

THE INFLUENCE OF SPIRITUALITY ON THE GIVING OF TITHING

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Abstract

Tithing is a part of Christianity itself. Even so, the debate about the teachings of tithing among theologians is still ongoing, giving rise to two opposing camps, pros, and cons of tithing with their respective reasons. As for what is the main core of writing this research is to find out whether there is an influence of spirituality on tithing, and if there is, how much influence the spirituality of tithing. This study used a sample of 83 members of the Bethel Tabernacle Church in Surabaya who are already earning. Data collection techniques through questionnaires and analysis techniques data, namely using statistical analysis with the SPSS 19.0 program. As for the results of this study, it was found that the influence of spirituality on the tithe offering of the Congregational Bethel Tabernacle Congregation of Kalam Hidup Surabaya was included in the intense/high category. Second, the contribution of the spirituality variable in forming the tithing variable for the congregation of the Bethel Tabernacle Church of Kalam Hidup Surabaya is 36%. Third, from the resulting linear equation, it is found that if this spirituality is increased once, the development of the tithing congregation of the Bethel Tabernacle Church of Kalam Hidup Surabaya will increase by 0.588 times.

Keywords: *spiritualit, christianity, tithing offerings, church.*

INTRODUCTION

Tithing must have sounded very familiar to the ears of believers because in the Bible this practice of tithing has appeared since the Old Testament. Tithing is part of one of God's commandments which is an obligation for every believer to return what belongs to him God has given him as much as ten percent of the results he gets, which can be in the form of money, property, land, livestock, and so

on. (Paligi & Weismann, 2010) Tithing is part of a believer's life because God is the creator of all things which is also a source of blessing for every Christian. Therefore there should be no reason for believers to give tithe. (Paligi & Weismann, 2010) The same understanding is given by Jeff Hammond: Paying to tithe is a very important truth, and needs to be

practiced by every member of the church. By adhering to this truth, we will develop spiritually, whereas if we reject this truth, it will hinder our spiritual development, even showing our spiritual lukewarm state. (*Persepuluhan 10 % / Jeff Hammond, Annette Hammond | OPAC Perpustakaan Nasional RI., n.d.*)

Adi giving tithe is an important part of the spiritual development or spirituality of believers. One of the foundations of faith that is important for believers is in giving and believers cannot live without God first giving in their lives. (Stephen Olford, 1972)

The same explanation is given by Sid Litke that tithe actually a problem of spirituality in the life of believers. Talk about the person's relational problems with God. Where the person can carefully evaluate which wealth is used for himself and what to offer to God. Indeed, the decision to give is entirely in our hands, but what we must understand is that being able to be responsible properly and correctly for all God's gifts in this life is part of a life decision that pleases God, the owner.

Everything in this life. Because behind this gift shows that there is learning to fully entrust oneself to God, especially trusting God to be able to continue to care for and guard this life with what is left in life.

This. Therefore giving is a liberating

experience because it entrusts the burden of needs in this life into God's hands completely and at the same time connects oneself closer to God in a relational way. Giving is part of worship, a way of saying thank you for His grace and for God's provision, and a deep part of the relationship personal with God. (Sid Litke, 2021)

The same understanding was given by Cowel, he wrote that paying to tithe is a very important truth, and needs to be implemented by every member of the church. By adhering to this truth, we will develop spiritually, whereas if we reject this truth, it will hinder our spiritual development. It even shows our lukewarm state. (Robert Cowels, 1993a)

Although it is not a term that is foreign to church members, where almost all Christians have certainly heard of the concept of tithing, it must be admitted that in practice there are lots of mistakes and irregularities, both from among the congregation itself as well as from among the pastors as well as God's servants and ministers in the church. (Esra Alfred Soru, 2012) In fact, George Barna's research on the tithe of churches in the United States even showed the opposite result, in which his research on the observance of Tithing in churches in the United States experienced a significant decline. The study was conducted in 2011 and Barna says Today,

the national tithing rate is down to 4% of the adult population. This slightly below the level of the last 10 years and significantly lower than last year's level (7%). And this is actually not only a decline in tithing but also the practice of giving others to the house of God. In his research on giving to the church, Barna said 24% had stopped all giving to the church; 17% had reduced giving them by 20% or less; 7% have reduced their giving by half; 12% have reduced their giving by more than half.

