

Chapter 20

Tithing

Many Christian churches are quite willing to do away with Sabbaths and dietary laws, but some are not willing to do away with tithing. They preach that church members should give 10 percent of their income to the church. Why is this old covenant law different — or is it? If we examine this law in the same way that we have examined others, what can we conclude? Let's look at the evidence, starting in the Old Testament.

Evidence in Genesis

The first biblical mention of tithing is in Genesis 14. After four foreign kings had taken Lot captive, Abraham attacked them and recovered all the booty. After his victory, the king of Sodom came out to meet him, and so did Melchizedek, a priest of God. Melchizedek blessed Abraham, and then Abraham “gave him a tenth of everything” (Genesis 14:20).

The text does not tell us whether Abraham had ever tithed before, or ever tithed afterwards. But it does show that Abraham was generous. He gave the rest of his booty to the king of Sodom (verses 23-24). Abraham kept all of God's laws that were relevant in his day (Genesis 26:5), but Genesis does not tell us whether tithing was a law in Abraham's day. Many of God's decrees and requirements were built around the nation of Israel and the Levitical priesthood and tabernacle. Abraham could not have kept such decrees and laws. He may have tithed regularly, but we cannot prove it.

The next mention of tithing is in Genesis 28:20-22. Jacob had a miraculous dream. In the morning, he vowed to tithe if God helped him during his journey. He was trying to make a bargain with God. He wanted special help, and in return for that help, he was willing to worship God, and to tithe as a part of that worship. Tithing may have been part of the common worship practices of that time and culture — or it may have expressed an extra level of devotion.

Tithing in ancient Israel

In the Law of Moses, biblical commands about tithing generally concern grain, wine and oil. A different

system of giving was required for some animals. In the last plague on Egypt, God killed the firstborn male of every animal and human, but he spared the Israelites and their animals. Therefore, God claimed ownership of every Israelite firstborn and firstling male animal (Exodus 13:2; Numbers 3:13).

This applied not only to the generation that left Egypt, but every future generation as well. “Clean” firstlings were to be given to the priests and sacrificed (Numbers 18:15-17); priests and people ate them during the festivals (Deuteronomy 15:19-20; 12:6, 17; 14:23). Firstlings of unclean animals and humans were to be redeemed (Exodus 13:12-15; 34:19-20). This continued to be the law in Nehemiah's day (Nehemiah 10:36) and in Jesus' day (Luke 2:23). The people also gave firstfruits of their harvest (Exodus 23:19; 34:26; Leviticus 2:14), but these firstfruits do not seem to be a fixed percentage.

Tithing was required on flocks: “every tenth animal that passes under the shepherd's rod” (Leviticus 27:32). Was this in addition to the firstlings, or was it instead of firstlings? We do not know exactly how these laws would be administered.

“A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord” (Leviticus 27:30). The tithes and firstfruits belonged to God, and he gave them to the Levites (Numbers 18:12-13, 21, 24). They could keep 90 percent of what they were given, but had to give 10 percent as an offering (verses 26-32).

Tithing was done in the days of Hezekiah (2 Chronicles 31:5-6), Nehemiah (Nehemiah 10:35-39; 12:44) and Jesus (Matthew 23:23; Luke 11:42). In Malachi's day, tithing was required (Malachi 3:8-10), and physical blessings were promised for obedience, just as physical blessings were promised for obedience to the old covenant.

Two or three tithes?

In ancient Israel, a tithe of all agricultural produce belonged to the Lord; ten percent of the crop was “holy to

the Lord” (Leviticus 27:30). Ten percent of the herds were also holy (verse 32). God then gave these tithes to the Levites: “I give to the Levites *all* the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting” (Numbers 18:21).

However, Deuteronomy 12:5-7 says that the people were supposed to take their tithes to the festival site, and eat them! “You must not eat in your own towns the tithe of your grain and new wine and oil, or the firstborn of your herds and flocks, or whatever you have vowed to give, or your freewill offerings or special gifts. Instead, you are to eat them in the presence of the LORD your God at the place the LORD your God will choose” (verses 17-18). Deuteronomy 14:23 is similar.

