Is Tithing for the Present Church?

Or did Christ Jesus show us a better way?

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Old Testament Examples of Tithing

The oldest reference to tithing in the Bible is found in Genesis 14 where Abraham pursues a king named Chedorlaomer to rescue his kinsman Lot who had been captured. With 300 armed men Abraham defeats Chedorlaomer, and not only saves Lot, but regains all the goods stolen from Sodom. On the way back a mysterious figure named Melchizedek, called priest of the Most High God in verse 18, met Abraham and blessed him. Verse 20 simply says, "And Abraham gave him a tenth of everything." There is no command in the later Mosaic law or anywhere in Scripture that men are to give one tenth of their captured booty to the priest. But Abram did it, evidently as a token of gratitude to God who had just given him such a great victory. So our first encounter with tithing is one where the giver is not paying God to stir him into action, but one where the giver is responding to God who has just fought for him and given him victory and great blessing. That is a pattern we must not forget.

The next time we hear of tithing is in Genesis 28:22. Abraham's grandson, Jacob, had a dream at Bethel in which God promised to be with him and give him a great land and many descendants (Genesis 28:13—15). Jacob responds with a vow in verses 20—22 which climaxes with this promise: "And of all thou givest me I will give the tenth to thee." Notice well that Jacob recognizes everything that he has disposal of as a gift from God. Therefore, his tithe is not really something he has produced that he then transfers over to God's possession. Instead the tithe seems to be a symbolic statement that all they have is from God and that they do not count it their own. It is all at God's disposal, and they signify that by letting a tenth of it go completely out of their control for some uniquely religious purpose. Surely Jacob did not mean that since God gave him everything, therefore he would glorify God with a tenth, but not with nine-tenths. Surely if God gives us anything, it is for us to handle in trust for his glory. Giving a tenth to him in a burnt offering, or the service of the temple, or the like is a token, a pledge that all they are and have are at his disposal all the time.
At the time of Moses, tithing was made part of the law which governed the people of Israel. There are two key texts. The first is Leviticus 27:30—33. "All the tithe of the land, whether of the seed of the land or of the fruit of the trees, is the Lord's. It is holy to the Lord. If a man wishes to redeem any of his tithe, he shall add a fifth to it. And all the tithe of herds and flocks, every tenth animal that passes under the herdsman's staff, shall be holy to the Lord."

Here the law made explicit what is to be tithed: namely, the produce of the field—grain, and the produce of the trees—fruit, and the herds and flocks. In Deuteronomy 14:22—29 some instruction is given as to how to give the tithe and what it is for.

“You shall tithe all the yield of your seed which comes forth from the field year by year. And before the Lord your God, in the place which he will choose, to make his name dwell there (Jerusalem), you shall eat the tithe of your grain, of your wine and of your oil, and the firstlings of your herd and flock; that you may learn to fear the Lord your God always. And if the way is too long for you, so that you are not able to bring the tithe, when the Lord your God blesses you, because the place is too far from you, which the Lord your God chooses, to set his name there, then you shall turn it into money, and bind up the money in your hand, and go to the place which the Lord your God chooses, and spend the money for whatever you desire, oxen or sheep or wine or strong drink, whatever your appetite craves; and you shall eat there before the Lord your God and rejoice, you and your household. And you shall not forsake the Levite who is within your towns, for he has no portion or inheritance with you. At the end of every three years you shall bring forth all the tithe of your produce in the same year and lay it up within your towns; and the Levite because he has no portion or inheritance with you, and the sojourner and the fatherless and the widow, who are within your towns, shall come and eat and be filled; that the Lord your God may bless you in all the work of your hands that you do.”
Six Observations on Tithing

Six brief observations from this passage can be made about the practice and purpose of tithing in the Old Testament:

- **First**, according to verse 23, there was to be a yearly trip to the holy place, the place God puts his name (later Jerusalem). The people were to take their tithe to that place and then eat it there, or at least eat part of it in a feast of joy. Tithing was not to be reduced merely to the pragmatic function of paying the priests and sustaining the temple. It was an expression of joy and gratitude. God did not need the tithe. In commanding it, he was seeking not what was theirs but them.

