

Biblical Tithing

TITHES. The custom of tithing did not originate with the Mosaic law (Gn. 14:17–20), nor was it peculiar to the Hebrews. It was practised among other ancient peoples. There are three main questions to consider.

1. What were the Hebrews required to tithe? The Torah legislated that ‘the seed of the land’ (crops), ‘the fruit of the trees’ and ‘herds and flocks’ (Lv. 27:30–32) were to be tithed. The manner of tithing livestock was as follows: the owner counted the animals as they passed out to pasture, and every tenth one was given to God. In this way there was no possibility of selecting inferior animals for the tithing of the flocks and herds (Lv. 27:32f.). If a Hebrew preferred to dedicate the tenth of his cereal and fruit yields in the form of their monetary value he was free to do so, but a fifth of that sum had to be added to it. He was not allowed to redeem the tenth of his flocks and herds in this way (Lv. 27:31, 33).

2. To whom were the tithes paid? They were to be given to the Levites (Nu. 18:21ff.). But in Heb. 7:5 it is said to be the sons of Levi ‘who receive the priestly office’ who are to be the recipients of the tithes. This departure from the Law may have been due to the Levites’ unwillingness to fulfil their duties in Jerusalem after the return under Ezra (Ezr. 8:15ff.). The Levites, because of the nature of their status and functions in the community, had no means of income, livelihood or inheritance to ensure their support; therefore, and in return ‘for their service which they serve, the service in the tent of meeting’, they were to receive ‘the tithe of the people of Israel’ (Nu. 18:21, 24). This passage in Nu. 18 mentions only the tithing of cereal and fruit crops (v. 27). The Levites, however, were not allowed to keep the whole of the tenth. They were directed to present an offering which was to be taken out of the tenth, which represented ‘a tithe of the tithe’ (Nu. 18:26). This ‘tithe of the tithe’ was to be ‘from all the best of them’ (v. 29) and was to be given to the priests (v. 28; Ne. 10:39).

3. Where were the Hebrews to offer their tithes? They were to bring them to ‘the place which the Lord your God will choose out of all your tribes, to put his name there’ (Dt. 12:5f., 17f.); *i.e.* Jerusalem. And the offering of the tithes was to take the form of a ritual meal, in which the Levite was to share (Dt. 12:7, 12). If Jerusalem was a long way off from a man’s village the transporting of the tithe of his crops might create a problem, but he could always take his tithe in the form of money (Dt. 14:22–27). Every third year the tithe was to be offered in each man’s own locality (Dt. 14:28f.), although on these occasions he was still obligated to go up to Jerusalem to worship after the offering of his tithes in his home community (Dt. 26:12ff.).

To these comparatively simple laws in the Pentateuch governing tithing there were added a host of minutiae which turned a beautiful religious principle into a grievous burden. These complex additions are recorded in the Mishnaic and Talmudic literature. This unfortunate tendency in Israel undoubtedly contributed to the conviction that acceptance with God could be merited through such ritual observances as tithing (Lk. 11:42), without submitting to the moral law of justice, mercy and faith (Mt. 23:23f.).

The tithes paid by Abraham, the ancestor of Israel and, therefore, of the Aaronic priesthood, to Melchizedek (Gn. 14:20), and his receiving the blessing of this priest-king (Gn. 14:19), signify in Heb. 7:1ff. that Melchizedek's priesthood was infinitely superior to the Aaronic or levitical priesthood. Why Abraham paid tithes to Melchizedek is not explained in Gn. 14:18–20.

The NT reference to the tithing of 'mint and dill and cummin' (Mt. 23:23; Lk. 11:42) illustrates a Talmudic extension of the Mosaic law, ensuring that 'everything that is eaten ... and that grows out of the earth' must be tithed.¹

¹ J. G. S. S. Thomson, "[Tithes](#)," ed. D. R. W. Wood et al., *New Bible Dictionary* (Leicester, England; Downers Grove, IL: InterVarsity Press, 1996), 1193.

Wealth and Giving

Biblical warnings about wealth are primarily tied to an immoral withholding or giving of wealth. The admonitions just cited could be summed up: Don't fail to give to those in need and don't spend (give) immorally on oneself. In light of our fallen nature and our tendency to idolize wealth, these warnings are a helpful reminder. Yet, even if these admonitions are heeded, they raise several important questions about giving: What is the proper way to give? To whom should we give? How much should we give? In seeking answers to such questions, we'll turn our attention to tithing—the most common giving practice mentioned in Scripture.

