

Thus says the LORD: Bring the full tithe into the storehouse...and thus put me to the test. See if I will not open for you the windows of heaven and pour down for you an overflowing blessing...Then all nations will count you happy, for you will be a land of delight.

The Windows of Heaven in a Land of Delight

The Bible begins with a vivid description of a beautiful and fertile Garden of Eden filled with everything pleasant to the sight and good to eat. The Bible ends with an awesome vision of a new heaven and a new earth where mourning and crying and pain are no more, where the glory of God is its light and its lamp is the Lamb, where the gates are never shut by day and there is no night, where a river of the water of life flows through its midst and on either side is the tree of life producing its twelve kinds of fruit each month, and the leaves of the tree are for the healing of the nations. From beginning to end, God's word to us in Scripture reveals and proclaims a God of all creation who wants nothing more, from the beginning of time to the end of time, than for all of us, as Jesus put it, to have life and have it abundantly.

So why don't we? Why don't we all, individually and collectively, enjoy the good and abundant life that our great and gracious God intends? That is the very question the prophet Malachi addresses sometime in the early fifth century B.C.

A century earlier, the prophet of the Babylonian Exile known to Biblical scholars as Second Isaiah proclaimed that God would deliver the children of Israel from their Babylonian captivity and guide their return to the land of promise where they would enjoy glory and honor, security and prosperity, peace and well-being. Soon thereafter, as promised, God's people were liberated and allowed to return to their homeland. Yet, here they were back in their homeland some three or four generations later, in the time of Malachi, and neither were they secure nor had they prospered. Both people and land were desolate. Where was the glorious restoration promised by God?

With the voice of God, Malachi answers that the glorious restoration promised by God is in fact a joint venture. As the prophets of God are wont to do, Malachi answers with a message that the people of God probably do not want to hear. Whereas the people grumbled about God's failure to deliver on God's promises, God's prophet points his finger at the people's failure to live as children of God. Glory and honor, security and prosperity, peace and well-being grow out of faithful partnership between God and God's people.

Specifically, Malachi presses the people to be faithful in their tithing. In answer to their grumbling, God's prophet replies: Thus says the Lord: Bring the full tithe into the storehouse...and thus put me to the test. See if I will not open for you the windows of heaven and pour down for you an overflowing blessing...Then all nations will count you happy, for you will be a land of delight."

Picture that, the overflowing windows of heaven in a land of delight. Once again, a wonderful image for God's eternal creative desire for all of us to have life and have it abundantly, this time essentially linked to the faithfulness of our tithes and offerings.

Did you know that Jesus talked about money more than he did anything else? More often than he talked about the Kingdom of God, Jesus talked about money; more often than he talked about love and compassion, Jesus talked about money; because Jesus knew that where our treasure is, so too is our heart. Jesus spoke often and plainly about money.

So this morning, in faithfulness to the ministry of our Savior and Lord, I want to speak plainly about money; I want to speak plainly about tithing.

Most of us probably know that tithing refers to an offering of ten percent, an offering Jesus obviously took for granted and affirmed. Ten percent of what, when it was collected, and how it was used, varies depending on where we look in the Bible. Over time, both during and following the biblical period, the tithe came to designate an offering of ten percent of total income, from whatever source, given to a person's local community of faith in support of the full breadth of its faith, life, and mission, the full breadth of its worship, life-long learning, mission, and fellowship.

The tithe, the ten percent, was only one part of the financial contribution faithful believers were expected to make toward God's work in the world. We heard Malachi refer to tithes and offerings. There were many other offerings in addition to the tithe: peace offerings, sin offerings, guilt offerings, wave offerings, heave offerings, votive offerings, thanksgiving offerings, and more, all in addition to the tithe. Some of these offerings were required, others were voluntary. It was among the voluntary offerings, over and above the tithe, that the giver enjoyed the opportunity to specify how it would be used. The tithe, the ten percent, was an unrestricted, undesignated offering given to a person's local community of faith in support of the full breadth of its faith, life, and mission.

It is also interesting to note that in the Bible as well as in all early Jewish and Christian literature, the word tithe is always plural. Tobit, the model of generosity and righteousness in the apocryphal book that bears his name, gave three tithes: one tithe to support the temple, another for the poor and needy in Jerusalem, and still another for the poor and needy beyond Jerusalem; thirty percent, in addition to his other offerings. Early Christian writers considered the tithe an acceptable although minimum standard of giving for those who claimed Jesus Christ as Savior and Lord.

With this Biblical and historical background in mind, where do we stand today on tithing? In practice, hardly anyone does. Fewer than five percent of American Christians tithe. Many of the ninety-five per cent who do not tithe question the need to tithe or the responsibility to tithe in our time and place given the taxes we pay and the public welfare programs those taxes support. That is a good and legitimate question, one I have asked myself, and one well worth exploring.

This morning, I want to share with you what I have come to believe about tithing. I do not claim it to be the last word or an absolute word. I readily acknowledge that it represents an evolution, what I hope has been a faithful evolution, in my own convictions and commitments.