Some people conclude that Deuteronomy is talking about a different tithe than Leviticus and Numbers are. They believe that Deuteronomy is talking about a *second* tithe, which was to be used only for festival expenses. This conclusion is based in large part on the logic that the same tithe could not be given to the Levites *and* eaten by the people at the festivals. However, this assumption may be wrong. For one thing, it would mean that Deuteronomy says *nothing* about first tithe, nothing about the financial support of the Levites, even though Deuteronomy was the “second law,” the re-stating of the basic laws of Israel.

Dual use of holy property

A study of “firstlings” shows that the same animals can be given to the Levites *and* eaten by the people. It is possible to have two tithes, but it is not possible to have two sets of *firstborn* animals. Yet we find that firstlings were holy, given to the Levites, *and* they were eaten by the people. These were *compatible* uses, which suggests that a single tithe could also have the same compatible purposes. The firstling verses are in the *same* chapters as the tithing verses cited above. The *same financial system* is being discussed.

The firstborn animals belong to the Lord (Leviticus 27:26). God then gave all firstborn animals to the Levites (Numbers 18:15). The firstborn of all clean animals had to be sacrificed and the meat given to the Levites (verses 16-18). However, the people were also told to take the firstborn animals with them to the festivals and eat “in the presence of the Lord” (Deuteronomy 12:6-7). “You must not eat in your own towns...the firstborn of your herds and flocks.... Instead, you are to eat them in the presence of the LORD your God at the place the LORD your God will choose” (verses 17-18). Deuteronomy 14:23 is similar. The people were *sharing* the firstborn animals with the Levites.

Deuteronomy 15:19-20 describes the dual uses of the firstborn animals: “Set apart for the LORD your God every firstborn male of your herds and flocks.... Each year you and your family are to eat them in the presence of the LORD your God at the place he will choose.” The firstborn animals were taken to the festivals, sacrificed, and shared with the Levites.

Holy things could be given to the Levites *and* eaten at the festivals. Just as firstlings had dual use, the tithe could, too. The tithe for Levites and the tithe for festivals may have been the *same* tithe. Ten percent was enough to cover all worship expenses, including festival meals and the support of the Levitical system. God simply designated more than one use for his ten percent.

It is true that first-century Jews had a two or three-tithe system. The apocryphal book of Tobit mentions it; so does Josephus. The translators of the Septuagint seem to have understood it this way, too. However, we cannot accept them as authoritative. First-century Jews sometimes commanded more than was really required.

At the end of every three years of farming, the Israelites were to set aside a tithe for the Levites, resident aliens, orphans and widows (Deuteronomy 14:28-29; 26:12-15). It is not clear whether this was an additional use of a previous tithe, or an additional tithe.

Tithing in the New Testament

Is tithing required in the new covenant? Tithing is mentioned only three or four times in the New Testament. Jesus acknowledged that the Pharisees were very careful about tithing (Luke 18:12), and he said that they should not leave it undone (Matthew 23:23; Luke 11:42). Tithing was a law at the time Jesus spoke. Jesus did not criticize the Pharisees for tithing, but for treating tithing as more important than mercy, love, justice and faithfulness.

The only other New Testament mention of tithing is in Hebrews. The fact that Abraham was blessed by and paid tithes to Melchizedek illustrates the superiority of Melchizedek and Jesus Christ over the Levitical priesthood (Hebrews 7:1-10). The passage then goes on to note that “when there is a change of the priesthood, there must also be a change of the law” (verse 12).

There was a change of the priesthood from the Levites to Jesus Christ, and this implies a change in the law that assigned the Levites to be priests. How much has been changed? Hebrews says that the old covenant is obsolete. The package of laws that commanded tithes to be given to the Levites is obsolete.