- So the **Second** observation at the end of verse 23 is that the purpose of the tithing feast was "that you may learn to fear the Lord your God." Take a tenth of your year's produce, go to the holy place, offer it to the Lord, eat it (or part of it) to his glory in gratitude, "that you may learn to fear him." Tithing was a means of remembering how dependent they were on God and how much one should fear to displease such a God by joyless ingratitude.

- **Third**, provision was made for those whose grain was too heavy and flocks too many to take them all the way to the holy place. They could sell them
and then use the money to purchase substitutes when they arrived in the holy place.

- **Fourth**, the tithe is not to be totally consumed by the family bringing it. The Levites who were scattered through the tribes of Israel with no land of their own were to be supported by the tithers of the other 11 tribes (v. 27). The Levites were set apart for special religious purposes and had no crops or herds. The tithe was given to God not only in the sense that it was eaten in a feast in celebration of his faithfulness (cf. "blessing" in v. 24), but also in the sense that part of it supported God's institution of the Levitical order.

- **Fifth**, verses 28 and 29 describe a triennial tithe which was designed not only to support the Levites, but also the three most helpless groups of people in that society: the refugees, the orphans, and the widows. It seems that a sort of benevolent fund was replenished every three years for the needs of these people, by the calling in of a special tithe.

- **Finally**, the section closes with a promise of blessing on the people if they are faithful in this act of mercy to men and gratitude to God. And this is a good place to remind ourselves of two things. One is that the way most tithes were "given to God" was by giving them to people. God cannot be enriched by us. He has no needs that our possessions can satisfy. But he can be honoured by the way we treat others in his name, by special acts which celebrate his bounty, and by our willingness to trust him to supply all our needs when we give. And the other thing we must remember is that God always honours people who give from a good heart of faith. The promise is not to make us rich, but it is this: those who love and trust God enough to honour him by giving generously all that they can will never lack the resources they need. Two other important passages on tithing in the Old Testament are Numbers 18:21—24 and 2 Chronicles 31:4—18 show that the tithes were especially for the Levites. Numbers 18:24 says, "The tithe of the people of Israel which they present as an offering to the Lord, I have given to the Levites for an inheritance." And 2 Chronicles 31:4 says that Hezekiah "commanded the people who lived in Jerusalem to give the portion due to the priests and the Levites, that they might give themselves to the law of the Lord." Thus, tithing was God's prescribed way of supporting certain ministries which he had ordained.
In summary, then, from the Old Testament, tithing goes back to the very beginning of Israel's history before the law was given and seems to have been an expression of gratitude to the Lord who fights for his people and gives them all they have. Then as a part of the Mosaic law, tithing was made a part of Israel's formal worship, and its various forms and purposes were prescribed. It was used to support religious orders; it was used for religious feasting in celebration of God's goodness; and it taught the people to fear the Lord, that is, to fear not trusting him to meet all their needs.

**The New Testament Understanding of Tithing**

As we come over to the New Testament the picture changes significantly. Jesus mentions tithing twice only, both times in reference to its legalistic abuse. He says in Matthew 23:23, "Woe to you scribes and Pharisees, hypocrites! for you tithe mint and dill and cummin and have neglected the weightier matters of the law: justice, mercy, and faith; these you ought to have done without neglecting the others."

In Luke 18:9—14, "He also told this parable to some who trusted in themselves that they were righteous and despised others: Two men went up into the temple to pray, one a Pharisee and the other a tax collector. The Pharisee stood and prayed thus with himself, 'God, I thank thee that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector. I fast twice a week, I give tithes of all that I get.'"

Obviously Jesus did not regard tithing as a spiritual cure all. He does not reject it. He affirmed it for Israel. But he is much more intent on the weightier matters of the law, like faith. You can tithe everything and not trust God. Jesus was not seeking what was theirs, he was seeking them: the love of their soul, not the load of their silver.

The apostle Paul never once even refers to tithing. Whether he taught his
churches to tithe when he founded them, is not shown. But his rules in his letters seem to be as follows. First: "On the first day of the week each of you is to put something aside and store it up, as he may prosper" (1 Corinthians 16:2). And second, in 2 Corinthians 8:3, "they gave according to their means and beyond their means of their own accord." And third, in 2 Corinthians 9:7, "Each one must do as he has made up his mind, not reluctantly or under compulsion, for God loves a cheerful giver." And finally, 2 Corinthians 9:8, "God is able to provide you with every blessing in abundance, so that you may always have enough of everything and may provide in abundance for every good work."

