

The Collection of Tithes and Offerings in Light of the Regulative Principle of Worship

A Local Session's Study Paper Submitted to Presbytery, 2013

Dear Fathers and Brothers in Christ,

Some time ago, a member of our congregation asked us to consider a question that had our attention for a good while. The question had to do with the legitimacy of collecting the tithes and offerings during the time of corporate worship (i.e. whether or not the Regulative Principle of Worship (RPW) warrants the practice). We studied the matter taking into account section 21:8 of the Reformed Presbyterian Testimony and the proof texts cited therein; we also appealed to other brethren in Christ along with the writings of our Reformed forefathers and we have been persuaded that there is no Divine warrant for including the collection of tithes and offerings as an element of worship. Our basic line of reasoning and conclusion follows.

We begin with the RPW:

Deut. 12:32 Whatever I command you, be careful to observe it; you shall not add to it nor take away from it.

According to Scripture, we're only to do in worship what we're commanded to do either expressly or that which can be reasonably deduced from Scripture by good and necessary consequence. We would also appeal to all the classic examples illustrating this principle like those of Nadab and Abihu, and Uzzah who were killed by God for not worshiping according to God's commandment. In addition to those accounts, we would add the following from Jeremiah.

Jeremiah 7:31 ³¹ "And they have built the high places of Tophet, which *is* in the Valley of the Son of Hinnom, to burn their sons and their daughters in the fire, which I did not command, nor did it come into My heart.

Here, we come across a passage of Scripture that tells us that the children of Judah were including evil practices in the worship of God. They were actually burning their sons and daughters as sacrifices to the Lord. The interesting thing about this passage is why the Lord was disgusted by what they were doing. He wasn't disgusted merely because sacrificing children is a repulsive thing to do. We're not told that the Lord was angry because they were breaking the 6th Commandment, although they were. Rather, we're told that the reason the Lord was angry with what they were doing had to do with the fact that He had not commanded it. They were worshipping God in ways that He had not commanded and that was what made what they were doing so wrong. Another passage to consider is from Colossians.

Colossians 2:20-23 Therefore, if you died with Christ from the basic principles of the world, why, as though living in the world, do you subject yourselves to regulations -- ²¹ "Do not touch, do not taste, do not handle," ²² which all concern things which perish with the using -- according to the commandments and doctrines of men? ²³ These things indeed have an appearance of wisdom in self-imposed religion, false humility, and neglect of the body, but are of no value against the indulgence of the flesh.

The KJV uses the term "will-worship" in verse 23 and the NASB uses the term "self-made religion." The term is a broad term and includes all forms of unwarranted worship or worship not commanded by God. In the *Institutes*, Calvin defines the term as "fictitious modes of worship that men themselves devise or receive from others, and all precepts whatsoever that they presume to deliver at their own hand concerning the worship of God."¹

Our standards flesh out the principle with this summary:

WCF 21:1 But the acceptable way of worshipping the true God is instituted by Himself, and so limited by His own revealed will, that He may not be worshipped according to the imaginations and devices of men, or the suggestions of Satan, under any visible representation, or any other way not prescribed in the Holy Scripture.

Along these same lines, we also appreciate what our Continental brethren affirm in the Belgic Confession:

¹ Calvin's *Institutes of the Christian Religion*, 4.10.8

BCF 32:2 Therefore we reject all human inventions, and all laws which man would introduce into the worship of God, thereby to bind and compel the conscience in any manner whatever.

The conclusion is that for worship to be true and right and pleasing to God, it must be done in the way God has commanded. Applying this principle to the practice of the collection of tithes and offerings during worship has led us to conclude that it fails to meet the criteria of the RPW, which is to say, we do not believe the Lord has commanded it to be done in worship.

Of course, we're very much aware of those passages which refer to bringing an offering to the Lord. One of the standard proof texts is Psalm 96:8, with the command to bring an offering. No doubt, the immediate historical context points to the offerings under the Ceremonial Law. Even though Christ has fulfilled the Ceremonial Law, we would still be correct to see an application of bringing an offering in the sense of offering the sacrifice of praise to the Lord in worship; indeed, we might even interpret it metaphorically and see the duty of offering our whole lives to the Lord as living sacrifices (Rom. 12:1). But to bring something material as a sacrifice or an offering to be given during worship seems to be out of place in light of Christ's fulfillment.

Turning to the NT, we give our attention to Philippians 4:18, where Paul refers to a gift from the church as being "a sacrifice, well-pleasing to God." It's reasonable to conclude that Paul is simply comparing the gift to a sacrifice, not that it was to be understood as a literal sacrifice that was offered in the worship service to the Lord and received as if it were the same as the sacrifices offered in the OT. In I Corinthians 16:1-2, we have the classic text about giving to the church as we have been prospered by the Lord – a text which, among other things, is useful to demonstrate that the church was gathering on the first day of the week. However, we do well to note that the neutral word "collection" is used there rather than the word for "offering." The reference is to a general collection taken up by the saints and doesn't require

that we view it as having been collected during worship. Finally, we have the woman who cast in her two mites at the temple. As in the previous passage, it doesn't indicate she presented her offering during the worship service. Rather it simply states that the woman deposited her two mites into the treasury² much like the tithe box found at the back of the building in most Presbyterian churches historically and still practiced today.

The proof texts cited in the Reformed Presbyterian Testimony are I Corinthians 16:1-2; Malachi 3:10; I Chronicles 29:6-13; and Exodus 23:15. While these passages affirm that God's people ought to bring their tithes and offerings to the Lord's House on the Lord's Day, they don't prove conclusively that they're to be presented during the worship service. In order for something to be done in worship, we must have clear positive warrant from God's Word, we have found no such warrant and therefore cannot continue the practice nor can we bind the conscience of those who come to worship with us.

