

# **Tithing**

## **A Valley Bible Church Position Paper**

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While used by many as simply a synonym for giving money to a church, the word “tithe” literally means “a tenth.” Tithing in its biblical usage and often in common usage today refers specifically to giving ten percent of something you possess.

Many, if not most, churches teach the requirement to tithe, that is to give at least 10% of a person’s gross income to God via their local church. This paper will examine the biblical mandate of tithing and discuss its application to believers today.

### **Tithing before the Law of Moses**

Before the Law of Moses was given, we see two instances of tithing in the Old Testament. The first tithe was given by Abraham to Melchizedek in Genesis 14:18-20. The second tithe was offered by Jacob to the Lord in Genesis 28:20-22.

It is important to note that each of these tithes were given voluntarily. These tithes before Moses do not prescribe tithing, rather they simply describe tithing. In other words, these tithes were not commanded, nor given in response to a specific command. They were given as instances of choice in giving. Those who try and support tithing as a present day financial requirement by appealing to these two incidences fail to see the voluntary nature of these tithes.

While every offering given to the Lord prior to Moses was a freewill offering, in Genesis 41:34-36 we see the first biblical illustration of required giving, in the form of a tax. Joseph, who had been sold into slavery in Egypt by his brothers, interpreted a dream for Pharaoh. He told Pharaoh that there would be seven years of wonderful harvests and then this would be followed by seven years of disastrous harvests. Required giving prior to Moses consisted of taxes paid to Pharaoh in response to the inspired counsel of Joseph in Genesis 41:34-36. This was the first income tax recorded in the Scripture and the Lord instituted it.

### **Tithing in the Law of Moses**

Unlike the few incidences of tithing prior to Moses that were voluntary, the tithes under the Mosaic Law were required. Under the Law of Moses, there were essentially three tithes that were mandated. The first tithe was the “Lord’s tithe,” which emphasized the fact that this tithe never belonged to the people of Israel (Leviticus 27:30). If the Jewish people did not give their tithes to the Lord He would consider that robbery (Malachi 3:7-10). Tithing for the nation of Israel was not optional.

This first tithe is also called “the Levites tithe” because the tribe of Levi benefited from it according to Numbers 18:21-32. The Levites were the descendants of Jacob’s son Levi who were set apart in the days of Moses to fulfill certain specific responsibilities in respect to the Jewish tabernacle. They became the “priestly tribe.” The priestly tribe of Levi was divided into two major branches. Aaron and his male descendants represented one branch and the other branch was made up of all other male descendants of Levi. Together these two major branches comprised the priestly tribe of Levi and officially performed all the priestly functions for the nation of Israel. They were given no inheritance in the Promised Land when Joshua made the official allotment of territory (Joshua 21; cf. Numbers 18:20-24; Deuteronomy 10:9; 12:12) and were totally dependent upon the tithes of the Jewish people for their financial support.

The tribe of Levi was in a sense the government. God was the ruler of Israel and the priests were His servants. In other words, the “Levite’s tithe” paid the wages of those who ran the country and was a form of taxation.

The second tithe that the nation of Israel was required to give was the “festival tithe” (Deuteronomy 14:22-27). This ten percent of what was left was to be taken to Jerusalem and was to be eaten by family, friends, servants, and the priests. This tithe was to stimulate devotion to the Lord and promote unity in God’s family. It made everyone give of themselves and their resources to support the God ordained events in which they all personally shared (Deuteronomy 12:10-11,17-18; 14:22-27). This was more of a religious tithe than a governmental tithe and it supported the feasts and sacrificial system.

The third tithe that the nation of Israel was required to give every third year was the “charity tithe” (Deuteronomy 14:28-29). This was a government welfare system for the poor. In addition to the charity tithe, Israel had other forms of welfare relief which involved required giving (Exodus 23:10-11; Leviticus 19:9-10; Deuteronomy 15:1-2).

This brings the “tithes” that the Jewish people were required to give to over 20% of their income. Those who consider that the Jews gave 10 percent have a partial picture, and if Christians today are required to keep the tithing laws of the Old Testament, then 10 percent is “robbing God,” from the overused phrase of Malachi 3:10

However, we are no longer under the Mosaic Law. The amount that we as Christians are to give to the Lord is not determined by the Law but rather by love. For a more detailed explanation of this truth, see our position paper on “The Christian’s Obligation to the Law of Moses.”

### **Tithing in the New Testament**

The most substantial New Testament reference to tithing is found in Hebrew 7:4-10 where Abraham is described as paying tithes to Melchizedek. This is sometimes looked to as evidence that tithing is required for people of all times since Abraham’s tithing pre-dated the giving of the

Mosaic Law. However, this passage only describes the practice of Abraham, it does not indicate that he was required to give a tenth to Melchizedek. Indeed, the passage shows the requirement existing in the Law (Hebrews 7:5), not for Abraham. These tithes of Abraham were an event in history, not a directive from God.