Let's begin by taking up the question of whether or not there are differences between the Biblical world and the world we live in that significantly impact the need or responsibility to tithe, especially with regard to taxes, public welfare programs, and other charitable giving. Compared to the ancient world, our modern tax burden in the United States is light. The ancient world was heavily taxed. When the Seleucid Empire ruled Israel, the tax on the grain harvest was one third. On olive oil and wine, the tax was fifty percent. Grain, olive oil, and wine were the mainstays of life, and those mainstays of life were taxed at thirty-three percent and fifty percent. Later, Rome would collect a tax of one quarter of all agricultural production. In addition there were land taxes, head taxes, trade taxes, and transportation taxes, to say nothing of conscription and forced labor. All of those taxes fell on people who lived a precarious, subsistence level existence. One scholar reports: "the basic economic problem of all ancient village life...was the narrow margin between subsistence and famine...Heavy taxation only strained this narrow margin"—the narrow margin between subsistence and famine.

With regard to public welfare, in the ancient world, responsibility for serving the needs of the poor was shared by governing authority, religious communities, and those who were better off. Not so different from today. Did the ancient policies and practices have cracks through which many people fell? Yes, as they do today. Were the ancient services for the poor better in some times and places than they were in others? Once again, yes, as they are today.

So with regard to taxes, public welfare, and other charitable giving, I myself fail to find differences between the ancient world and our world that would lead to any curtailment, let alone elimination, of God's call on us to tithe. What I do find is a dramatic difference between our standard of living in Lincoln, in Nebraska, in the United States, as compared with the standard of living in the ancient near east during the Biblical period when the tithe was embraced as a minimum standard for good and faithful giving. You and I enjoy far more disposable income than they could ever have imagined.

Having said all of this, more important to me than the question of taxes, or public welfare, or other charitable giving, or even standard of living is this: first and foremost our tithes and other offerings are intended to enable vital, vibrant, highly visible worship, life-long learning, mission, and fellowship in the explicit name of God to the manifest glory of God. The principal purpose of our tithes and offerings is to name God and glorify God through our worship, our life-long learning, our mission and our fellowship. That need and responsibility never changes, regardless the time, regardless the place.

God calls us to give our tithes and other offerings so that God might be praised, the body of Christ built up, and all families of the earth blessed. In his Sermon on the Mount, Jesus said, "Let your light shine before others, so that they may see your good works and give glory to your Father in heaven." Our tithes and offerings are meant to keep that light brightly burning.

I have come to believe that we are indeed, even today, called to tithe. I further believe that the full tithe should be given to our local church in the form of an unrestricted pledge for use and distribution according to the Spirit guided collective wisdom of the congregation and its leadership, with our other offerings over and above the basic tithe being the ones that we are free to direct and dedicate ourselves. If our household income is \$50,000, then I believe God is calling us to give \$5000 and more each year to our local church, which in your case would be here to First Presbyterian Church. If your total household income is \$100,000, then \$10,000 here to First Church; if \$150,000, then \$15,000 and more.

Some of you may be silently asking, "What about you, Bob? Do you and your wife tithe to your church?" That is a good question, and a fair question, for we are indeed our brother's keeper, and our sister's, too.

For a long time I was ashamed to confess that my wife and I were not tithing to our local church. We could rationalize and justify with the best of you. We could pull out our personal financial statement and a schedule of our debts and obligations, cry a few crocodile tears, and before you know it have some of the more compassionate among us suggesting that a collection be taken up to help out poor Bob and Jo Anne. But the real reason we were not tithing was because we were a long time coming to our second conversion, and with that second conversion to a more faithful evolution in our convictions and commitment. Herb Anderson, Senior Pastor at Brick Presbyterian Church in New York City when I served there as an Associate Pastor, himself a Midwesterner, accurately observed that in most cases mature Christian faith and practice required two conversions: first a conversion of heart and mind, hopefully followed at some point by a second subsequent conversion of pocketbook and purse.

No, for a very long time, my wife and I did not tithe to our local church. However, since we are one another's keepers I want to tell you what we did to correct that situation. We began increasing our pledge every year by twenty per cent. For a long time, although we had to confess that we were not tithing, we could report that we were on a journey toward tithing. We could report, for example, that in the previous year we had given \$5200, in the current year we were giving \$6300, and in the next year we already knew we would be giving \$7600, increasing our pledge by twenty percent each year, every year, until we were tithing to our local church. Last year, for the first time, we were able to answer yes, we were tithing to our local church as we pledged and gave nine thousand one hundred dollars.

This year, in response to God's call to tithe and God's promise to open the windows of heaven, the leadership of this church has set this congregation of God's people on a course toward becoming a tithing church. This morning I want to join with them in urging all of you who are not already tithing to this church to take up the journey toward tithing by increasing your pledge twenty percent or more this year, each year, every year, until you are tithing to this church.

Why? Because we heard Christ's command: So that our light might shine before others, who will see our good works and give glory to our Father in heaven. And we also heard God's promise: So that we, too, might enjoy the overflowing windows of heaven in a land of delight. Amen.