Turning again to our confession of faith, it's interesting to note the elements of worship which are listed there. We read the following:

WCF 21.5 The reading of Scriptures with godly fear;(1) the sound preaching,(2) and conscionable hearing of the Word, in obedience unto God, with understanding, faith, and reverence;(3) singing of Psalms with grace in the heart;(4) as also, the due administration and worthy receiving of the sacraments instituted by Christ; are all parts of the ordinary religious worship of God:(5) besides religious oaths,(6) vows,(7) solemn fastings,(8) and thanksgivings upon special occasions,(9) which are, in their several times and seasons, to be used in an holy and religious manner.(10)

² Likely the same kind of box spoken of here: **2 Kings 12:6-12** Now it was so, by the twenty-third year of King Jehoash, *that* the priests had not repaired the damages of the temple. 7 So King Jehoash called Jehoiada the priest and the *other* priests, and said to them, "Why have you not repaired the damages of the temple? Now therefore, do not take *more* money from your constituency, but deliver it for repairing the damages of the temple." 8 And the priests agreed that they would neither receive *more* money from the people, nor repair the damages of the temple. 9 **Then Jehoiada the priest took a chest, bored a hole in its lid, and set it beside the altar, on the right side as one comes into the house of the LORD; and the priests who kept the door put there all the money brought into the house of the LORD.** 10 So it was, whenever they saw that *there was* much money in the chest, that the king's scribe and the high priest came up and put it in bags, and counted the money that was found in the house of the LORD. 11 Then they gave the money, which had been apportioned, into the hands of those who did the work, who had the oversight of the house of the LORD; and they paid it out to the carpenters and builders who worked on the house of the LORD, 12 and to masons and stonecutters, and for buying timber and hewn stone, to repair the damage of the house of the LORD, and for all that was paid out to repair the temple.

It's noteworthy that there's no mention of the offering in this list. The Westminster Divines did not view the offering as an element of worship; nor did any other Reformed bodies of the period. The fact that most ministers at that time were paid their salaries by the government has no bearing on the fact that the Divines and others did not view the offering as something to be collected during worship.

Upon searching the Scriptures, one is hard pressed to find an example of an offering or a collection taking place during an actual worship service. All the examples we're given occur outside of worship; they might occur at or near the Temple or Tabernacle, but they don't occur during an actual worship service as a distinct element of worship. Therefore, lacking the Biblical support and thereby failing to meet the criteria of the RPW, the tithes and offerings ought not to be taken up during worship.

Furthermore, the Scriptures do have something to say about how we're to carry out our charitable deeds.

Matthew 6:1 "Take heed that you do not do your charitable deeds before men, to be seen by them. Otherwise you have no reward from your Father in heaven. 2 "Therefore, when you do a charitable deed, do not sound a trumpet before you as the hypocrites do in the synagogues and in the streets, that they may have glory from men. Assuredly, I say to you, they have their reward. 3 "But when you do a charitable deed, do not let your left hand know what your right hand is doing, 4 "that your charitable deed may be in secret; and your Father who sees in secret will Himself reward you openly.

This is a difficult principle to observe in a context where the collection is taken up during worship. How does one give without others being aware? It's also something that can cause a sense of awkwardness for those visiting our assemblies. Consider how many people have come to visit who actually belong to other congregations where they faithfully give their tithes and offerings, yet because they're concerned how it might be perceived, they're compelled to put money in the plate as it comes around. Removing the collection from the worship service also removes a potential stumbling block from those visiting who have a cynical view of how so many Churches and ministries are constantly begging for money together with how so many ministries in our day mishandle the Lord's money.

It's also interesting to note that practically all congregations have special music being played while the offering is taken up. Even in our services at Trinity we would sing a Psalm while the plate was being passed. The reason why so many Churches do this is because it would be awkward if the offering stood alone. Imagine if it were just quiet while the plate was passed. All you would hear are checks being ripped out of checkbooks, coins dropping into the plate and other similar sounds. Why do you think most collection plates and bags are made with felt lining or felt bottoms? It's because we sense there's something irreverent or unbecoming about those sounds in the place of worship. So to soften or drown out those misplaced noises, most churches employ music.

In those congregations where a Psalm is sung while the offering is taken, we do well to consider the fact that singing a Psalm during the offering is counter-productive and in some sense even causing some to sin because while people are gathering their money and anticipating the plate to come by, they're distracted in their singing. We ought not to include anything in worship that will distract us or others in our sacrifice of praise to God.

The mere fact that so many have opted to include music while the offering is collected makes the point that this isn't an element of worship because all elements of worship should stand on their own ground; they shouldn't need to be piggy-backed into the service; they ought to have justification for being there without the aid of other events.

When it comes to the elements of worship, we can't simply be of the "I can take it or leave it" attitude. Nor can we simply say, "Well, that's the way we've always done it" or "Everybody else does it, so why can't we?" No, we need to have a strong Biblical basis to do whatever is done in worship. Additionally, if something can be left out of worship, then a strong argument can be made that it ought to be left out. We're persuaded that the offering is one of those things.

At this point, we would offer a point of clarification. We believe and affirm that our tithes and offerings are indeed acts of worship. Our contention is that just because something is an act of worship doesn't mean it necessarily has a place in the worship service as an element of worship. In order for something to be included in the worship service as an element of worship, it must have positive warrant from God's Word. We've searched the Scriptures, and we find no such warrant.

In light of our study, we would humbly recommend the following:

1. That presbytery form a study committee to review this paper to determine whether or not the reasoning and conclusions are in line with Scripture.
2. That should presbytery affirm the reasoning and conclusions of the paper are in line with Scripture that a committee be appointed to tighten up or expand the paper to strengthen it in order to present it to the meeting of Synod.

Respectfully submitted