This is similar to other Old Testament requirements that predated the Mosaic Law, such as keeping the Sabbath or circumcision. These too are not required of Christians today even though they were practiced before the Law of Moses. Simply because a practice or a command existed before Moses does not mean it is required in the church age.

The passages that reference tithing in the Gospel accounts are all specific to what was required of Israel under the Law, and do not reference the church age. In Matthew 23:23 and Luke 11:42, Christ addressed Jews who were at that time under the Law, offering sacrifices in the temple. At that time they continued to be under the Law of Moses and obligated to tithe.

Luke 18:12 is not even a positive example. It is a reference to the prayer of a self-righteous Pharisee and even he was still under the Law before the coming of the church age. It is impossible to view this text as any support for tithing in the New Testament.

The New Testament does not instruct Christians to tithe but rather to give (Luke 6:38). The tithe was required only under the Law of Moses, our responsibility in the church age is provided for us in the New Testament teaching about giving.

### **Flawed teachings on tithing**

Beyond the error of teaching that tithing is a moral obligation for Christians, there are other ways that tithing is taught in less overt ways. Many will teach tithing in ways that appear less dogmatic but guide people away from truth.

#### 1. Tithing as a minimum amount

Not all who believe in tithing focus their teaching on a 10% tithe. There are those who focus on sacrificial freewill giving, but consider the baseline starting point to be a minimum of 10%. So even though freewill giving may be highlighted rather than tithing in their teaching, the result is the same as other tithing teachers. There remains in this teaching an obligation to give 10%.

#### 2. Tithing as a comparison

Another approach is to recognize that tithing is not taught in the New Testament, but to reason that since God's grace toward us is greater now than in the Old Testament, our responsibility does not decrease. Therefore, in respect to Old Testament believers, we certainly ought to give more than they, or more than a tithe.

It is true that those who have been entrusted with much, much shall be required (Luke 12:48). However, between the Old and New Testaments, there is not only a difference in degree but a difference in kind. We have more responsibility but we also have different requirements upon us. The New Testament teaching on giving is indeed beyond the Old Testament teaching on tithing, but it does not build upon tithing, it is in place of tithing.

### 3. Tithing as an example

Another approach is to view Old Testament tithing as nothing more than an example. It serves as an application, not a demand. While this is an improvement over those who demand tithing, it nevertheless leads a person to view tithing as a goal to achieve. This is particularly true given the sheer volume of Christian teachers who so often teach tithing. Unless we communicate clearly about what God mandates for believers, other voices will drown out the message of grace.

### 4. Tithing as a synonym for giving

Finally, some will use tithing as only another word to mean New Testament giving. Assuming the accuracy of the teaching, there remains a significant problem in misunderstanding tithing in this way. It communicates to some a figure of 10%, since that is its meaning. If we are going to be clear in our teaching, we ought to use words that clearly communicate.

## **Giving in the New Testament**

Believers in Christ are commanded to give (Luke 6:38). However, the exact amount or percentage is left undefined. Yet there are many New Testament passages that instruct us in giving.

In a real sense, all we possess belongs to God (1 Corinthians 4:7-8; Psalm 24:1). So then we are stewards of what God has entrusted to us. As we share the resources that God has blessed us with, we demonstrate our obedience to the Lord's will that we give. If we do not share our resources we show that we consider ourselves to be the owner of our possession, rather than the steward.

As we consider how to give, the New Testament provides several principles for us to follow:

#### 1. Giving should be voluntary

*"Let each one do just as he has purposed in his heart; not grudgingly or under compulsion" (2 Corinthians 9:7)*

*"They gave of their own accord" (2 Corinthians 8:3)*

We are taught directly in 2 Corinthians 9:7 to give from a decision of our will, not under the compulsion of others. The churches of Macedonia exemplified that attitude by giving of their own accord, without any pleading.

When Christians discuss giving, we must be careful not to manipulate people into giving under some expectation to please man. People must not be led into the temptation of giving under compulsion.

## 2. Giving should be cheerful

*“...for God loves a cheerful giver” (2 Corinthians 9:7)*

While we derive our English word “hilarious” from this Greek word for “cheerful,” there is more sense of pleasure in this type of giving, rather than merriment. We can be cheerful, or well-pleased, in giving if our priorities in life are focused on the kingdom of God instead of our kingdom on earth. It is when our desire for our life on earth is paramount that we can begin to give grudgingly.

## 3. Giving should be generous

*“Now this I say, he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully.” (2 Corinthians 9:7)*

Clearly from the context of giving in 2 Corinthians 9:7, generosity is much preferred over meager giving. Furthermore, God’s example to us in generosity is seen in Christ’s willingness to become poor for our benefit.

*“For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, that you through His poverty might become rich.” (2 Corinthians 8:9).*

Our Lord’s generosity shows the path of godliness is not in gaining this world’s goods but in giving. While this example of Christ is not specific to finances, it certainly includes finances. Christ laid aside all His riches, the least of which was monetary for those in poverty, most importantly in spiritual poverty. His example covers everything, including money.