Honor God with our blessings

But it is still a valid principle that humans should honor God by voluntarily returning some of the blessings he gives them. However, the only place that a percentage is specified is within the old covenant.

Under the old covenant, tithing was required for the support of the old covenant ministers. The Israelites were required to give 10 percent — and their blessing was only a physical one! Christians in the new covenant have much better blessings — spiritual ones. How much more willingly ought we to give in thankfulness for the eternal blessings we have in Christ Jesus?

The Israelites were commanded to give 10 percent under a covenant that could not make them perfect (Hebrews 7:19; 9:9). How much more joyfully should we give to God under the new covenant? We have the sacrifice of Jesus Christ, which does cleanse our conscience (Hebrews 9:14). Should we give less than a tithe, when the blessings we have are so much more glorious than those of the Israelites? Should we respond to God's grace by giving less than before?

The old covenant gave us condemnation; the new covenant gives us justification and peace with God. How much more should we be willing to give freely and generously so God's work can be done in the world — to proclaim the gospel, to declare the new covenant ministry that gives us true life, and gives that message of life to others?

Christians are generous

A person who loves Jesus Christ does not worry about whether tithing is commanded in the New Testament. A person who is transformed by Christ to be more like Christ is generous. Such a person wants to give as much as possible to support the gospel and to support needy members. Christians should give generously — but giving is a result of their relationship with God, not a way to earn it. We are given grace through faith, not through tithing. But shouldn't we be willing to give more than the minimum?

Some people act as if Christ liberates us from the law so that we can keep more for ourselves. That is false — he liberates us from the penalty of the law so that we can be free to serve him more, as loving children and not merely as slaves. He frees us so we can have faith instead of selfishness.

When it comes to money, the real question is, Is your heart in the gospel of Jesus Christ? Are you putting your money where your heart is? You can tell where

your heart is by seeing where you are putting your money. "Where you treasure is, there will your heart be also," Jesus said (Matthew 6:21).

In the new covenant church, there are financial needs — to support the poor, and to support the gospel by supporting those who preach it. Christians are obligated to give financial support for these needs. Let's see how Paul explained this obligation in his second letter to the Corinthians.

Giving in the new covenant

Paul describes himself as a minister of the new covenant (2 Corinthians 3:6), which has much greater glory than the old (verse 8). Because of what Christ did for him in the new covenant, Christ's love compelled Paul to preach the gospel, the message of reconciliation (2 Corinthians 5:11-21).

Paul exhorted the Corinthians "not to receive God's grace in vain" (6:1). How were they in danger of doing this? Paul had gone out of his way to serve them, but they were withholding their affections from him (6:3-12). He asked them for a fair exchange, for them to open their hearts to him (6:13).

Paul told the Corinthians that they had a duty to give something in response to what they had been given. This response comes in terms of morality (6:14-7:1), which the Corinthians had done (7:8-13), and in terms of affection, which the Corinthians had also done (7:2-7), and in financial generosity, which Paul addresses in chapter 8. This is the way that the Corinthians had closed their hearts to Paul and withheld their affections.

Sacrificial generosity

Paul cited the example of the Macedonian churches, who had given generously, even to the point of self-sacrifice, for the benefit of others (8:1-5). The example is powerful; the implications are strong that the Corinthians needed to respond to Paul's sacrifices by making sacrifices themselves. But Paul did not make a command (verse 8). Instead, he asked first for a turning of the heart. He wanted the Corinthians to give themselves to the Lord first, and then to support Paul. He wanted their gift to be done in sincere love, not from compulsion (verses 5, 8). Paul reminded them that Christ had become poor for their sakes; the implication is that the Corinthians should make financial sacrifices in return.

But then Paul reduced the pressure, reminding the Corinthians that they could not give more than they had (verse 12). Nor did they have to impoverish themselves to enrich others; Paul was only aiming for equity (verses

13-14). Paul again expressed confidence in their willingness to give, and added the peer pressure of the Macedonian example and the boasting he had done in Macedonia about the generosity of the Corinthians (8:24-9:5).

