

ONE LAST NEW YEARS RESOLUTION

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Today's message is titled "One last New Year's resolution." I suspect many of you made a New Year's resolutions. I was getting my hair cut yesterday and my barber told me, "My resolution is to lose forty pounds" this year. She said she'd already lost seven. I congratulated her. I thought that was great.

This message is for those of you who made resolutions and have already broken all of them. I'm going to give you a new one. Or for those of you who didn't make any at all, this one is for you.

Last year I made the mistake of publicly announcing at the beginning of 1987 that my resolution was to lose 25 pounds. I really wanted to do that. But I guess I never really intended to. It was a day by day decision really. This choice of foregoing French toast and chocolate doughnuts was a day to day decision. And somehow I couldn't extract myself from that opportunity. "Oh for the capacity equal to my opportunity," said the cat who fell into the pail of milk." And that's how I feel about some things.

I realize that a lot of resolutions never get done. We think they're good ideas but we never really intend to do it. What if I had however stood before you at the beginning of 1987 and said I intend to quit stealing in 1987. That would have took you all by surprise. There are some resolutions we undertake that are meant to be morally binding on us that aren't discretionary like a lose weight resolution.

I suppose a lose weight resolution wouldn't be discretionary if your weight were a matter of your health. In my case it probably is not. I've been able to justify my lack of resolution on the scriptural text, "All fat is the Lord's." There's just more of me to give in the offering.

However there is a resolution that I feel has a scriptural mandate on it and it is not in the discretionary area of resolution. My title really is a sneaky one to let you know that on the first Sunday I preach in 1988 I want to speak to you on the theme of tithing and Christian stewardship. But if you haven't made that resolution in your life to do it that you would allow God's word to speak to you through me today and that that would be a product of this time that we have together.

As we begin this year of 1988 as a church family I would like to see this church undergirded with the kind of support which will allow us to make significant advances for the kingdom of God in this community in this year. I know it is the desire of all of our hearts and hundreds of this congregation have been praying for God to move in a unique and sovereign way in this church and in this community. We want to blend our hearts and hands and voices and support to see that happen. It is going to also require as we move out in expansion that year that every one be on board in every way including financial stewardship.

The other day we were in Cairo. Our tour guide Mohammed – it's hard to find a tour guide who is not named Mohammed – was reviewing the history of Christianity in Egypt. He himself is a Muslim. My ears picked up when he started talking about this because I wondered if he as a Muslim would really tell us the truth or if he would gloss over the fact of what really happened. But he told the truth. He said the Christian community in Egypt today at the most numbers 15% of the population. That is largely Coptic Christian. He said there used to be a time up until the

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seventh century when Christians were in the majority, vast majority in Egypt. And, by the way, they were the vast majority all through North Africa. He said but there were three things that Christians had the chance to do when Muslims gained military political power in the 7th century. The new Muslim rulers gave the Christians these three options. One, convert to Islam. Or two, remain a Christian but you must pay annually a tax. Muslims don't have to pay it, just Christians. Third, if you won't convert and you won't pay the tax, off comes your head.

Within a hundred years the church was almost obliterated in all of North Africa. Not because people took option number three – martyrdom. But because on a day by day, week by week, month by month, year by year level it simply cost too much to be a Christian.

I find that the Christian faith is one of practicality. There are some who only want to talk about faith in its mystical element and in spiritualization. But being a Christian involves not only the spiritual aspect of life. It involves the integration of the material into life as well. It involves practicality as well as spirituality.

Tithing is one of those practical expressions of our faith, the giving of ten percent of our income or more to the Lord's work.

Tithing will not make you a Christian. But not tithing will raise serious questions as to whether or not you are committed to be a disciple of the Lord's. A disciple after all is one who has chosen to live under the discipline of Jesus.

I'll say three things about tithing.

One is tithing is God's will. I realize there are some believers who do not feel that is so. Or maybe have never thought through the matter and just assumed that it's an Old Testament kind of thing. But I'd like to establish for a moment that what I'm saying to you on tithing is contained in God's word which is meant to control and govern our life, it is contained in God's word in four different ways.