Compared with just 15 months earlier, church donors were almost a quarter more likely to reduce their church giving by half or more.(George Barna, 2021)Meanwhile, in Indonesia, this tithe offering is often still a polemic in itself among Christians. Of all the churches that exist today, there are still many that differ in implementing this practice of offering tithes. Some set it as an obligation and some don't.

Likewise, the understanding and practice of each church are often not the same because the rules and regulations of the church or synod are different.(Teologi dan Pendidikan Kristen & Ajaran Kitab Maleakhi tentang Persembahan Persepuluhan Bagi Kehidupan Umat Kristen Masa Kini Yonathan Wingit Pramono Sekolah Tinggi Teologi Baptis Indonesia, 2020) So this causes many church members to not understand properly and correctly about giving the tithe

itself.

This understanding was also conveyed by Hammond that the truth of tithing is something that is very neglected and even poorly understood by God's people so explanations from God's Word are needed to show the importance and truth of this in bringing the Church to perfection.(Jeff Hammond dan Annette Hammond, 2002) This fact raises two groups in dealing with giving the tithe itself. The first group is the group that decides not to tithe. Where is the reason raised is usually a matter of ignorance about the offering of the tithe itself.

Placing the tithe offering as a teaching from the Torah law where means that it is only devoted to the Israelites in the Old Testament and that means it does not apply to God's people who exist today. There are those who have reasons that their income is still small so they cannot provide the tithe offerings. And there are even those who give reasons that the pastor does not set an example in giving tithes, even thinking that the tithes only benefit the priest only.(G. Riem Sem Waruwu, 2009)

The second group is the group that decides to give tithes. The most fundamental reason for this group is to obey God's Word, on which it is generally based in the Book of Malachi 3:10 "Bring the whole tithe offering into the treasury, so that

there is food in My house and test Me, says the LORD of hosts, whether I do not open for you the windows of heaven and pour out blessings upon you to abound. ” In some churches where this verse is often included in the tithe offering box. The problem is that most congregations understand this verse to only emphasize the blessing side of giving the tithe.

Therefore this is the second reason that is often used by groups that give tithe. In other words, in giving tithe, God will give blessings back to the person who gave it many times over. Therefore, this verse is often used by pastors or preachers to stimulate the congregation to want to give their tithe offerings to God.

The practice of tithing is also applied in the Kalam Hidup Bethel Tabernacle Church, Surabaya. The problem is that tithing is not set as written rules and regulations that must be obeyed and carried out by all congregations, moreover, it is very, very rare to be conveyed in existing sermons. So that not all church members make this tithe offering because they consider the practice of tithing to be only part of just worship. In fact, the same understanding can be seen in the group that practices this tithe.

Starting from inconsistent giving, in this case, it is not done at the beginning of every month. The amount offered seemed

sober or as much as possible according to their abilities in life at that time. But there are those who admit that if they forget to do this tithing then the blessings in their lives will also experience problems. So this is also part of the reason they practice tithe so that their lives are not separated from the name of blessing. There are also those who practice this tithe with the right attitude and motivation which shows a spiritual life or spirituality.

RESEARCH METHOD

Researchers use quantitative research methods. This type of research produces findings that can be obtained using statistical procedures or in other words through statistical data measurements. Research that basically uses a deductive-inductive approach, where this approach departs from a theoretical framework, the idea of experts, as well as researchers' understanding which is then developed into problems that are proposed to obtain justification (verification) or rejection in the form of field empirical data documents. In this study, there are two variables, namely the independent variable (independent variable) and the dependent variable, while the independent variable is a variable that influences or causes changes or makes the dependent variable appear. In other words, the dependent variable is the variable that is

affected or becomes a result of the existence of the independent variable.

RESULTS AND DISCUSSION

The Meaning of Tithing

In general, many Christians conclude that tithing is a form of offering from several types of offerings given to God. When viewed from the word "tithe" it is very clear that it means "one-tenth" of the existing part. The same understanding is given by the Baker Encyclopedia of the Bible which writes "Words deriving from old English for tenth and representing a charge upon produce or labor levied for maintenance mainly of religious activities." (Walter A Elwell (ed), 1988)

Where the word "tithe" is taken from old English for the tenth part of the tenth part and is associated with religious activities that are deliberately collected to cover existing maintenance costs. The word "tithe" is taken from the English "tithing", which in general means one-tenth of an existing part. In Easton's Bible Dictionary the word "tithe" is defined by the sentence "a tenth of the produce of the earth consecrated and set apart for special purposes." (PC Study Bible V5.0 C For Windows, 2005)