The Hebrew term for “tithe,” which literally means “tenth,” is used 41 times in the Old Testament (32 times as a noun and 9 times as a verb). In the Old Testament, tithing was part of an economic system prescribed by God, which was part of a larger, theocratic (God-centered) political system. Tithing is mentioned only twice in the Old Testament apart from the context of the Jewish civil law (Gen 14:20; 28:22). In the governmental system prescribed by God, tithing was necessary for the healthy economic functioning of society, and all citizens of Israel were required to tithe. Perhaps the best modern parallel to the Old Testament tithe is property or income tax.

We may be surprised to learn that the historical books of the Bible describe the tithe as a joyous privilege among the people. For example, 2 Chronicles 31:5–6 reports,

As soon as the command [to give] was spread abroad, the people of Israel gave in abundance ... they brought in abundantly the tithe of everything. And the people of Israel and Judah who lived in the cities of Judah also brought in the tithe of cattle and sheep, and the tithe of the dedicated things that had been dedicated to the Lord their God, and laid them in heaps (see also Neh 12:44; 13:12).

In the prophetic books, however, the tithe is presented as a burden, as the practice was evidently neglected. Through the prophet Amos, God confronted the Jews' idolatry and sarcastically invited the people to indulge in their sins, saying, “Come to Bethel, and transgress; to Gilgal, and multiply transgression; bring your sacrifices every morning, your tithes every three days” (Amos 4:4). In a well-known passage from the book of Malachi, the people are accused of robbing God of his tithes (Mal 3:8–10).

Many modern believers ask, “Are New Testament Christians to follow the Old Testament tithe?” Some argue for the practice of tithing, noting that it is simple to calculate, it is biblical (in the sense of being found in the Bible), it fosters local church commitment, and it allows for budgeting and advanced financial planning within the church. Others argue against tithing, noting that the practice relies on questionable Bible interpretation—that is, applying Old Testament civil laws in the modern context. They say tithing tends to foster

legalism when practiced, that it may be unjust among those with differing incomes, and it has not been taught or practiced among the majority of Christians throughout church history. To address whether tithing is applicable today, we'll need to study the topic further as it is described in the Old Testament.

Tithing in the Old Testament

The concept of tithing is mentioned only twice in the Old Testament apart from the context of Jewish civil law. The first of these occurrences, and the first mention of tithing in Scripture, is in Genesis 14:20, where Abram gives a tenth of the spoils of war to Melchizedek, king of Salem. Contextually, this is the occasion when Abram rescued his nephew Lot, who had been taken captive in a war between several Canaanite kings. This tithe appears to have been a voluntary act of praise and thanksgiving in recognition of God's role in the battle victory. Note that Abram tithed on the spoils recovered from war—other people's property, not on his own property. Given that this tithe was not commanded by God, and was never repeated by Abram in the biblical narrative, it is difficult to apply this passage directly to a modern context.

The second mention of the tithe in the Old Testament, apart from civil laws, is in Genesis 28:22, where Jacob promises to give God a tenth of his increase if God would preserve his life and materially bless his journey. Contextually, this is the occasion when Jacob was fleeing from Esau on his way to seek refuge with Rebecca's family in Haran. As with the Abram narrative, it is difficult to apply Jacob's example to contemporary believers. Again, the tithe was not prescribed by God but appears to be Jacob's attempt to bargain with God during a time of uncertainty in his life—he sought to obtain divine favor while fleeing to a foreign land. It is also worth noting that there is no record of Jacob keeping this vow, although it is possible that he tithed on the occasion of erecting an altar when he returned to the promised land some 20 years later (Gen 33:18–20).

Apart from these two passages, all of the other mentions of the tithe in the Old Testament are in either civil law, a historical narrative concerning civil law, or a prophetic exhortation about observing civil law. In these passages, we see there were actually three separate tithes required within the Jewish civil law:

- The first and most often-cited tithe in the Old Testament is the Levitical tithe (see Lev 27:30–33; Num 18:21–32; Neh 10:37–38). This tithe, which is sometimes referred to as the firstfruits tithe, was an annual tithe to be given to the Levites since they had no land and thus no way to produce crops, raise livestock, or otherwise earn a living and provide for their families. This tithe was essentially the Levites' compensation for serving as priests. The law specified that the priests were to give 10 percent of the Levitical tithe to the high priest. Thus, no one (except the high priest) was exempt from paying this tithe. An

interesting regulation relating to the Levitical tithe was the people's right to redeem a portion of their tithe by giving 120 percent of its value to the priests (see Lev 27:31).

