



SOUTH CAROLINA  
BAPTIST CONVENTION

*Cooperative Program/Stewardship Development Group*

*190 Stoneridge Drive • Columbia SC 29210-8254*

*(803) 765-0030 or (800) 723-7242*

*Website: [www.scbaptist.org](http://www.scbaptist.org)*

**©2003 South Carolina Baptist Convention**

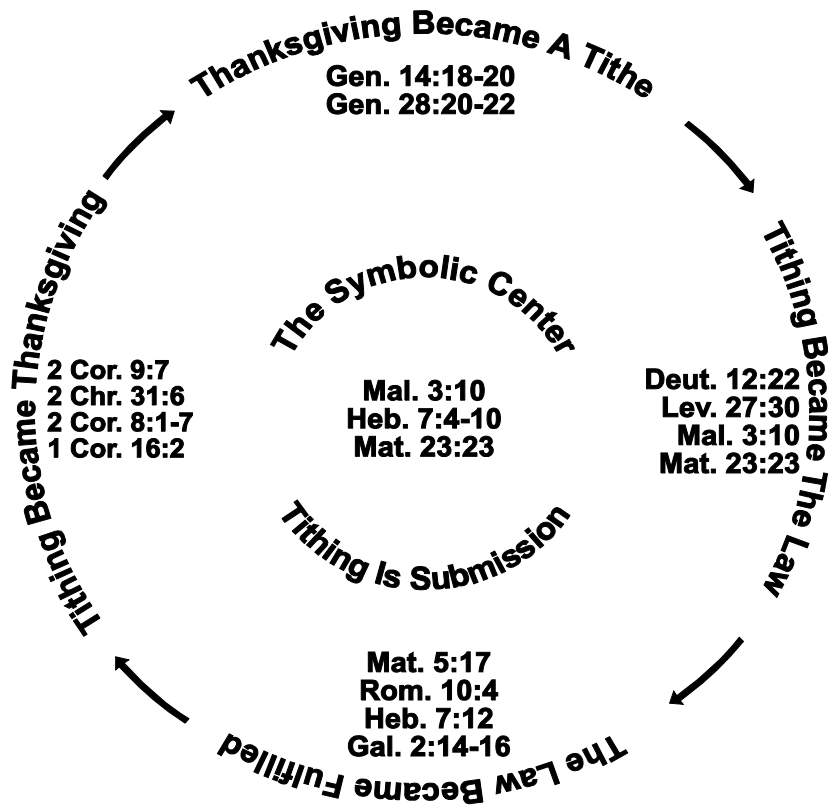
**Stewardship...**  
**God's Way**

**Senior Adult Edition**



This picture may be enlarged to create the display poster or chart.

# The Circle of the Tithe



## Leader's Guide

### Christian Tithing

#### Group Study – Part 4

**Lesson Goal:** Group members will understand the place of tithing in the Bible and in the Christian's life, and will be challenged by this study to commit themselves to proportionate giving, fully trusting God to provide for them as they obey.

**Teaching Aim:** To explain the Circle of the Tithe<sup>1</sup>, a biblical understanding of the Bible's teachings about tithing, in the context of the principles of proportionate giving and trusting God.

#### Preparation:

- Review the member material and be prepared to review lesson content with them.
- Make a poster, flip chart, or other display to illustrate the "Circle of the Tithe." You may choose to construct the display so you can remove a quarter of the circle at a time, and the center of the circle separately. Or, the entire chart may be visible, and be highlighted at the appropriate step.
- Bring or prepare for use a dry-erase board or chalk board for notes, if any.

<sup>1</sup>“The Circle of the Tithe” is a concept and a term devised by Robert Simms, in the book *Ventures in Stewardship*, published by the South Carolina Baptist Convention. It refers to the whole biblical picture of tithing as a means of showing worship, submission, and thanksgiving to God.