This definition conveys information to us about offerings taken from one-tenth of part of the produce separated for a special

purpose. From this definition, it is very clear that there is an emphasis on the spiritual aspect in it. Whereas in the Haag dictionary (Dutch dictionary) the definition of the concept of tithing places more emphasis on its function in the Old Testament, namely as a tax for the king (1 Sam 8:15-17) and in the Temple where the tithe was to support the living of the priests and Levites (Gen. 14:20;28:22). (YLSA.SABDA/OLBVersi1.03(TK:T P,1997-1999),n.p(Sabda.Org Online), n.d.)

Until now the concept of tithing is understood as the activity of giving or offering 10% of the income earned to a church or place of worship. At the beginning of this giving activity, in the context of the Old Testament, it was in the form of crops such as wheat, vegetables, and others, but with more over time, this concept turns into money because money is the result that everyone gets in their respective jobs. But in modern Israel, Jews still follow the law of the agricultural tithe, starting with vegetables, grains, and grapes. (Persepuluhan - Wikipedia Bahasa Indonesia, Ensiklopedia Bebas, n.d.)

Meanwhile, according to Grolier the tithe is an offering of 10% of existing income or is collected like an official tax where it is paid to a church or priest to support the church and its activities. Although sometimes the tithe is used for other general purposes. (Grolier, 1991)

A similar understanding is written in the Evangelical Dictionary of Biblical Theology about "tithe" where Giving a portion of one's profit or the spoils of war was known in the ancient world from Greece to China. Gifts were made as religious offerings or given to political authority as tribute or tax. Religious and political uses often combined since it was common to associate earthly and divine authority.

Donation of a tenth portion, or tithe, was apparently common because most peoples counted in tens, based on ten fingers. (Walter A. Elwell (ed), 1998)

Apart from understanding that tithing talks about offerings or donations taken from the existing tenth portion, it also provides information that the concept of "tithe" has apparently been applied to the ancient world, from Greece to China, as a form of gift or offering to

political authority as a tribute or tax. At that time the use of politics and religion was often conflated because it was common to associate earthly and divine authority. So in general the context of this tithe is regarding offerings that are obtained from setting aside 10% of income, for the present context it is money, which is then given to the church to support activities

the services contained therein, both inward and outward. When viewed from

this general meaning, both from English and from Indonesian, this is talking about the practice of taking 10% of the income earned and then offering it to a house of worship or church.

Actually, this concept is almost the same as zakat for Muslims,(Yamowa'a Bate'e, 2009)the same understanding is actually evident in a literal translation from English where the word "tithe" means "tithe" Actually there are so many different perspectives on what is meant with the tithe itself because of the imprecise and clear definitions of the Old and New Testaments. Especially the tithing system that is known today in Christianity today was not actually practiced in the early stages of church history.(Issah Abeebllahi Obalowu, n.d.) Meisha L Smith emphasized that historically tithing was considered as an offering of one-tenth of one's crops and livestock, while the modern definition means ten percent of one's income.

Furthermore, as users of tithes, the Bible mentions widows, orphans, foreigners, and priests, whereas today tithes are used to finance building maintenance, and/or other church expenses.(Meisha L. Smith, 2007)Furthermore, according to Kostenberger and Croteau, it shows that tithing is part of the Biblical obligation for believers because it is part of the moral law for believers.(Andreas J. Kostenberger & David

A. Croteau, 2006) A similar understanding was also given by Ervin Budiselić who said that tithing is part of the spiritual practice of a believer's life whereas tithing is part of the principles and responsibilities of every individual believer.(Ervin Budiselić, 2014)

From the results of research conducted by Patty and Irianto (2013) at GPM Bethel Jemaat Allang church, the results of the meaning of tithing were found, namely: tithe belongs to God, the tithe is a sign of thanksgiving, tithing is part of an order or mandate, tithing is a sign faith, tithing is a sign of one's responsibility towards God and the church.(Elisabet Septiana, 2022)

The Biblical Basis of Tithing Practice

The concept of tithing is a biblical concept and even an important part of biblical theology.(Philip Igbo, 2021) In the Bible, tithing is a unique type of offering (Numbers 18:24), where this uniqueness is based on the nature and certain portion of our income as determined by God. That's why in Leviticus 27:30 it is clearly written that the tithe is holy to God. The sacred context in the Bible means being set apart from the general environment to be placed in the exclusive service of God.