## 4. Giving should be proportional

*“On the first day of every week let each one of you put aside and save, as he may prosper, that no collections be made when I come.” (1 Corinthians 16:1-2)*

Paul instructs the Corinthians on giving according to their prosperity. The more prosperous a person is the more that person can give. Even the world can appreciate this truth as we can

observe that many countries have instituted as graduated tax system. Those who have more can give more of a percentage of their supply.

#### 5. Giving should be sacrificial

*“Truly I say to you, this poor widow put in more than all the contributors to the treasury; for they all put in out of their surplus, but she, out of her poverty, put in all she owned, all she had to live on.”* (Mark 12:43-44)

Jesus’ words exalting the widow shows the value of sacrificial giving. Those who give out of their excess are giving less than those who give at their own expense.

#### 6. Giving should be regular

*“On the first day of every week let each one of you put aside and save, as he may prosper, that no collections be made when I come.”* (1 Corinthians 16:1-2)

Paul instructs the Corinthians as a church to save up money when they gathered on the first day of each week, Sunday (cf. Acts 20:7). Thus it is not the individuals who set aside money, it is the church that does so and members were to contribute weekly to this fund. While this approach was exhorted for the particular gift to Jerusalem, church needs are continual and saving to meet these needs is important.

From 1 Corinthians 16:1-2 we can see in principle the need for regular giving to meet regular needs. This regularity is in relation to prosperity. Those who prosper frequently, such as receiving a regular paycheck, should give according to that prosperity. Those who prosper infrequently, such as a farmer perhaps, cannot be expected to achieve the same degree of regularity as weekly wage earner. But the premeditated and deliberate practice of giving is the overriding principle supporting this passage.

#### 7. Giving should be anonymous

*“When therefore you give alms, do not sound a trumpet before you, as the hypocrites do in the synagogues and in the streets, that they may be honored by men. Truly I say to you, they have their reward in full. But when you give alms, do not let your left hand know what your right hand is doing that your alms may be in secret; and your Father who sees in secret will repay you.”* (Matthew 6:2-4)

Sometimes overlooked in our giving are these words of Jesus to give in secret. Our giving should not be public, but private. This is why churches use offering envelopes and have taken to putting receptacles to discreetly place gifts. Those who seek to be noticed in giving have their reward in full.

## 8. Giving should be for pressing needs

*“And let our people also learn to engage in good deeds to meet pressing needs.”* (Titus 3:14)

Our giving should be of a useful purpose. Not all places to give are of equal importance. There are two broad categories of giving in the New Testament, the needs of the church and the needs of the poor.

Regarding the needs of the church, the leaders of the church are to be supported (1 Timothy 5:17; Galatians 6:6). Also, church leaders are able to view the missionary priorities of a fellowship and see that finances are used to support those endeavors.

Regarding the needs of the poor, we find an emphasis on these pressing needs in the New Testament. Galatians 6:10 teaches that the needs of those in the church are of a higher priority than the needs of unbelievers (cf. 1 John 3:17). Special attention to how those in need in the church are served is given in 1 Timothy 5. We can also see New Testament examples of church leaders collecting money for the needs of others in the church (1 Corinthians 16:1-3; Acts 4:32-35). Church leaders are often in a better position to evaluate the needs of the body of Christ.

These gifts to those believers in need show that rather than each person giving a set percentage, some are on the receiving end instead of the giving end for a time.

In addition to the needs of professing believers, all people in need are of concern (James 1:27; Galatians 6:10). Yet the needs are called “pressing” in Titus 3:14, alluding to the contentment with a supply of food and covering (1 Timothy 6:8; Matthew 6:25-34).

## 9. Giving should be spiritual

*“For I testify that according to their ability, and beyond their ability they gave of their own accord, begging us with much entreaty for the favor of participation in the support of the saints, and this, not as we had expected, but they first gave themselves to the Lord and to us by the will of God.”* (2 Corinthians 8:3-5)

The Macedonians gave willingly, “of their own accord,” and generously, “beyond their ability,” because “they first gave themselves to the Lord.” When people are spiritually minded they are able to respond in application with their finances. Giving for the sake of giving is no substitute for giving in response to our commitment to the Lord and to His kingdom.

## 10. Giving should be expectantly

*“that your alms may be in secret; and your Father who sees in secret will repay you.”* (Matthew 6:4)

The Scripture is open about the reward that we receive when we give. Some mistake this for earthly reward, but the context of Matthew 6 indicates that our giving on earth stores up our treasure in heaven (Matthew 6:19-21). When we give with proper motives, we can trust that our real treasures are in heaven.

### **Conclusion**

It is important for us to understand what the New Testament teaches about giving in order to follow the will of God. We must appreciate the need to do what we have purposed in our heart given our understanding of God and His priorities. We must also avoid believing that giving a certain amount or percentage accomplishes righteousness or frees us from our stewardship over our remaining possessions. All of our resources have been entrusted to us by God and are to be used humbly and wisely for His glory.

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