## Introduction

Introduce the idea of the study with the following thoughts:

Many people have had trouble putting together what the Bible says about certain subjects “on the whole.” For instance, what is the “whole Bible” view of capital punishment, slavery, the day of worship, marriage, etc. Some people favor an Old Testament view, and some a New Testament view of each of these things. Are they really different or is it just that we sometimes fail to put the Old Testament and New Testament together in the right way so we understand the “whole Bible view?”

This is the challenge of understanding tithing in the Bible. Your study for today brings out the fact some people believe tithing was an Old Testament duty, but it isn’t expected of the New Testament Christian. Others think the duty of tithing hasn’t changed. The answer to the difference of opinions is found in looking at the entire Bible, and finding the pattern.

The pattern happens to fall into what we could picture as a circle. This is called “The Circle of the Tithe.” Basically, tithing has come full circle in the Bible. We’re going to look at what it means, where it started, and how it has developed since the first.

---

## The Center of the Circle

(Instruct learners to turn to page 10 of their learner guide to view the circle as the teacher describes it.)

The study material starts with the first point on the circle, the first tithe recorded in the Bible. We’re going to start with the center. Every circle has a center point. So does tithing. The center represents the core meaning of tithing, the “central” idea.

For many people, this still does not solve their problem, because they want someone to say, “Yes, you have to tithe,” or — more likely! — “no, you don’t have to tithe.” The answer doesn’t address that question, because it’s the wrong question! Just as “Do I have to go to church?” is the wrong question. “Should I go?” would be better. Even better than that would be to ask, “Why should I go?” or “What does it say about me if I don’t go?”

The same is true of tithing. Ask, What is the difference in these statements: **Why should I tithe? And I get to tithe.** Allow volunteers to respond, read the bulleted statements beginning each with ***I get to tithe because....*** Stress tithing is an opportunity and privilege to serve and glorify God.

- Because tithing is a biblical way to support the work of the kingdom of God.
- Because tithing is a proportionate method of giving which has always signified submission to God, and will mean I submit to Jesus Christ as Lord.
- Because tithing is a wonderful way to say “Thank you” to God for all He has done for me, especially in Jesus Christ.
- Because I love God, and want my church to go forward and Christ’s work to prosper.
- Because tithing expresses my belief God owns everything, supplies all my needs, deserves the first and best of all, and can be trusted to provide for me fully and generously.
- Because no matter how much I give, I cannot out-give God!

Let’s pray about what we’ve studied as we close our lesson.

[Lead in prayer for understanding and willingness to follow the Bible example of giving.]

**The law as a standard of righteousness was fulfilled by Christ, and as a covenant requirement was fulfilled in Christ.**

This means Jesus kept the tithe and all other laws perfectly, and He Himself was the fulfillment of the promise that God would write His laws on human hearts. We can now obey God from the heart, instead of by rote.

---

### **The Tithe became Thanksgiving**

The conclusion is since Jesus has fulfilled the law, we can now obey God because we have the Holy Spirit which desires to, and we have a new power which makes us able to be thankful. What does this mean for tithing? It means we can now obey the Lord in proportionate and generous giving through a tithe, which has again become thanksgiving. Here's the definition of the "Christian Tithe:"

**The Christian tithe is a demonstration of love and surrender, from a heart thankful for God's gift in Jesus Christ.**

Paul sums up the spirit behind the Christian tithe

**2 Corinthians 9:15:**

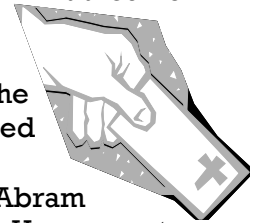
**"Thanks be to God for His indescribable gift!"**

*What we need to learn is that when you take the whole Bible into view, tithing represents or symbolizes submission to God and to Jesus Christ as Lord.*

Many mid-eastern peoples practiced tithing. It universally meant submission to rulers. This same meaning is seen in the early Bible references to tithing.

Point to the display of the Circle of the Tithe. Ask individual members to look up two of the scriptures listed: **Malachi 3:10** and **Hebrews 7:4-10**. Have the reader of the passage in Hebrews begin with verse 1 if you wish. Comment on each passage as they are read.