- The second tithe specified in the civil law is the celebratory tithe, which is sometimes simply referred to as the second tithe (Deut 12:6–7, 11–12; 14:22–27). As specified in Exodus 23:14–17, this tithe was to be set aside every year for use by Israelite worshipers as they traveled to and resided in Jerusalem to participate in the three mandatory annual religious celebrations at the temple. Moreover, the law noted that if extensive travel was required, produce of the field and flock could be sold and money brought to Jerusalem to finance the worshipers' own celebrations. As with the Levitical tithe, the people were to use a portion of the second tithe to meet the celebratory needs of the Levites.

- The third tithe in the civil law is the welfare tithe, which is also called the poor tithe (see Deut 14:28–29; 26:12). Scripture describes this tithe in Deuteronomy 14:28–29:

At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns.... The Levite ... and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled.

The law is clear that this tithe of benevolence was not intended for the sluggard, but for the truly poor—those whose poverty was truly a matter of life and death.

Accounting for these three tithes, it seems that the amount given each year was no less than 20 percent and no more than 30 percent of an Israelite's material earnings; the actual amount would depend on the collection of the welfare tithe in the third year. It's important to note that in the Sabbatical Year (see chapter 3), the Israelites would not offer any tithes, since there would have been no harvest and no firstfruits on such years. Over a seven-year cycle, then, the Israelites would have given according to this pattern: 20 percent, 20 percent, 30 percent, 20 percent, 20 percent, 30 percent, 0 percent. This averages out to a tithe of 20 percent every year over a seven-year cycle.

Would it be possible to apply these Old Testament civil tithing laws in our own context? It would be necessary to get both the amount and the application of the tithe correct in order to be biblical. But the lack of a modern-day theocracy and the specified use of the tithes—for supporting the Levitical priesthood, for personal expenses related to keeping certain Jewish ceremonial laws, and for benevolence—would make it all but impossible. And we must keep in mind that tithes were not used on things like temple operations and synagogue construction, since these were financed by a separate temple tax (see Exod 30:11–16; 2 Chr 24:6–10; Neh 10:32). So we are left with our initial questions regarding the proper giving of wealth in our own context. Fortunately, the New Testament provides related examples for us to examine.

Tithing in the New Testament

Despite the prevalence of tithing in the Old Testament, the practice is not mentioned in the New Testament by John, Paul, or Peter. In fact, the concept of tithing is mentioned only three times in the New Testament, with each reference being marginal in the context in which it occurs.

The first reference to tithing is in Matthew 23:23. Here, in a longer passage in which Jesus is confronting the scribes and Pharisees for their hypocrisy and legalism, he mentions the tithe (see Matt 23:1–36). In Matthew 23:23 Jesus says, “Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others.” Although this verse is a New Testament reference to tithing—made by Jesus himself—it is not an entirely commendable example of tithing, since Christ is confronting the religious leaders for their legalistic observation of the law.

The second mention of tithing in the New Testament is in Luke 18:11–12, within Jesus’ parable of the Pharisee and the Tax Collector. In it, Jesus explains that a Pharisee and tax collector went to the temple to pray. The legalistic Pharisee prayed, “God, I thank you 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” (Luke 18:11–12). Like the reference in Matthew 23:23, this citation does not exemplify a New Testament pattern for giving. As Jesus explains the meaning of this parable, the Pharisee was not justified by his prayers or his tithing: “For everyone who exalts himself will be humbled, but the one who humbles himself will be exalted” (Luke 18:14).

The third and final mention of tithing in the New Testament occurs in Hebrews 7:1–10, where the author discusses the Old Testament character Melchizedek, king of Salem (mentioned earlier in this chapter). This passage reviews the narrative from Genesis 14:18–24, when Abram tithed of the spoils of war to Melchizedek upon returning safely from battle. So this passage in Hebrews is a retelling of an earlier account that included the practice of tithing, and it is peripheral to the author’s argument in Hebrews about the superiority of Christ’s priesthood over that of the Levites. As with the two references to tithing in the Gospels, there is little here to use for our own application.