This concept refers to the uniqueness and differences that exist.(Angel Manuel Rodriguez, 2020) Tithing is a very

important principle and must be taught to every believer because this principle of tithing is found in the Old and New Testaments where it was also justified by the Lord Jesus himself. That's why every believer must really understand and work fully in this tithe offering in his life so that God's blessings will be abundant in his life. (Robert Cowels, 1993b)

Understanding Spirituality

It is undeniable that we always talk about spirituality related to the person's spiritual or religious life. Because in reality, one's spiritual life is not only a topic of discussion among religious people or theologians. More and more people are attracted to the spiritual dimension of life without wanting to be tied to organizations' religion.

This clearly shows that spirituality is not only the domination of religion but can also be discussed in the concept of social spirituality, cultural spirituality, and others. Every aspect of human life such as health, education, employment, and so on can be a major source of new data for anyone who wants to understand spirituality in a new way. Spirituality talks about human life which can be defined as a conscious involvement in the project of integration of life through self-transcendence towards greater value good from one's life. (David B

Perrin, 2007)

According to David Perrin, there are four important elements that play a role in shaping spirituality itself. The first, spirituality is fundamental human capacity known as the spiritual essence of man which talks about the search for meaning, value and purpose in life.

Second, spirituality is the search for how each individual grows in intimacy, interdependence, and shared relationships with others and the world as a whole. The third part, spirituality is a reality of life that is formed into the choices of how a person lives his life, whatever profession he has. Furthermore, the fourth, spirituality is also associated with efforts to examine how a person lives his life with the three aspects above. So that the three aspects of spirituality above are categories that can be studied in any context. (David B Perrin, 2007)

When viewed from the word "Spirituality" then it comes from the word Spirit which contains the meaning of spirit, life, influence, and enthusiasm. Interestingly, the word spirit is often interpreted with the word spirit or soul. Figuratively having an understanding of spirit, an attitude that underlies action man. Spirit is also often interpreted as an entity or a form of energy that is alive and real, where even though it cannot be seen with the

ordinary eye and is not physically shaped like the human body, the spirit exists and lives. (Hasan, 2010)

Etymologically, the word spirituality comes from the Latin spiritus which means breath, soul, strength, and courage where this word is related to the word spirare which means breath. (Prabodh Nayak, 2021)

The word spirit refers to behavior related to personality factors. So basically spirit is energy both physically and psychologically. Seeing the origin of the word, then someone needs to live breathing and breath is spirit, so to be spiritual means to have more ties to things that are spiritual or psychological than things that are physical or material. Spirituality is self-awakening or enlightenment in achieving the meaning of life and life goals. Spirituality is a very important part of overall health and well-being. one's well-being. (Tamami, 2011)

Therefore spirituality can be defined as a process of searching for meaning, purpose, morality, well-being in relation to oneself, people others, and the ultimate reality. Thus, a person may express his spirituality in a religious or non-religious setting related to other people and others. (Yulmaida Amir, 2016a)

According to the Piedmont view, spirituality is explicit as a set of

motivational characteristics, a general emotional force that drives, directs, and selects various individual behaviors. Therefore Piedmont provides a definition of spirituality as an individual's attempt to understand a broad meaning of personal meaning in the context of life after death. This means that as human beings we are fully aware of the thing called death. Thus humans will try their best to build some understanding of the purpose and meaning of a life lived. (Ralph L Piedmont, 2001)

Spirituality is a different dimension of individual differences. As a distinct dimension, spirituality opens the door to broadening our understanding of the motivations and goals of humans as living beings strive and pursue self-satisfaction. So humans should not become enthusiastic about spirituality's ability to provide final answers to questions about the human condition.

Therefore Piedmont sees spirituality as a motivational trait, the existence of non-specific affective forces that encourage, direct and choose behavior. (Ralph L Piedmont, 2001) That's why Yulmaida and Diah wrote that the function of spirituality has similarities with religiosity in the sense of helping someone understand various things or problems in his life. However, the framework used to understand these issues may have differences.