On **Malachi 3:10**: [Say...] Why did the prophet command the people to tithe? It was because they had stopped tithing, and he delivered the word of God that this was rebellion against Him. They had "robbed" Him, cheated Him of something which was His. They had not taken tithes from the storehouse: they had refused to bring them. This was rebellion. In order to fix the situation, they had to repent, and bring the tithe again. Tithing again would mean they submitted to God.



On **Hebrews 7:4-10**: [Say...] Notice that Abram was in a victory ride coming back from battle. He was met by a priest coming out of Salem (later Jerusalem), and he stopped to give him a tenth of everything he had captured in booty. Why? The very act demonstrated Abram's worship of God and his symbolic submission to God, who had enabled him to deliver Lot and other people. It was an expression of thanksgiving to the Lord for His help.

Note that verse 4 stresses Abram recognized the greatness of Melchizedek — or what Melchizedek represented — by giving this tithe. And Hebrews goes on to say that all Israel, even Levi, none of whom had even been born yet, symbolically paid tithes to Melchizedek by being "in the body of Abraham," or as the King James says it, "in his loins."

This makes Melchizedek an important symbol, and Hebrews says he symbolizes Christ, that Christ is a priest "after the order of Melchizedek."

There are only four things we know about Melchizedek:

- His name, which means “my king is righteous.”
- His titles, “King of Salem,” meaning “king of peace,” and “priest of the High God.”
- His blessing Abram (the words are not given).
- His receiving a tithe from Abram.

It is explained by Hebrews that Melchizedek was symbolic of the coming Messiah, the one who would be the priest “on the order of Melchizedek,” or Jesus Christ. Everything in this short encounter with Abram has greater meaning for the whole Bible revelation than just a man’s meeting a priest and giving him an offering for religious purposes. Abram knew his tithe meant submission, thanksgiving and worship of God, but he didn’t realize it pointed to submission to Jesus Christ, the one to come that Melchizedek symbolized.

---

### **First Point: Thanksgiving became a Tithe**

Built around this center point of understanding, the first point on the circle is tithing became thanksgiving and thanksgiving became a tithe for Abram. The same is true for Jacob years later. He pledged tithes to God for the promise of leading him (**Gen.28:20-22**).

---

### **Second Point: Tithing became the Law**

When God gave the law to Moses, He included tithing, not in the Ten Commandments, but in the larger body of laws about worship, benevolence, and other things. Your study

pointed to **Leviticus 27:30**. Deuteronomy goes on to mention tithing numerous times. One of the greater reasons for the law was the priests needed to carry out ministry in the tabernacle/temple, and provide benevolence to the needy. As well, the priests themselves needed to be supported. Tithing was designed to fill the need fully.

Have certain group members look up the scriptures on the second point on the circle (3 O’clock): **Deuteronomy 12:22, Leviticus 27:30, Malachi 3:10, and Matthew 23:23**. Comment on each after it is read. Note the passage in Malachi shows tithing was still expected up until the inter-testamental period. Comment that **Matthew 23:23** shows Jesus expected Jews to tithe even during His ministry. It was still the law.

As a law then, tithing was a measure of the people’s submission to God, their gratitude for His deliverance and guidance, and their love for His work and worship.

---

### **The Law was Fulfilled**

One of the greater things Jesus did when He came, as Messiah and Lord, was to fulfill the law. Our study pointed out Jesus said clearly in **Matthew 5:17** He had come to fulfill the law, not destroy it.

Have members look up **Romans 10:4, Hebrews 7:12, and Galatians 2:14-16**. Comment on each.

Ask on **Romans 10:4** what Christ’s being the “end of the law” means. Does it mean we can now go murder, steal, covet and commit adultery?

Ask on **Galatians 2:16** if it means that since we are justified by faith, what we actually do morally, ethically, and in worship is unimportant, or if it means we simply do not trust in law-keeping to save us.

Ask on **Hebrews 7:12** what a “change of the law” means. Does it mean the law has no significance anymore? Or does it mean its significance to us changes?