Giving in the New Testament

With little New Testament support, it is difficult to apply Old Testament tithing laws in our own context. In fact, if we survey the New Testament, we’ll find that it does not prescribe a formal method or fixed amount for believers’ giving at all. The New Testament does, however, provide several examples and principles of giving that can guide us in our

stewardship and giving. These principles ought to encourage many (if not most) Christians to give far more than 10 percent to kingdom work.

Two of the most important New Testament passages that address giving appear in Paul's letters to the Corinthian church. In 1 Corinthians 16:1–2, Paul writes, "Now concerning the collection for the saints: as I directed the churches of Galatia, so you also are to do. On the first day of every week, each of you is to put something aside and store it up, as he may prosper, so that there will be no collecting when I come." The second passage, which is too lengthy to quote here in its entirety, covers all of 2 Corinthians 8–9 (please, read it!). Using 1 Corinthians 16:2 as a rubric, and appealing to 2 Corinthians 8–9 for support, we can discern five principles of giving from Paul's instructions in these passages.

First, giving is to be periodic

Paul writes to the Corinthian church, "On the first day of every week" (1 Cor 16:2). As we discussed in the previous chapter, there is ample biblical evidence that the early church met weekly, on Sunday (see John 20:26; Acts 20:7; Heb 4:9–10; Rev 1:10). Paul begins his instructions about giving, then, by noting that the Corinthian believers ought to give when they are gathered together on the first day of the week. Such giving would prevent a lack when funds were needed (see 2 Cor 8:10–14; 9:3–5). Of course, in our context, many believers are not compensated weekly; but even if one were paid on a biweekly or monthly basis, giving could still be periodic.

Second, giving is to be personal

Paul continues his instructions to the Corinthian believers by writing, "[let] each of you" (1 Cor 16:2). Every Christian ought to give since generous giving is a personal response to receiving God's grace in and through Jesus Christ (see 2 Cor 8:1–2, 9; 9:15). God gave his only Son to atone for sin, to reconcile us to him, and to provide eternal life to those who would repent and believe in Jesus. Christ came to earth so that we might become eternally rich through faith in him (2 Cor 8:9). God's grace toward us ought to be a motivation for giving—it is what Jesus appealed to in the parable of the Good Samaritan—and generous giving is a tangible expression of our love for God.

Third, giving must be planned

Paul directed the Corinthians, "Put something aside and store it up" (1 Cor 16:2). Here Paul is calling for thought and intention in regard to giving. Note that Paul does not make an emotional plea by offering heart-wrenching stories. He does not appeal to guilt, nor does he endorse sporadic, impulsive giving of varying amounts. Rather, Paul calls for planned, thoughtful giving. In the book of 2 Corinthians, Paul also teaches intentional

giving as he refers to giving with a willing mind (2 Cor 8:12) and references the gift that the Corinthians had previously promised (2 Cor 9:5).

Fourth, giving is to be proportionate

As he continues his exhortation, Paul says each believer should give “as he may prosper” (1 Cor 16:2). Later, in 2 Corinthians 8:3, the apostle encourages believers to give “according to their means.” In other words, each person was to give according to what he or she possessed. People with greater wealth could give more than those with less. In 2 Corinthians 8:12 Paul teaches the importance of having a heart that is ready and willing to give. He writes, “For if the readiness is there, it is acceptable according to what a person has, not according to what he does not have.” Paul does not want believers to give out of a sense of grudging obligation but proportionately, willingly, and cheerfully (see 2 Cor 9:7). Of course, giving in such a manner is only possible when one understands the gospel and loves God more than earthly possessions.

Fifth, giving is to be plentiful

Paul concludes his instructions, “So that there will be no collecting when I come” (1 Cor 16:2). Generous giving is a sign of spiritual maturity and sincere love—and here, Paul challenges the Corinthian church to demonstrate the sincerity of their love for their brethren by giving to meet their material needs. In 2 Corinthians 8:7–8 the apostle encourages the church to abound in the grace of giving, just as they abound in faith, speech, and knowledge. Genuine love for God and growth in the Christian life will result in a mature, giving heart. Indeed, a heart dedicated to Christ cannot help but be generous toward God and his people, often (if not usually) leading us to voluntarily give far more than what was required under the Old Testament tithing regulations.