In religiosity, we can be sure that we will use theological principles that are used as religious guidelines and guides to be able to understand these things. While in spirituality there are no such guidelines but they can be ascertained will be a personal search for every individual there is. (Yulmaida Amir, 2016b) Likewise, the concept presented by Danah Zohar, a psychologist, and a physicist Ian Marshall, regarding spiritual intelligence (SQ) is considered very important in its position in human life and even as a determining factor for the effectiveness of intellectual intelligence (IQ) and emotional intelligence (EQ).

Where according to the spiritual intelligence (SQ) is the intelligence to face and solve problems of meaning and value. Intelligence to place human behavior and life in a context that wider and richer, and intelligence to assess one's actions or way of life is more meaningful than others. Spiritual intelligence (SQ) is a necessary foundation for the effective functioning of intellectual intelligence (IQ) and emotional intelligence (EQ).

Even according to intelligence spirituality is the highest intelligence in human life .(Danah Zohar, 2002) Even deeper, according to Zohar, if emotional intelligence (EQ) can enable someone to make decisions to act appropriately in the

conditions they face, then spiritual intelligence (SQ) will enable someone to decide whether or not he wants to be in such a situation and condition. So emotional intelligence works within the limits of the situation, while spiritual intelligence (SQ) enables a person to be able to change or improve the situation he is facing. Therefore according to Zohar that spiritual intelligence (SQ) does not have to involve religion. (Danah Zohar, 2002)

Data Description

The purpose of the researchers in this study was to see how much influence spirituality has on the tithing of the Congregational Assembly (Bethel Tabernacle Church Kalam Hidup Surabaya). This research was conducted using quantitative research methods, which means that the results obtained are in the form of numbers. All this data obtained from the results of distributing questionnaires, which are measuring instruments that have been made by researchers in accordance with the procedures for making research instruments.

As Arikunto wrote, if there are less than 100 subjects, it is better to take all of them so that the research is a population study. But if the number of subjects is large, it can be taken between 10-15% or 20-25%

or more. (Suharsimi Arikunto, 2010) For this study, the researchers circulated a questionnaire to 83 members of the Bethel Tabernacle Church Congregation in Kalam Hidup Surabaya, which means 35% of the total number of members (Bethel Tabernacle Church Kalam Hidup Surabaya), namely 238 people. Thus the number of respondents in this research has fulfilled the applicable research rules.

Variable Description

The description of data describes the results of the research analysis of each dimension of the Spirituality (X) variable, namely faith, private practice, public practice, and experience. The results of the data tabulation can be seen in the Appendix. The data description also describes the results of the analysis of each dimension of Tithing (Y), namely obedience, confession, stewardship, thanksgiving, and faith. The results of the tabulation of the data can be seen in the Appendix Data Description

Variable Spirituality (X)

Statistics

Spiritualitas		
N	Valid	83
	Missing	0
Mean		84.08
Std. Error of Mean		1.018
Median		85.00
Std. Deviation		9.275
Variance		86.019
Range		47
Minimum		52
Maximum		99

Based on the table above, N = 83 is found, this means that the amount of data processed is 83. Minimum = 52, meaning that the lowest value is 52. Maximum = 99, meaning that the highest value is 99. Range = 47, meaning that the processed data range is equal to 47. Data Range = Maximum – Minimum. Means = 84.08, meaning that the calculated average of the processed data is 84.08. std. Deviation = 9.275, meaning that the Standard Deviation of the processed data is 9.275. Variance = 86.019, meaning that the variance of processed data is 86.019.

Tenths Variable Data Description

Assemblies of the Bethel Tabernacle Church Kalam Hidup (Y)

Statistics

Tithing		
N	Valid	83
	Missing	0
Mean		69.23
Std. Error of Mean		0.998
Median		71.00
Std. Deviation		9.088
Variance		82.593
Range		45
Minimum		35
Maximum		80

Based on the table above, N = 83 is found, this means the amount of data processed is 83. Minimum = 35, meaning that the lowest value is 35. Maximum = 80, this means the highest value is 80. Range = 45, meaning that the processed data range is 45. Data

range = Maximum – Minimum. Means = 69.23, meaning that the calculated average of the processed data is 69.23. std. Deviation = 9.088, meaning that the standard deviation of the processed data is 9.088. Variance = 82.593, meaning that the processed data variant is 82.593.