Paul again noted that the offering must be done willingly, not from compulsion or given grudgingly (verses 5, 7). He reminded them that God rewards generosity (verses 6-11) and that a good example causes people to praise God and puts the gospel in a favorable setting (verses 12-14). This was a collection for the poor in Judea. But Paul said nothing about tithing. Rather, he appealed to the new covenant environment: Christ had made many sacrifices for them, so they ought to be willing to make a few sacrifices to help one another.

In asking for this offering, Paul was making a financial sacrifice himself. He had a right to receive financial support, but instead of that, he was asking that the offering be given to others. Paul had not asked for any financial support from Corinth (11:7-11; 12:13-16). Instead, he had been supported by Macedonians (11:9).

Paul had a right to be supported by the Corinthians, but he did not use it (1 Corinthians 9:3-15). This passage in Paul's *first* letter to Corinth tells us more about our Christian duty to give financial support to the gospel. Let's look at it in more detail. Paul explains to the Corinthians that love requires self-sacrifice, and he gives an example from his own ministry. In this example, Paul is giving up his rights to avoid offending the Corinthians. Though he is free, he chooses to be a servant for the sake of the gospel.

The rights of an apostle

"Am I not free? Am I not an apostle? Have I not seen Jesus our Lord? Are you not the result of my work in the Lord? Even though I may not be an apostle to others, surely I am to you! For you are the seal of my apostleship in the Lord" (verses 1-2).

Apparently some people in the Corinthian church did not respect Paul, did not accept him as a genuine apostle and were refusing to give him any support. Paul replies that he has full apostolic credentials, but even by a lesser definition, they should accept him as an apostle because he is the one who brought the gospel to them. And because of that, he has certain rights.

"This is my defense to those who sit in judgment on me. Don't we have the right to food and drink? Don't we have the right to take a believing wife along with us, as do the other apostles and the Lord's brothers and Cephas? Or is it only I and Barnabas who must work for a living?" (verses 3-6).

Other apostles are being given support — enough to support their wives, too. The Corinthians apparently agree that those apostles have a right to financial support, but they deny it for Paul. (The other apostles were conveniently far away, barely aware of the Corinthians and unlikely to ask them for support.)

This is not fair, says Paul. Barnabas and I are doing the same kind of work, and we should be able to have the same kind of support. Paul gives some examples from secular society: "Who serves as a soldier at his own expense? Who plants a vineyard and does not eat of its grapes? Who tends a flock and does not drink of the milk? Do I say this merely from a human point of view? Doesn't the Law say the same thing? For it is written in the Law of Moses: 'Do not muzzle an ox while it is treading out the grain'" (verses 7-8, quoting from Deuteronomy 25:4).

This law is not simply about animals, Paul says. It is a principle that applies to people, too. "Is it about oxen that God is concerned? Surely he says this for us, doesn't he? Yes, this was written for us, because when the plowman plows and the thresher threshes, they ought to do so in the hope of sharing in the harvest" (1 Corinthians 9:9-10). Yes, people should be paid for the work they do.

The Lord's command

Paul then applies the principle to his own situation: "If we have sown spiritual seed among you, is it too much if we reap a material harvest from you? If others have this right of support from you, shouldn't we have it all the more?" (verses 11-12). In other words: If I have given you the gospel, you should be willing to support me as I preach the gospel. If I have given you something of eternal value, surely you should be willing to give me things of temporary value.

We have this right, Paul says, "but we did not use this right. On the contrary, we put up with anything rather than hinder the gospel of Christ" (verse 12). Paul is willing to set aside his rights — the gospel is more important to him than his own privileges. Paul's example is relevant for many modern situations, and his comments challenge those who receive money as well as those who should give. All sides are called to self-sacrifice for the sake of the gospel.

This is common sense, Paul seems to say. The principle is true for oxen, soldiers, farmers and shepherds. If the work is worth doing, it is worth supporting, and this is true in religion, too: "Don't you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar?" (verse 13).