First, it is contained within the law and the prophets of the Old Testament. It's part of the Mosaic code or legislation of Moses. The clearest example of Mosaic teaching on tithing turn to the third book of the Old Testament the last chapter, Leviticus 27. The last verses of the book, verses 30-34. It explicitly talks about the tithe. A tithe or a tenth of everything from the land whether grain from the soil or the trees belongs to the Lord. It is holy to the Lord. Whenever that term "holy to the Lord" is used it is meant that it is restricted. It is not for personal use. It is set aside for God's use. It is alone set aside for God's use.

"If a man redeem any of his tithe he must add a fifth of value to it." Here's the case in point. The farmer has grown his crops that year and says "I really would like to keep that ten percent for myself this year and not give it to the Lord." So the Mosaic code allows for that tenth to be kept providing it is later redeemed at a price that is equal to a visa or master charge credit – 20% a year. Redeem it with a fifth. The entire tithe of the herd and flock – we've seen grain and trees and flock, those were the currencies of the biblical world. It was the time before coinage. So what did you have? You had what you grew or you had livestock. "The entire tithe of the herd and flock every tenth animal that passes under the shepherd's rod will be holy unto the Lord." That is also set aside. It's not for common use. "He must not pick out the good from the bad or make any substitution." Just line the animals up, count them out and every tenth one was the

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Lord's. If you're the shepherd, the owner of the sheep and you see them come down and think, "Oh, no. Would you believe it? My great big fat ram is the tenth one. And just ahead of it is that sickly lamb that's going to die anyway. Can I switch the order?" This word is saying no you can't do that. "If anyone makes a substitution both the animal and its substitute become holy and cannot be redeemed. These are the commands of the Lord which he gave Moses on Mt. Sinai." Notice this is not Moses' idea. This is from the Lord. These are the Lord's commands.

The prophet Malachi backs up the law. Malachi 3:6-12 "I the Lord do not change." We often use that scripture in regard to the immutability of God. God does not change. It's interesting that in the original setting in which that phrase occurs "I the Lord do not change" is at the front end on a section on tithing. For those who say the Lord's changed his mind for support for his work. I quote back Malachi 3:6 "I the Lord do not change. So you descendants of Jacob are not destroyed. Ever since the time of your forefathers you have turned away from my decrees and not kept them. Return to me and I'll return to you." We're not the only people who have a difficult time with tithing. It was difficult also for the people in the old covenant. "Return to me and I'll return to you, says the Lord almighty." But you ask, 'How are we to return?' 'Will a man rob God? Yet you rob me.' But you ask, 'How do we rob you?' 'In tithes and offerings. You are under a curse, the whole nation of you because you are robbing me. Bring the whole tithe into the storehouse that there may be food in my house. Test me in this,' says the Lord Almighty, 'and see if I will not throw open the flood gates of heaven and pour out so much blessing that you will not have enough room for it. I will prevent pests from devouring your crops and the vines in your fields will not cast their fruits,' says the Lord almighty. 'Then all the nations will call you blessed, for yours will be a delightful land,' says the Lord almighty." Tithing. Substantiated in the law and the prophets.

You say, that's the Mosaic legislation. Then let me go to one other aspect of tithing and that is that tithing was taught in the scripture before the giving of the law through Moses. Centuries before Moses the man of faith, not the man of law, Abraham becomes the first tither in the Bible. His story is told in Hebrews 7. He meets Melchizedek a mystical king of Jerusalem whose name means both king of peace and king of righteousness. Abraham meets him and gives him a tenth of all he has. The writer of Hebrews makes the point that at that moment the descendants of Aaron, that is the Levites, were not yet born to whom tithes would later be paid. They were at that moment instead in Abraham's loins and therefore symbolically within Abraham, Abraham was paying the tithe to Melchizedek who serves as a representative of Jesus. Tithe is before the Law of Moses, practiced by the man of faith who gave the tithe to a person who is representative of Jesus. A priest who lives forever.

