



# Tithing

Many churches require a tithe (Hebrew literally “tenth”) of one’s income off the top. A freewill offering can be made over and above that if one so chooses. Often reference is made to Malachi 3:8-12, warning that if you fail to tithe you are robbing God and will be cursed but if you are obedient, He will shower you with blessings.

But, are Christians required to tithe? What does the Bible teach about it? Christians are **commanded to give to the church** as a freewill offering to the Lord but there is no requirement to *tithe*. There are two things we need to note: 1) Tithing and giving are not the same thing. All tithing is giving but all giving is not tithing. 2) To say that tithing is not required of Christians does not contradict or undermine God’s command to give but what some teach about tithing does run counter to God’s teaching concerning giving and the Christian.

Let’s consider the Bible teaching on tithing in its historical context and then see what the New Testament teaches the Christian about giving.

**Tithing under Moses.** No one disputes that tithing was required of Israel under the Law of Moses (e.g. Deu. 14:22–29). They were also required to be circumcised on the eighth day of birth, rest on the seventh day of each week, offer animal sacrifices at the altar, keep a calendar of feast days and observe numerous laws of cleanliness among hundreds of other commandments that are no longer binding on Christians who live under the New Covenant of Christ. Paul adamantly affirmed that Christians are not obligated to keep the Law of Moses (e.g. Gal. 3:23–25; Eph. 2:14–16; Col. 2:14; Heb. 8:6-13; 10:9).

In Jewish society tithes performed the function of a national tax. The people’s tithes supported the tribe of Levi (who had no inheritance in the land) and their sanctuary service and also provided relief for the poor. There were at least two annual tithes and one triennial tithe under the Law of Moses totaling an average annual tax of roughly 23 percent. Obviously, this was a lot more than the 10 percent that some say Christians are required to give to the church. Christians are required by the New Covenant to pay to the governing authorities (Mat. 22:21; Rom. 13:7) but not to the church.



they did but what they did doesn't tell us what we must do. We can certainly conclude from these examples that giving 10 percent to God has a long and venerable history. If we should choose to give Him that percentage of our income, we will have plenty of good biblical company. We might even consider it a good benchmark figure from which we can determine whether more or less should be given in our particular circumstances. These passages do not tell us that God requires us today to give 10 percent of our income to the local church.

**Tithing in the New Testament.** There is nothing in the Old Testament requiring Christians to tithe but what about in the New Testament? There are only three references to tithing in the New Testament: 1) Matthew 23:23. Jesus was rebuking the Jewish religious leaders "who sit in Moses' seat" (v. 2) for their hypocrisy. Of course, Jesus taught them to tithe because they were subject to the Law of Moses which required tithing but never taught that tithing was a part of the yet to come New Covenant for the Christian. 2) Luke 18:11-12. Again, we see the practice of the Jews under the Law of Moses to tithe but nothing about tithing in the yet to come New Covenant for the Christian. 3) Hebrews 7:8-9. In this passage there is no instruction to tithe nor an example of any Christian tithing. Tithing is not even the focus of the passage but rather the supremacy of the priesthood of Melchizedek over that of Aaron. An instance of tithing in the Old Testament is cited, but no suggestion is made that tithing has a New Testament application to the Christian. The New Testament makes absolutely no assertion that Christians are to tithe.

**Giving in the New Testament.** All the New Testament talks about in regard to giving is freewill offerings, and certain principles are laid down to guide the practice.

In 1 Corinthians 16:2, we are told to give as we prosper. In 2 Corinthians 8:12-15, the principle of equality is stressed so that some are not overly burdened while others are at ease. If someone inherits a billion dollars, why should he feel he is doing his part by giving only 10 percent of his newfound fortune to God? If someone else loses her husband to cancer and is left buried in medical bills on a fixed income, why should we judge her if she gives less than 10 percent and uses the difference to meet her monthly payments? In 2 Corinthians 9:7 we learn that our gift to God must come from a purposeful and cheerful heart. A compulsory tax of 10 percent strongly negates what is being taught here about giving.

As W. E. Vine observes in "The Church and the Churches": "Love and devotion to God! That imparts the real value to giving. And this perhaps serves to explain why no command as to the amount is laid down for believers. To obey a command stating the amount or proportion would be easy, but what exercise of heart would there be? Where would the motive lie? Loyalty would be superseded by mechanical religion. Love would be replaced by formalism. Both individuals and local churches would lose their sense of the high motive which should inspire in the offering a loving response to the love of the great Giver Himself."

God wants our hearts far more than our money. If there were a certain percentage we were



commitment (v. 5) and love (v. 8).

The doctrine that tithing is New Testament giving effectively undermines much of what the New Testament actually has to say about giving. The next time the offering plate is passed to you at church, God wants you to freely determine what you would like to give to His work. When giving becomes such a free expression of cheerful, sacrificial worship and thanksgiving, both God and you will be blessed. You may indeed find yourself giving more than you did when you gave a fixed amount out of a sense of obligation. Those who worry about how the church can survive without a tithing law may find that God had a better idea in mind all along.

For God it has never been about percentages; He gave His Son for us (John 3:16). Jesus gave up all for us (2 Cor. 8:9; Eph. 5:2). Will you give yourself to Him?

Written by **Robert Dodson** (based largely on an article by Elliot Miller)

## NORTHWEST CHURCH OF CHRIST

6059 Azle Avenue  
Fort Worth, TX 76135  
817-237-1205  
northwestchurch@sbcglobal.net  
northwestcofc.org

CONTACT US

Like Share



## SCHEDULE OF SERVICES

### Sunday

Bible Class...9:00 a.m.

Worship...10:00 a.m.

(5th Sundays - Luncheon)

Worship...1:00 p.m.

### Wednesday

Ladies Bible Class...10:30 a.m.

(September - May)

Bible Class...7:00 p.m.

(5th Wednesdays - Singing)