

Financing the Kingdom

by R.C. Sproul

I used to think that it was futile to talk to church members about tithing. At one point in my ministry I made it a studied practice not to talk about money. I adopted that position for several reasons including a desire not to sound like the professional hucksters of religion watching for a "sea of green" in every collection basket. I was convinced that it was a waste of time to discuss tithing as I assumed that every Christian automatically tithed as a matter of course and didn't need to be reminded of their duty. Thus to tell true Christians to tithe was like carrying coals to Newcastle. Such appeals would be wasted on the believer or only serve to alienate the unbeliever. So when the opportunity to address the subject arose, I passed.

It was a denominational stewardship program that prompted the crisis that awakened me from my dogmatic slumbers. The program was based on the theme "Take a Step Toward Tithing." The idea was simple: if a person was currently giving 1% of their income they were urged to increase it to 2%. If their current level was 2% they were, encouraged to move to 3% and so on down the line. I said to my ministerial comrades, "I can't implement this program in our local church.." Some said, "Why not? It sounds like a practical way to get people to move in the right direction in a less than severely painful way."

I objected on the grounds that the program contained two serious errors: 1) it made tithing an ideal that only super-committed Christians ever reach, a zenith point of sacrificial giving; 2) it gave the tacit blessing of the church to people robbing God. It was like saying "Last year you robbed God of 9% of what you owe Him. This year please rob the Deity of merely 8%."

So I began speaking about the subject and church member after church member came to me and said, "I really didn't understand my obligation" Others said, "I haven't been tithing and know I should, please help me work this through." It was then that I read the statistic that nationally only 4% of all church members tithed. That figure astonished me and made it clear we really haven't communicated God's requirement to His people.

Some object right away with an age-old protest, "But tithing is an Old Testament law and we don't live in the Old Testament." To be sure the mandate of the tithe was instituted in the Old Testament. But to use that fact as an excuse for negating its

weight for the New Testament era is to fly in the face of everything the New Testament teaches about our involvement in the New Covenant. When the two covenants are compared the point is made emphatically that the covenant benefits enjoyed by the Christian far exceed the benefits conferred upon Old Testament saints. With the greater benefit comes greater, not lesser, responsibility. The tithe is an act of response to God's goodness. If the rank and file under the old structure were required to tithe, it is an insult to grace to assume that some level of gratitude would now be an ideal attainable only by a spiritual elite. The New Testament principle could be translated as saying not "take a step toward tithing," but rather "take a step from tithing." That-is, the tithe becomes a point of departure, a starting base for New Testament stewardship. It represents the minimum response of a grateful soul, a response that is-to be made cheerfully.

What about the need for sacrificial giving? We are urged by our Lord to pray for harvesters to be raised up to go into fields white unto harvest. In a real sense that prayer has been answered. Willing workers abound?most churches are faced with a glut of ministers and willing missionaries who have the desire, the education and the vision to fulfill the Great Commission. What is lacking are the friends to underwrite ministry. Virtually every ministry I know of is hurting for funds. There seems always to be more work to be done than funds available to finance the work. The church appeals to the conscience of her people to bring in their tithes voluntarily. The church has no IRS backed up by a fraud division carrying the weight of Caesar's sword. The church doesn't audit its members while seeking pledges. Even with the tax deduction advantage our secular state provides, we are still at the abysmal level of 4% of professed Christians tithing. This is a moral issue of grave consequence for Christ's church. Our duty is to give as the Lord prospers us?a duty to God which must be seen as far greater than any duty we have to the state. The Kingdom of God must be financed by the King's people.

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