Communal Sharing

Another often-cited example of giving in the New Testament is the case of the early Christian converts in the book of Acts, who practiced a type of voluntary communal sharing. Acts 2:44–45 reads,

And all who believed were together and had all things in common. And they were selling their possessions and belongings and distributing the proceeds to all, as any had need.

Additional details are recorded in Acts 4:32–35:

Now the full number of those who believed were of one heart and soul, and no one said that any of the things that belonged to him was his own, but they had everything in common.... There was not a needy person among them, for as many as were owners of

lands or houses sold them and brought the proceeds of what was sold and laid it at the apostles' feet, and it was distributed to each as any had need.

Some contemporary believers have suggested that this instance of communal sharing in the early church presents a model for Christians to follow. The communal sharing in Acts reflects the biblical ideal of provision for believers (see Psa 37:25–26) and embodies the principle of lending to those in need (see Deut 15:7–8; Luke 6:34). Yet we can see a number of reasons that the example of communal sharing in the early church is not a viable model for contemporary Christians.

First, in examining the context of communal sharing in the book of Acts, we see that it was an emergency aid effort sparked by the large number of foreign converts in Jerusalem when the church first began. Luke records that on the day of Pentecost, “There were added that day about three thousand souls.... And the Lord added to their number day by day those who were being saved” (Acts 2:41, 47). In all likelihood, many of these new converts had not planned to lodge in Jerusalem longer than the few days of the Jewish feast. Consequently, there were many material needs among those in the early church who wanted to stay in Jerusalem to be taught by the apostles.

Second, we must note that the events in the book of Acts are narrative accounts, not prescriptive teachings. Although we can often learn from the stories and examples in the Bible, we must be careful about reaching doctrinal and moral conclusions from narratives, especially if such examples are unique, are not endorsed or repeated elsewhere in Scripture, or are contradicted by other examples or prescriptive teachings in the Bible. Indeed, there are many narratives in Scripture that even describe sinful events. We know this by evaluating them in light of the prescriptive teachings of Scripture. We must evaluate the communal sharing narrative in Acts by this same methodology before we can reach conclusions about its applicability for today.

Third, Bible scholars have noted that the tense of the Greek verbs used in the Acts narrative does not communicate permanent or completed actions. Rather, it indicates actions that are in progress or uncompleted. The New International Version of the Bible clearly communicates this truth in its translation of Acts 4:34–35, which reads, “From time to time those who owned land or houses sold them, brought money from the sales and put it at the apostles' feet.” In other words, the early Christians did not all immediately liquidate their material resources and pool their money. Rather, as is often done now, when needs arose within the early church, those with material resources met the needs “from time to time.”

Fourth, we must remember that the Bible offers other teachings and economic examples that differ from this narrative. For example, in his parable of the Talents, Jesus assigns a

different number of talents to each individual (Matt 25:14–30). Paul freely labored among the churches to meet his own material needs rather than accept support from fellow believers (2 Thess 3:7–9), and he instructed the church to give freely to the poor, which would be nonsensical if all believers’ assets were liquidated and held in common (see also 2 Cor 9:7). In his confrontation of Ananias about his land and money, Peter plainly taught that there was no burden on Christians to sell their assets (Acts 5:4).

So, in sum, the communal sharing example in Acts is not a mandate for Christians to liquidate their material possessions and pursue complete economic equality. Acts 4:32 says, “No one said that any of the things that belonged to him was his own.” It does not say, “Everyone said that whatever belonged to anyone belonged to everyone.” Indeed, the notion that Christians are to be economically equal rests on a faulty, static, zero-sum balance view of material resources—that is, the idea that economies cannot grow—which ignores the duty to and productivity of labor (you might want to review our discussion of work in chapter 2). We ought to expect a variation in material possessions in a world where God creates *individuals* with various gifts, talents, and abilities. So while the practice of the early church was not economic equality, the communal sharing narrative is a great example of promoting economic justice to meet the needs of the poor.²

² David W. Jones, [*Every Good Thing: An Introduction to the Material World and the Common Good for Christians*](#) (Bellingham, WA: Lexham Press; Southeastern Baptist Theological Seminary, 2016), 68–83.