The only other place in the New Testament where tithing is mentioned is Hebrews 7:4—12, where the reference is back to Genesis 14, and the point is simply to show that Christ is like Melchizedek. Therefore, with regard to positive, explicit teaching on tithing, the New Testament is almost totally silent.

The True Question We Must Ask

It seems that God took the focus off giving a tithe in the early church because he wants his people to ask themselves a new question.

The question that Jesus drives us to ask again and again is not, "How much should I give?" but rather, "How much dare I keep?"

One of the differences between the Old Testament and New Testament is the Great Commission. By and large the Old Testament people of God were not a missionary people. But the New Testament church is fundamentally a missionary people. The spiritual hope and the physical and emotional sustenance that Jesus brought to earth is to be extended by his church to the whole world. The task he gave us is so immense and requires such a stupendous investment of commitment and money that the thought of settling the issue of what we give by a fixed percentage (like a tenth) is simply out of the question. Most middle and upper class people who merely tithe, it seems,
are robbing God. In a world where 10,000 people a day starve to death and many more than that are perishing in unbelief the question is not, "What percentage must I give?" but, "How much dare I spend on myself?"

It is a biblical truth beyond all dispute: that all your money is God's (Psalm 24:1) and has been loaned to you as a steward to use in ways that maximize the glorification of God's mercy in the world (Matthew 25:14—30). And it is irrational to think that giving ten percent of that money to the church settles the issue of good stewardship. In a world of such immense need, and in a country of such immense luxury, and under the commission of such a powerful Lord, the issue of stewardship is not: Shall I tithe? but rather:

*****How much of God's trust fund dare I use to surround myself with comforts?*****

To commend tithing as the ideal simply does not capture the New Testament view of discipleship. "He who has two coats, let him share with him who has none. And he who has food, let him do likewise" (Luke 3:11). That's 50% not 10%. Zacchaeus stood and said, "Behold, Lord, the half of my goods I give to the poor" (Luke 19:8). Again 50%. Jesus said to the rich young man, "If you would be perfect, go sell what you possess and give to the poor, and you will have treasure in heaven; and come follow me" (Matthew 19:21). That's 100%. "So therefore, whoever of you does not renounce all that he has cannot be my disciple" (Luke 14:33). Again 100%. "A man said to him, 'I will follow you wherever you go.' And Jesus said to him, 'Foxes have holes, and birds of the air have nests, but the Son of man has nowhere to lay his head'" (Luke 9:57f.). "All who believed were together and had all things in common; and they sold their possessions and goods and distributed them to all, as any had need" (Acts 2:44f.). "There was not a needy person among them for as many as were possessors of lands or houses sold them and brought the proceeds of what was sold and laid it at the apostles' feet" (Acts 4:34f.). "In a severe test of affliction their abundance of joy and their extreme poverty have overflowed in a wealth of liberality on their part. For they gave according to their means . . . and beyond their means" (2 Corinthians 8:2, 3).
The New Testament is all about giving (generosity) out of the abundance that God is giving us. As we exercise our faith in seeing God as our source of supply and not our jobs or businesses, we will be able to give as the early believers did in setting the example for us. The best way to capture that spirit of the New Testament generosity is simply to say: the issue is not, How much must I give? But, how much dare I keep? Not: Shall I tithe? But: How much of the money that I hold in trust for Christ can I take for my private use? The financial issue in the church today is not tithing, but exorbitance of life-style. The question is not can I afford to tithe, but can I justify the life-style that consumes 90% of my income? And behind that is the question: Do I love to use God's money to spread justice and mercy and spiritual hope in the world, or do I prefer to embezzle his money to purchase more and more personal comfort? The question whether the work of Christ will be adequately supported is really the question of where your treasure is. And where your treasure is, there is your heart. Therefore, God does not seek what is yours but you. We should be looking to give all that we can, our aim to be abundantly generous as God has been abundantly generous to us, not becoming legalistic about a tithe, but instead be giving beyond our means to stretch our faith. God wants us to put him to the test to see him open up the windows of heaven and pour out so much blessing that there is not enough room to contain it, causing it to overflow from and through us to others. Amen.

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