To clinch the argument, Paul quotes Jesus: “In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel” (verse 14, perhaps alluding to Luke 10:7). But then Paul again notes, “I have not used any of these rights” (1 Corinthians 9:15).

A command Paul did not obey

Paul clearly calls this a command of the Lord, and just as clearly says he does not obey the command. He makes his living by making tents — he understands the Lord’s command more as a command for *giving* than for receiving. The focus is on the responsibility of believers to support the work of the gospel.

The priority for Paul is not money, but the gospel. He willingly sets aside his right to financial support so that people will not think his message is just a speech designed to get money. Some Greek orators made their living by traveling and entertaining audiences with speeches. Others formed schools and charged students for lectures. Paul does not want anyone to think his message is motivated by selfish concerns.

But Paul’s willingness to support himself does not change the Lord’s command. Ministers of the gospel have a right to financial support, and believers have an obligation to provide support. But Paul is not asking for his own support. “I am not writing this in the hope that you will do such things for me. I would rather die than have anyone deprive me of this boast” (verse 15).

Even in this letter, Paul is not asking the Corinthians to support him. His request may have been for the collection he was coordinating for the believers in Jerusalem (1 Corinthians 16:1-4). He wants to make it clear that he does not preach for his own benefit. Rather, he preaches because the Lord commanded him to preach. The gospel is his priority: “When I preach the gospel, I cannot boast, for I am compelled to preach. Woe to me if I do not preach the gospel! If I preach voluntarily, I have a reward; if not voluntarily, I am simply discharging the trust committed to me” (1 Corinthians 9:16-17). Paul feels compelled, not quite sure whether he is a volunteer or a slave. As he does his duty, he also feels rewarded.

“What then is my reward? Just this: that in preaching the gospel I may offer it free of charge, and so not make use of my rights in preaching it” (verse 18). Paul felt good in being able to preach without asking for money. That approach may be good when preaching to unbelievers, but eventually the time comes, as it has here for Paul, when believers must be taught about the Lord’s command. Those who accept the gospel of grace must become gracious, must become generous.

A slave of everyone

Paul again uses himself as an illustration of how believers should respond to the gospel with self-sacrifice: “Though I am free and belong to no man, I make myself a slave to everyone, to win as many as possible” (verse 19). His goal is the gospel, not himself. He sets aside his rights, gives up his freedom, to do the work Jesus has given him.

“To the Jews I became like a Jew, to win the Jews. To those under the law I became like one under the law (though I myself am not under the law), so as to win those under the law” (verse 20).

What does it mean to be “under the law”? Jesus was born “under the law” (Galatians 4:4), under the old covenant. Jews were under the law, and Paul obeyed the law when he was with Jews. Why? To win the Jews, to help them accept the gospel.

But Paul also says he is not under the law. Rather, he is free to live like a Gentile (Galatians 2:14), to live as though he does not have the law, as we see in 1 Corinthians 9:21: “To those not having the law I became like one not having the law (though I am not free from God’s law but am under Christ’s law), so as to win those not having the law.” Paul continued to obey Christ even when he was not living under the Law of Moses. He was breaking the Law of Moses but not disobeying Christ.

Paul’s priority is to win people, to make the gospel attractive. He is obligated by the law of Christ to set aside his personal preferences so that he can serve others. He uses his freedom in Christ to be a slave, to adapt his behavior to the situation. His main goal is not to uphold tradition or to fight tradition, nor to side with one ethnic group or another, but to preach Christ.

“To the weak I became weak, to win the weak. I have become all things to all men so that by all possible means I might save some. I do all this for the sake of the gospel, that I may share in its blessings” (verses 22-23). Paul does not want to disqualify himself (verse 27) by living a self-centered life. He goes out of his way to serve others, to serve the gospel. His example is consistent with his message: the message that God loved the world so much that he sent Jesus to die for us. Although we were enemies, Jesus gave up his rights and gave up his life as a ransom for us.