The third reason why I say that tithing is a scriptural mandate is that not only is it the law and the prophets in Abraham but it also is established that Jesus approved tithing. In fact he was a person who lived under the law and kept it. He himself would have been a tither. In Matthew 23:23 Jesus specifically approves tithing where he is denouncing the scribes and the Pharisees for their hypocrisy. He notes in that particular reference that they tithe dill and mint and cumin which is little garden vegetables. They count them all out – one out of ten belongs to the Lord. Jesus does not condemn them for tithing. Rather he says these ought you to have done. That is the tithe you ought to have done but you should not have neglected justice, mercy and faith. Any message on tithing needs to include the fact that tithing is not the sum total of what it means to be a Christian. It is an aspect of our Christian life but we must wed to it all the qualities that Christ is calling us to live with – justice, mercy and faith.

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Tithing is therefore scripturally taught. The law, the prophets, Abraham, Jesus.

I want to say this. There are those who say, in the New Testament we're under grace and not under the law. I just want to put this proposition to you. If the people of the Old Testament or the old covenant gave to support the work of God under that covenant should not the people of God in the new covenant which has great promises, greater blessings, a greater priesthood, a greater altar, a great sacrifice, should not people under the new covenant do more than people under the old covenant? It doesn't seem to me to be logical to throw it in reverse gear and say we who live under grace should give less than those who lived under law. If you add love to the law, love will always go beyond the law. Tithing is God's will.

You might say, Pastor, are you saying if I'm not tithing I'm out of God's will?

Let me put it this way. Suppose you came to me and said, in my work I handle the cash drawer and I've been embezzling from the company. Do you think that's out of God's will? I would try to affirm you as a person but would I do it this way? "I love you and I'd hate to ever tell you, you were doing anything wrong. I know God loves you. Everything will be ok. Just don't let anybody know about it." No. You would expect me as a person who knows the Bible to say, "You've got to quit embezzling! You've got to return what you've embezzled and you've got to face the music for that." You'd expect me to be honest with you from the word.

Malachi basically puts that same question to us when he says, "Will a person rob God?" Will you be withholding the tithe embezzle from God? That's what it amounts to – embezzlement.

I would have never said that a few years ago. When I was younger I wasn't quite as dogmatic as I'm getting. I can't wait till I get to sixty and then I really say what I think! I have to be honest with you. I really believe folks the scripture teach that tithing is in God's will.

Secondly, about tithing, is tithing permits the needs of the Lord's work to be fully met. That's why the Lord gave the tithe. He knows that in the new covenant he has a purpose and a mission for his church to fulfill. The only way each church can fulfill its mission is if all the people are coming together to do their part. Malachi 3:10 puts it this way "That there might be food in my house." Is God so poor that he can't make his own food? Why doesn't he just print money or make supernatural deposits in church banking accounts. The scriptures by the way tells us that God does own everything. He doesn't have to use the tithe to support his work. Psalm 24:1 says, "The earth is the Lord's and the fullness thereof." Deuteronomy 10:14 "Behold to the Lord your God belong heaven and the heaven of heavens, the earth and all that's in it." Psalm 50:10-11 "Every beast of the forest is mine. The cattle of a thousand hills. I know all the birds of the air and all that moves in the fields is mine." Haggai 2:8 "The silver is mine and the gold is mine, says the Lord who gave it." And even human life is owned by God. Ecclesiastes 12:7 "The spirit returns to God who gave it."

So everything is really the Lord's. Malachi's point is that while God owns everything he has turned totally his property over to us for our management and trusteeship. We are all leaseholders and he's the owner. What the tithe is, is the lease payment.

It's humiliating to ask for payment on a note. Any of you ever lent money to a friend? And they didn't pay it. That's tough to collect. Someone who's at arm's length you can sue them or foreclose on them or do something nasty to them to get it back. But to a friend? It is humiliating

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to ask for payment on a note. But that's exactly in Malachi what God is doing. God has designed his work to function on the tithe. To the extent that any one of us withholds the tithe to that extent we place limitations on what God wants to happen among us in regard to ministry. We can constrain, we put a choke hold around that ministry.

