and in an age in which we must be on guard against presuming on God's promises, and thus must "use the things which belong to the Lord, but do not abuse them."[40]

How Much?

I submit that from Jesus' denunciation of the Pharisees we are not to tithe the way so many of us pay our taxes—making sure to give as much as required and no more. In this regard, one concern of the anti-tithe or post-tithe voices is laudable. Securing autonomy over the other 90 percent by relinquishing claim on 10 percent is the economy of the Devil. It is to turn God's economy on its head.

As clear as Jesus was that we are not to neglect "the others" (Matt 23:23), a reference to the tithe, he did not say much about how to do that. He did not say whether and how to bridge the gap between Israel's agricultural tithe and other economies; that is, He did not say what artisans or bankers are obligated to do with the tithe principle. He gave us no calculus to determine with certainty what the original Mosaic formula was, much less what it was in His day, or how to reconfigure it for modern Western democracies. He did not say whether to tithe from gross or net, or whether to tithe from stock dividends or tax refunds, or whether the idea of "proportionality" in giving is simply a heart thing, or a community-derived thing, or whether it's our church's business or ours to work out simply before God, or whether it's supposed to go to officially constituted churches or para-church ministries.

39. *Constitutions of the Holy Apostles* (*ANF* 7, 408–9; http://www.ccel.org/schaff/anf07/ix.iii.iv.html).

40. I believe L. Vischer's (*Tithing in the Early Church*, 11–30) reading of the re-emergence of a theology of tithing in the early church is insufficiently attentive to the typological rather than allegorical and pragmatic lenses through which his sources (principally, *The Apostolic Constitutions*, Origen, and John Chrysostom) read the Old Testament. Regretfully, I do not have time or space to pursue the question here.

It's as though Jesus expects us to discern, to exercise wisdom in dependence on the Holy Spirit. When you have finally learned to drive, you don't keep reading the driver's manual. You don't read it, not because it is no longer relevant, but because it's inside you. With the coming of Christ, God wrote His law on our hearts. He gave us the Holy Spirit, a Spirit of understanding, a Spirit that teaches discernment. We received the Spirit who assures us that our Heavenly Father proudly displays our feeblest attempts at obedience on His heavenly refrigerator. We have become His "works of art" (*poiēma* at Eph 2:10), and He delights in our grateful offerings regardless of how little they approximate true beauty. His vision is forever impaired by the lens of Christ.

Bringing an Offering: The Worship Dimension

As I have no doubt just made evident, I am reluctant to give specific answers to questions about tithing that many perceive to be vital, such as whether the tithe is a starting point or baseline. I don't think such questions are vital. I think they trivialize something tremendous. I don't think the Bible is a rule book for tithing. I think the Bible invites us to delve into a story and listen for where its plot line takes us. I think the Bible invites us to immerse ourselves in baptismal reality and to bring our wallets with us. Thus, I think there are some answers that are given only to the worshipper and only in the act of worship—*lex orandi, lex credendi* (to paraphrase: "show me how you pray, and I'll show you what you actually believe"). The writer to the Hebrews wonderfully explained that Jesus—our high priest, the sacrifice and the sacrificer—has provided an altar from which we have the "right to eat," and we respond with a "sacrifice of praise . . . the fruit of our lips that confess His name" and thus we are compelled "to do what is good and to share, for God is pleased with such sacrifices" (Heb 13:10,15–16).

The church my family and I attend takes up a weekly offering and offers weekly communion, following the *Book of Common Prayer*: "Representatives of the congregation bring the people's offerings of bread and wine, and money or other gifts, to the deacon or celebrant." The pattern is ancient, and embodies profound truth.[41] The offering begins the Ministry of the Table, which follows the Ministry of the Word. Ushers pass plates, then, on behalf of the whole congregation, they bring forward a dual offering: the elements for the Table and the monetary donations for the church. (In other times and places, the donations might include livestock or produce or handiwork.)[42] The prayer of Great Thanksgiving that follows celebrates God's attributes and rehearses his creative and redemptive acts. Then the prayer asks the Lord to bless the gifts we have brought—explicitly the bread and wine, and implicitly the monetary donations. Thus, the money takes its rightful place in the commemoration of that grand transaction in which the Giver gives grace upon grace.

Both the communion elements and the money come from a combination of God's work and our own. Bread and wine result from divine produce and human manufacture; in many churches, families bake the communion bread. Our money is no less a result of God's providential care and our labors. In worship, bread and wine establish no merit, but they mean more than their mere physical composition would otherwise suggest. So it is with our money. Our money at the altar is not a payment, but (to paraphrase Luke Timothy Johnson) a symbolic expression of ourselves.[43] It is as much our presenting ourselves to God as the bread and wine are ultimately the Lord's presenting Himself to us.

Further, the Table reminds us of God's lavish generosity. Holding nothing back, Jesus came and made the one offering that counts for our rescue and redemption. "The Messiah also loved us and gave Himself for us, a sacrificial and fragrant offering to God" (Eph 5:2).

41. Earliest indications are that the people would bring the wine and the bread, which B. Thompson said were symbols "of the inward offering of themselves" (*Liturgies*, 5). The presider would then offer a prayer of thanksgiving over the bread and the wine—each the result of a combination of God's produce (grain and grapes) on the one hand, and human nurture and manufacture (agriculture, baking, and winemaking) on the other.