The example Jesus set includes a command for all of us: Those who receive spiritual blessings must be willing to share material things. Gospel workers should be able to receive financial benefits from their spiritual work.

But notice that throughout his appeal, Paul does

not cite any laws of tithing. He says that priests received benefits from their work, but he does not cite any percentage. Their example is cited in the same way as the example of soldiers, vineyard workers, herdsmen, oxen, plowers and threshers. It is simply a general principle. As Jesus said, “The worker deserves his wages” (Luke 10:7).

Paul cited the oxen and wages scriptures again in 1 Timothy 5:17-18. Elders, especially those who preach and teach, should be honored financially as well as with respect.

Jesus and money

Jesus commanded, “Those who preach the gospel should receive their living from the gospel” (1 Corinthians 9:14). This implies that people who *believe* the gospel should provide a living for some who preach. There is a financial duty, and there is a promised reward for generosity (though that reward may not be physical or financial).

Christians have received riches of God’s grace, and are to respond with generosity and giving. Christians are called to a life of service, sharing and stewardship. We have an obligation to do good. When we give ourselves to the Lord, we will give generously. Jesus often taught about money.

“Sell everything you have and give to the poor, and you will have treasure in heaven. Then come, follow me,” said Jesus to a rich man (Luke 18:22). He said the same thing to his disciples (Luke 12:33). The new covenant demands all that we have, and that is fair, since Jesus gave all he had for us. He praised a widow who put two coins into the temple treasury, because she gave “all she had” (Luke 21:2).

Wealth is often an enemy of faith. It can “choke” people and cause them to be spiritually unfruitful (Luke 8:14). “Woe to you who are rich,” Jesus warned (Luke 6:24). He warned us about the dangers of greed (Luke 12:15) and warned about the danger of storing up wealth for self without being “rich toward God” (Luke 12:16-21). When we use wealth to help others, we gain “treasure in heaven” (verse 33). This helps us have our heart in heavenly things instead of earthly, temporary things (verse 34).

“No servant can serve two masters... You cannot serve both God and money” (Luke 16:13). But money competes for our allegiance; it tempts us to seek our own desires rather than the needs of the kingdom. After the rich man went away sad, Jesus exclaimed: “How hard it is for the rich to enter the kingdom of God! Indeed, it is easier for a camel to go through the eye of a

needle than for a rich man to enter the kingdom” (Luke 18:24-25).

A need to give

Christians have a need to give, to share their resources and blessings with others. They have a duty to support the preaching of the gospel, to give financial support to their spiritual leaders, and the church needs this support.

The old covenant required 10 percent. The new covenant does not specify a percentage, and since we do not have a clear command from Scripture, we cannot command a precise percentage for Christians today. However, the new covenant admonishes people to give what they can, and tithing still provides an instructive point of comparison.

For some people, 10 percent may be too much. But some will be able to give more, and some are doing so. Christians should examine their own circumstances and the better blessings they have been given in the new covenant through the atoning sacrifice of Jesus Christ for us and the gift of the Holy Spirit to us. Money should be given to the church for its collective work of preaching the gospel and the expenses involved in the local ministry and congregational needs.

The old covenant required simple percentages. Everyone knew how much was required. The new covenant has no set percentages. Instead, it requires more soul-searching, more training for the conscience, more selfless love for others, more faith, more voluntary sacrifice and less compulsion. It tests our values, what we treasure most, and where our hearts are. Are we generous, or not?

Review

- Israelites were commanded to tithe on crops and give the firstborn of animals.
- The only commands for tithing are in the old covenant.
- In the new covenant, we have better blessings and promises. Shouldn’t we respond with more generosity?
- What did Jesus command about supporting gospel workers?
- Does the Holy Spirit make us more generous, or less?
- Is money an enemy of faith? Which do we want more?
- Paul, despite extensive instruction about giving, never recommends tithing — he always bases his appeal on generosity of the heart.

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