We're under a curse, the scripture says, for not tithing. Not an individual curse. Not a curse like going to hell. But a curse in the sense of Jesus withering the fig tree. It was cursed and it withered. Where a ministry is not supported it withers. It cannot accomplish the full strength of purpose that the Lord has for it. Know that no one in this church would ever knowingly hurt the ministry of this body. You love this church too much to do that. But I think sometimes we unknowingly and unintentionally hurt the work of the Lord. One of the ways we do that is by not tithing. Tithing is God's will. Tithing permits the needs of God's work to be met.

And third, tithing brings a growth of our faith in the Lord.

Tithing is a practical way to grow spiritually. Malachi promises the floodgates of heaven will open upon the tithing community. And by the way, that promise to open the windows of heaven upon a tithing community is a promise that is corporately given to the whole body. That is to say, that when the whole community is participating in this then God's blessing is poured out on that community. And then even the needy in the community have their needs met out of the abundance within the community itself. And therefore individuals are bettered. I say that because there are some who take it as promise in Malachi as only an individual promise and therefore have been disappointed when they didn't immediately strike it rich after they began tithing. They treat Malachi 3:6-12 as some kind of Christian Las Vegas. You put your dollar in the tithing slot and out comes two dollars, who wouldn't tithe under that kind of a procedure.

It's like the man who received a letter from a TV-radio evangelist that said, "Send me one hundred dollars and God will send it back to you a number of times over." He wisely sat down and wrote back and said, "Why don't you send me the hundred dollars and let God bless you." I'm just cynical enough to appreciate that.

We have this problem with giving. This mystical idea that that when we drop in a contribution God starts to print money to send to us. But what we are dealing with in the tithe is adopting a lifestyle that brings a more disciplined approach to life and it brings a more prioritized approach to life. Tithing for example forces you to make a budget. It brings more discipline into your life and anyone who is more disciplined is going to be better at whatever they do in life. And as a consequence of adopting those kinds of disciplines ultimately, individually and corporately, the whole of the people are going to be better off. And the needs within the body and the community are going to be met,

The tithe is fair for it asks the same standard of us all – ten percent. I would say to you don't withhold your tithe if you feel it's too small. Some people think, "My giving would never be missed." I think the best time to teach a person to tithe is when they're a child. If the child is receiving fifty cents a week allowance, teach them to tithe a nickel of that. Don't anyone feel that their giving is too little. And therefore withhold it. Jesus specifically notes the woman who gave the woman who gave the little coin. He said since she gave all she had that little bit was actually more than anybody else had given and he values the gift for the proportion that was involved. So let no one tithe because they think their tithe is too little.

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On the other hand let no one not tithe because they feel that their tithe is too large. Like, "I have an income such that if I began to tithe the church wouldn't know what to do with all that money." I make a promise. This church will always know what to do with it. We are concerned to expand the cause of Jesus Christ in this community and I promise you we will put it to good use and it won't go into perks either. It will go to substantive stuff for the kingdom of God.

Tithing, the giving of the ten-percent, is the beginning point of Christian stewardship. 2 Corinthians 8 & 9 then goes on to lay down the additional principles of proportionality, that a special obligation is laid upon those of greater resources to give out of their abundance. And sometimes even out of their poverty.

LaTounor, the industrialist who is now with the Lord, who made these giant earth moving machines. I heard him speak when I was in college. He recounted how he had grown in the Lord he had sought to go beyond the ten percent and each year increased the proportion of his giving. He started to learn to evaluate what he actually needed to live on and then to give the rest to the Lord's work. By the time he died he was giving 90% of his income to the Lord's work.

It seems to me that's the model of Christian giving. You begin with the ten and then in incremental steps add to your faith and begin to move beyond that.

Tithing has matured my own faith. I remember the struggles I had with my mother. My mother and dad taught and practiced tithing. They were poor. They were missionaries and pioneer pastors. I recall challenging my mother on a lot of points and one of them was on tithing. I said if tithing is such a blessing, how come you're not more blessed? Look at how poor you are, the little house we're living in. You're supposed to be blessed. You're a tither. She'd look at me and pat me on the head and say, "George, God has blessed. I have three wonderful children." How do you argue when you're one of those blessings? She'd say God makes it up to us in different ways.