Testing Requirements Analysis

Carrying out hypothesis testing is an important step that must be carried out by researchers, namely analyzing the requirements analysis test to find out whether each of the theses variables meets the requirements. For practical purposes, researchers use the SPSS application, where by using this application, the requirements test can be carried out in various ways. The choice of method used depends on the population studied.

NORMALITY TEST

According to Ghozali, the normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution. (Imam Ghozali, 2012) The normality test is a test conducted to find out whether a regression model, namely whether the dependent variable, independent variable or both have a distribution normal or not. A good regression model is a normal distribution or close to normal. The data normality test is

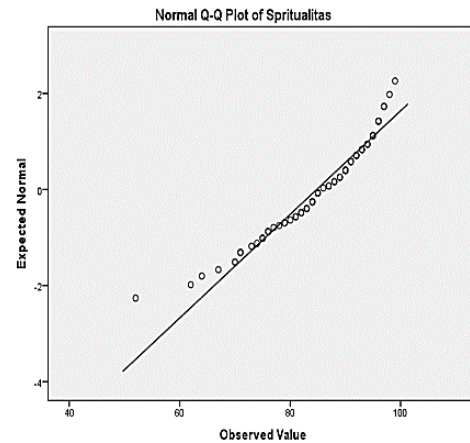
intended to ensure that the sample data comes from a normally distributed population. (Sumanto, 2014) To detect normality, you can look at the normal P-P Plot of the Regression Standardized Residual graph. Detection by looking at the spread of data on the diagonal axis and graphs. In this study, the one-sample Kolmogorov-Smirnov test was used to test the normality of the regression model. (Imam Ghozali, 2005)

Basic decision-making includes: First, if the data spread around the diagonal line and follows the direction of the diagonal line, then the regression model meet the assumption of normality. Second, if the data spreads away from the diagonal line or does not follow the direction of the diagonal line, then the regression model does not meet the classical assumptions. Test for the normality of data distribution of the Spirituality variable (X) as an Independent Variable and the distribution of Tithe variable data (Y) Session

Congregation [Bethel Tabernacle Church of Kalam Hidup Surabaya] as the Dependent Variable (Dependent Variable) which is calculated by estimating the proportion through the Bloom formula with the P-P Plot approach. The P-Plot approach is taken because the number of samples is less than 200. If the data distribution is normal, then the line that describes the

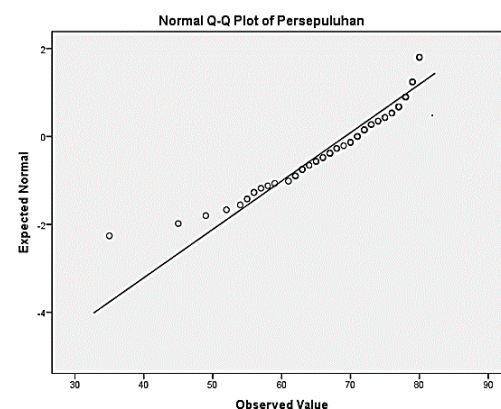
actual data will follow the diagonal line.

Normal P-P Plot Spirituality Variable (X)



Based on the picture above, it is found that the data is spread out around the diagonal line and follow the direction of the diagonal line, then the regression model meets the normality assumption. So it can be said that the Spirituality variable (X) has a normal distribution, that is, the distribution of the data leads to a normal line, and tends to all variable data distributions do not have outliers.

Normal P-P Plot Variable Tenths (Y)



What is meant by a Linearity test is a

test that can used to determine whether the dependent variable and the independent variable have a linear relationship or not significantly. Linearity tests can be done through a test of linearity. The applicable criterion is that if the significance value is at linearity $< 116 0.05$, it means that there is a linear relationship between the independent variable and the dependent variable. (Sugiyono & Agus Susanto, 2013)

Linearity Test of Variable X against Variable Y

	Sum of Squares	Df	Mean Square	F	Sig.
TITHING * Between (Combined)	4270.103	32	147.503	3.593	.000
Spiritualitas Group	2439.209	1	2439.209	59.419	.000
Linearity Deviation From	2280.894	31	73.577	1.792	.032
Linearity Within Group	2052.548	50	41.051		
Total	6772.651	82			

From the table above it is found that spirituality as the independent variable (X) and tithing as the dependent variable (Y) can be seen that the significance value in Linearity is 0.000. Because the significance value is less than 0.05, it can be concluded that between the variables of spirituality and tithing the Bethel Tabernacle Church of Kalam Hidup Surabaya congregation has a linear relationship.