42. The fading of the offering of goods in favor of money appears to have been complete by the twelfth century in the West. I have not had leisure to trace the development as closely as I'd like, but see Thompson, *Liturgies*, 44; D. Cloud, "The Theology of the Offertory Collection," in J. D. Chrichton, ed., *The Mass and the People of God* (Collegeville, MN: Liturgical Press, 1966), 117.

43. L. T. Johnson, *Sharing Possessions: Mandate and Symbol of Faith* (Minneapolis: Fortress, 1981), 40.

Jesus, the offering and the offerer, is our model and our leader in worship (Heb 8:2). Thus our offerings imitate Jesus' offering, and we find convergence between "the more important matters . . . without neglecting the others." The liturgy embodies a lovely picture of it all—our offering is about so much more than paying a preacher!

In the Old Testament, living in covenant with the God of rescue required that the Israelites "must love the foreigner, since [they] were foreigners in the land of Egypt" (Deut 10:19).[44] In the New Testament, Jesus commanded, "I give you a new commandment: love one another. Just as I have loved you, you must also love one another" (John 13:34). The generosity of the exodus with "a strong hand and an outstretched arm" (Deut 26:8) yields to the generosity of the incarnation with arms stretched out on a cruel cross. It is no accident that the eucharistic table attracted to itself a second kind of offering, one for the poor. Justin Martyr described the close of the eucharist:

> And the distribution and the participation by each one in those things for which thanks has been given (*ta eucharistēthenta*) take place, and through the deacons it is sent to those who are absent. And those who are well off and who are willing, each according to his own choice, give what they want, and that which is collected is put aside by the leader. And he himself helps the orphans and widows, and those who are in want because of sickness or for some other reason, and those who are in bonds, and the sojourning strangers, and, in a word, he is guardian (*kēdemōn*) for all who are in need.[45]

Small wonder that the early church was known for its generosity. He who was offerer and offering had come. The first church of Jerusalem broke bread together and made sure their poor were cared for (Acts 2:42–47; 6:1–7). Because Christ the Passover lamb has been sacrificed, Paul invited Gentiles to Israel's feast and offered, as his own priestly service, the Gentiles to God. He took up a collection from the Gentiles for the Jews, but the offering was not so much the money as the Gentiles themselves (Rom 15:16; 1 Cor 5:7–8; see Isa 66:20). The one true offering has occasioned our sub-offering.

44. Israel's legislation provided special protection for the disadvantaged (e.g., Lev 19:35; 25:38,42,55), and this was explicitly grounded in what the Redeemer God did for his people when they were similarly disadvantaged (e.g., Exod 23:9; Lev 19:34; Deut 10:19; 15:15; 16:12; 24:22).

45. Justin Martyr, *First Apology* 675b–6, with text and translation in Whitacre, *Patristic Greek Reader*, 78, 219.

In his day, the believing Tertullian could proclaim that pagans marveled: "Behold, how they love one another."[46] In his day, the unbelieving Julian, apostate emperor and nephew of Constantine, complained: "They care not only for their poor, but for ours as well!"[47] Calvin made it a practice to take up such an offering for the poor—and many churches still take up a "deacon's offering" in association with communion.

Summary

The Table is where, in the convergence of God's gift and ours, we taste what it is to be swept up into the eternal self-giving of Father, Son, and Holy Spirit. We "become what we eat,"[48] so that when we return to our callings in the world we may "leave a trail of crumbs back" to this very place.[49]

Also, at this Table we taste a portion of a final banquet at which an ultimate reconciliation among estranged brothers and sisters will take place. Perhaps no more important thing can emerge from this conversation about tithing than the realization that we all need to appreciate the merely partial nature of the truth any of us perceives, the certainly errant nature of some portion of what any of us believes, and the attendant necessity, as Paul might put it, to "wait for one another" (1 Cor 11:33).

Dante comes to mind again. In his vision of paradise, the Dominican St. Thomas Aquinas, one of the great promulgators of Christian theology, spoke the praise of St. Francis of Assisi, champion of heart-repentance and care for the poor (*Paradiso* XI). Conversely, the Franciscan St. Bonaventure praised St. Dominic, founder of Thomas's order (*Paradiso* XII). Thus, in heaven's symphony of love, orthodoxy lauds orthopathos and orthopraxy. Orthopathos and orthopraxy laud orthodoxy. In glory, complementarity is everywhere, and even back here on earth, where it is easy to yield to competition and opposition, Dante would urge us, I think, to pray "on earth as it is in

46. Tertullian, *Apologeticus* 39.7 (LCL).

47. Julian the Apostate, *Epistle* 22, *To Arcacius* (LCL, no. 157), 3.69.

48. As R. Webber (*Ancient-Future Worship: Proclaiming and Enacting God's Narrative* [Grand Rapids: Baker, 2008], 146) riffed on a leading motif in A. Schmemann's *For the Life of the World: Sacraments and Orthodoxy* (Crestwood, NY: St. Vladimir's Seminary Press, 1997).

49. A. Tate, "Take to the World" (Cumbee Road Music, 2002).

heaven." In heaven, enemies embrace and oppositions show themselves to have been ultimately mutually supportive.

If for some of us it seems a trivializing of matters to insert the language of "His tithes" into the equation of our giving, then may we at least make sure our giving is as concrete as the incarnation and the resurrection and our neighbor's and the church's need. If for others of us it seems a vaporizing of matters to paint the picture of God's generosity in Christ and to let folks follow "the Spirit's leading," then may we at least make sure our hearts follow the tithes we offer with lives wholeheartedly given to "justice, mercy, and faith" (Matt 23:23) and "love for God" (Luke 11:42).