When I went off to college I quit tithing. I was not a tither again until after Jewel and I were married and our firstborn Evangeline came along. The preacher one day at church preached a sermon on tithing. I was teaching religion at Evangel College and was put under conviction over the fact that I was not a tither. I justified on the basis of anybody who teaches at a Christian college doesn't make much money anyway. They're already giving everything to the Lord. But I thought if everybody took that attitude the kingdom of God would sink, wouldn't it?

So we determined to tithe. When we were single we both had separate jobs and now with a baby only one of us was working and there were three mouths to feed. It was a struggle. But we began to tithe.

I remember one Saturday we had run out of food. This was shortly after we had begun tithing. Anyone who has begun tithing knows you're going to be tested right a way. If there's anything the devil doesn't want you to do it's tithe. That is such a blow at his head and helps the kingdom of God so much we were out of food. And would you believe that day in the mail a refund check came in the mail and we didn't know we had a refund due. And we've been tithing ever since then.

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That's why I say tithing does increase your faith. God does somehow supply the need. Once you develop the discipline of tithing you learn how to live better on the ninety percent that you lived on the hundred percent. You're a more disciplined person.

I hope I've been able to lay the scripture before you and assert to you that scripture teaches that tithing is God's will, that it's his way of providing for ministry in his kingdom and that it will add to your faith as you do it. It's a practical way of adding to your faith. Test God and see.

Let me give you some practical implementation steps for being a tither if you're not now a tither. Or if you are a tither maybe the Lord is speaking to you about increasing your percentage of giving.

First, settle the matter now in your heart. You are going to begin tithing. That's where the decisions of life are made. They're made in the heart.

Two, know that there will never be a good time to start tithing. Never. You say, I want to wait until the middle of the year. That's going to be as bad a time as January 10th. The only time to begin tithing is now. Begin it now.

Third, figure out what 10% is of the gross of your next paycheck or your next dividend or your next profit on a sale or however you receive remuneration. Ten percent of the gross. The gross and not the net. Every paycheck has FICA and state tax and federal tax. And that's deducted. Sometimes we'll pay tithes after all that is deducted. Sometimes we'll pay tithes after everything is deducted. But it's actually is the total income. The tithe is on the total income. Tithe on the gross.

Fourth, when you get paid make out the tithe check first. The reason why I say that is if you wait and pay your bills and then look to see if there's anything left to tithe, you'll find that there's never enough. Tithing at times doesn't make accounting sense. But if you'll put it first, God will supply those needs. It'll be a life of faith in the other ninety percent. But it has to be done first.

About twelve years ago as a church, I and the board, became convinced it was God's will for us as a church corporately to tithe. We teach individuals to tithe, we felt that also the general fund of the church which is the tithe fund on your offering envelopes that general fund should be tithed to other ministries and organizations that are doing the Lord's work outside this church body. That we ought to model as a church community what we're asking people to do individually. At the time we were getting ready to head into building programs and the like and we didn't see how we could do that but we became convinced that was the Lord's will. In our early years of learning to tithe as a church, and this is in addition to all of our missions giving and other that we do. This is a separate kind of fund where the first check that's written after the offering is counted is that tithe check which goes into a designated fund and that's used to bless other ministries.

When we first began to do that we weren't making the tithe check out right away. We would wait and pay the bills and then make it out. We'd get behind. We'd get months behind. We struggled about it. In shaping the annual budget for the year we'd say, Do we want to keep the tithe fund this year? Finally we had to learn to pay the tithe no matter what.

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It has become so rooted in us now as a church discipline that the tithing fund is no longer even considered as a possibility for use in our ministry here. It's sacrosanct. It belongs to the Lord. It's in addition to all the missions giving being done because do not want to live as a selfish church. In fact I'd love to see the day come when this church is spending 90% of its resources in missions and can live on 10% of the income. If we'd ever get the debts retired and the like we can make a giant step toward that.

There is a difference, by the way, between tithes and offerings. Sometimes these are taken as synonyms but they're not. Tithe is biblical mandated or required. The offering is what you give beyond the tithe. You're free to designate that.