Hypothesis test

The Regression Significance Test between X and Y is described in the following table This :

F Significance Test

Model	Sum of Square	Df	Mean Square	F	Sig.
1 Regression	2439.209	1	2439.209	45.593	.000 ^a
Residual	4333.442	81	53.499		
Total	6772.651	82			

a.Predictors: (Constant), Spirituality
 b.Dependent Variable : Tithing

Based on the table above, it is known that the Sig value is 0.000. Because the value of Sig = 0.000 < 0.05 , then according to the basis for making decisions in the F test it can be concluded that the hypothesis is accepted or in other words, Spirituality has an effect on the Bethel Tabernacle Church of Kalam Hidup Surabaya.

Test of Significance t

Model		Unstandarized Coefficient		Standardized Coefficient	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19.364	7.248		2.607	.011
	Spiritualitas	.588	.087	.600	6.752	.000

a.Dependent Variable : Tithing

Based on the table above, it is found that the Significance (Sig) value of the Spirituality Variable is 0.000. Because the Sig value is 0.000 $< \text{probability } 0.05$, it can be concluded that H or the hypothesis is accepted. This means that there is an influence of the

variable X Spirituality on the Y variable Tithe Congregational Church Bethel Tabernacle Kalam Hidup Surabaya.

From the two tables above or the two test evidence above, both the F Significance Test and the T Significance Test in this study clearly show that there is an influence of the X variable Spirituality on the Y variable Tithes Assemblies of the Bethel Tabernacle Church in Kalam Hidup Surabaya, either partially or simultaneously. Thus, the terms of calculating the correlation of the two variables are fulfilled.

Discussion of Data Analysis Results

Furthermore, to find out the closeness of the relationship between the variables studied, namely the Spirituality variable (X) to the Tithe Congregational Assembly of the Bethel Tabernacle Church of Kalam Hidup Surabaya (Y), a correlation test was carried out. The correlation relationship that is formed between variables can be a positive relationship or a negative relationship.

A positive relationship means that if Spirituality has increased then the tithe of the Congregational Assembly of the Bethel Tabernacle Bethel Tabernacle Church of Kalam Hidup will also have increased. Conversely, if the relationship is negative, it means that Spirituality has increased, so the Tenth Assemblies of the Bethel Tabernacle Church of Kalam Hidup has decreased.

Simple Correlation Calculation Results between X and Y

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.600 ^a	.360	.352	7.314

a. Predictors: (Constant), Spiritualitas

Based on the table above, an R-value of 0.600a is found and a positive value. This means the magnitude of the relationship between Spirituality and Tenth Assemblies of the Bethel Tabernacle Church of Kalam Hidup Surabaya is 0.600a. Based on guidelines to provide an interpretation of the correlation coefficient

are as follows: 0.00-0.199 = very low

0.20-0.399 = low

0.40-0.599 = moderate

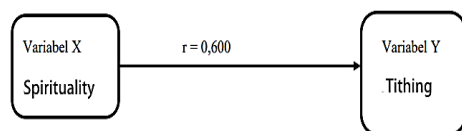
0.60-0.799 = high

0.80-0.1000 = very high

Then the relationship between the Spirituality variable (X) and Tithing [Congregational Assembly of the Bethel Tabernacle Church of Kalam Hidup Surabaya] is included in the category of a high (strong) relationship. The direction of the relationship between the two is positive, which shows that the higher the Spirituality of the congregation in [Bethel Tabernacle Bethel Church of Life] will make the Tithe will also increase. From the results of the

analysis also obtained the value of R² (coefficient of determination) of 0.360 or 36%. This means that the contribution of the Spirituality variable in forming the Tenth Assemblies of the Bethel Tabernacle Church in Surabaya is 36%, while the remaining 64% is influenced by other factors.

Outside the research model. The linear regression line equation produced in this study is $Y=a+bX$. Judging from table 4.5 above, $Y=19.364 + 0.588 X$ is found.