Fifth, make out a budget that tells you how you can spend the other 90% and don't be surprised that if on paper it doesn't work. That's the faith element.

Sixth, if you do not see how you can tithe on your income then elders and pastors of this church are available to work with you and financially counsel you to show you how it can be done. I personally would be glad to do this. Work with one of us for three months and let us show you how you can tithe and how you can provide for your other needs. If at the end of those three months you are worse off as a result of tithing your tithe will be refunded at your request. No risk.

We believe in this as a principle of God's word.

Seventh, don't divide your tithe and don't designate your tithe. Malachi says "Bring the whole tithe into the storehouse." The whole means undivided portion. Storehouse means that place which is the receiving area, which those responsible for the ministry then determine, its disbursement. The offering you can designate and you can give it wherever. The tithe belongs as a whole unit in the storehouse undisbursed.

That means the tithe does not belong to a Christian publishing house, it doesn't belong to a television program, or ministry. It doesn't belong to a radio program or ministry. It doesn't belong to a Christian college. It belongs in the local church. The offering then is for other ministries and can be sent at your free will.

James Dobson said in his Rule Four Guidelines for Fundraising. "We'll ask people not to support Focus on the Family or any other Christian program until their obligations to the local church have been met. It is the first line of defense for the family." I encourage you to do that and I encourage you to see that as a scriptural principle that the tithe is a whole thing – whole. And it should not be designated. It is to be brought into the storehouse and those who administer the storehouse from that divide it up to meet the needs in the work of the Lord.

Another practical step is begin tithing where you are. If you're way behind don't worry about catching up. Let God prosper you. If you never catch it up, catch it up later. Begin where you are. Tithe systematically and regularly. When you're paid, tithe. Don't save it up.

Then increase your faith. As time goes along as time goes along to go beyond the tithe. I appeal to you to become disciplined in every area of your spiritual life, including giving your tithe and offering to the Lord's work. It's that giving which helps us to launch the ministries that are needed to reach our community.

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We pray to reach people and get involved in ministry and we supported and built buildings and funded outreaches. We wind up touching people which is the bottom line. That ultimately God uses our support and translates it into ministry to people. There are so many to reach in our community. We've only just begun. I appeal to you as your pastor, I ask you, I entreat you to unite with us in this year of 1988 and back this work of the Lord in your prayer, in your personal involvement, in your giving and in your commitment. Let's believe God for the greatest year any of us have ever seen.

Our Lord, we come to you and we indeed ask that you would move in a mighty way in this church and this community and in our lives personally. We realize that no great work in your kingdom ever occurs without commitment. It never occurs without prayer. It never occurs without sacrifice. It never occurs without people being of one heart and mind to give themselves to you and to your work. Lord, we pray for that this year. We pray that this would be an uncommon year in every way in the life of this church. In terms of its spiritual thrust, in terms of building relationships among people and with you and in terms of its material needs. We pray that this year would be a banner year of advance that we at the gate of this city may hold high the light of Jesus Christ to this area. I pray for those today who come to this service and who have not in their life become disciplined tithers. I ask, Lord, Jesus that your word today would have a deep and fertile lodging in their heart and that this day will have marked a difference which shall abide in their Christian walk all their life that from here on they will set their heart and mind to follow you in obedience in this area. I ask for others who are at that point in life where they are able to go beyond the tithe and you're calling them to greater levels of faith. I pray, Lord, that they would seize the moment and the opportunity. I pray for those who would come to this service today whose needs go beyond that of the tithe but who find themselves numbed with drugs or alcohol trying to drown the sorrows of their heart. I ask, Lord Jesus, that your word and your help today would come as a quickening light in their life. That you would turn their bondage into freedom. That you would cause them to know that you, the Lord God almighty, have miracles that are presently available today. That your deeds are not simply the deeds of the past. You are the Lord of not only yesterday but today and tomorrow. I pray that they will find in you and in this church family the sufficiency and support and encouragement and deliverance that they need in their own life. We look to you and we thank you for your grace. And we remember your grace that through you were rich, yet you became poor, that you through your poverty might make us rich. May blessing and glory and honor be unto your name. Through Christ our Lord. Amen.