$X = \text{Spirituality}$

From the results found in table 4.5, it can be explained that First. The constant is 19.364, meaning that if Spirituality has a value of 0, then the value of the Tenth Assemblies of the Surabaya Bethel Tabernacle Church is a value of 0.588 Second. Spirituality variable regression coefficient of 0.588; meaning if Spirituality has increased by one unit, then the Tenth of the Bethel Church Congregation The Kalam Hidup Tabernacle experienced an increase of 0.588 units. Third. That is, if each improvement in Spirituality increases once, then the Bethel Tabernacle Congregational Assembly of Kalam Hidup Surabaya will

increase 0.588 times.

Based on the above research, it can be concluded that the hypothesis of the Tithe Congregational Council of the Bethel Tabernacle Church of Kalam Hidup Surabaya (Y) is proven, because of the influence of Spirituality on the Congregational Tithe Kalam Alive Tabernacle Bethel Church by 60% in the high category. The findings of this study are shown in the following figure:

Discussion of Hypothesis Testing

From the results of a simple regression statistical test between the Spirituality variable (X) and the Congregational Tithes [Church Bethel Tabernacle Kalam Hidup Surabaya] (Y) variable, the r_{yx} result is 0.600 and has a positive value. This means, the magnitude of the relationship between Spirituality and Congregational Tithe [Church Bethel Tabernacle Kalam Hidup Surabaya] is 60%, then the relationship between the variable Spirituality (X) to the Tenth Assemblies of the Congregation [Church Bethel Tabernacle Kalam Hidup Surabaya] (Y) is included in the high category. The direction of the relationship between the two is positive, which shows that the higher spirituality of a person in [Church Bethel Tabernacle Kalam Hidup Surabaya] will

also increase tithing.

The analysis also obtained an R² value (Coefficient of Determination) of 0.360 or 36%. This means that the contribution of the Spirituality variable in forming the Tenth Assemblies of the Congregational Tenthes [Church Bethel Tabernacle Kalam Hidup Surabaya] is 36%, while the remaining 64% is influenced by other factors explained by other causes outside the research model. It was concluded that the relationship between Spirituality was significant with the Congregational Tithes [Bethel Tabernacle Church of Life Surabaya] in $\alpha < 0.05$. When viewed from the population, a t value of 6.752 is obtained and it is significant at a < 0.05 . It means that the Spirituality variable has an effect on the Tithe variable.

The equation for the linear regression line is $Y = 19.364 + 0.588 X$. This means that for each improvement in Spirituality, it increases once, so the development of the tithing Assemblies of the Congregation [Church Bethel Tabernacle Kalam Hidup Surabaya] will increase 0.588 times.

CONCLUSION

As explained in the first chapter, that the title of this research is the influence of spirituality on tithe congregation [Bethel Tabernacle Church of Kalam Hidup Surabaya]. The purpose of this research is to

find out the influence of spirituality on the tithing of the congregation [Bethel Tabernacle Church of Kalam Hidup Surabaya], and at the same time to find out how big the influence is.

Based on the acquisition and analysis of data it can be concluded as the following: First, the hypothesis in this study is that it is suspected that the influence of spirituality on the tithing of the congregation [Bethel Tabernacle Church of Kalam Hidup Surabaya] is high.

The results of a simple correlation calculation between Spirituality and Tithing (Y) found an R value of 0.600a and positive value. That is, the magnitude of the relationship between Spirituality and the Congregational Tithing [Bethel Tabernacle Church of Kalam Hidup Surabaya] is 0.600a in the high category (strong). Second, the results of the analysis also obtained the value of R² (coefficient of determination) of 0.360 or 36%. This means the contribution of the Spirituality variable in shaping the variable of the Tithes of the Congregation [Bethel Tabernacle Church of Kalam Hidup Surabaya] is 36% while the remaining 64% is influenced by other factors outside the research model.

Third, the regression significance test between X and Y shows that there is a significant relationship between the Spirituality (X) and Tithing (Y) variable

with an F value of 45.593 with a = 0.000 which is significant at a <0.05. Meanwhile, the results of the correlation test show that there is significant influence between X and Y with a t value of 2.607 was significant at a <0.05. The linear equation yields $Y=19.364 + 0.588 X$.

This means that for each improvement in Spirituality it increases once, so the development of the Tenth Assemblies of the Congregation [Bethel Tabernacle Church of Kalam Hidup Surabaya] will increase 0.588 times.

So based on the research above, it can be concluded that the hypothesis in this study, that the influence of spirituality on tithing in the congregation [Bethel Tabernacle Church of Kalam Hidup Surabaya] is moderate. proven or acceptable.

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