

To Tithe or Not to Tithe, That is the Question

Jonathan Dale and Tony Dale

TITHING IS A BASIC CONCEPT OF New Testament Christianity, isn't it? Most Western Christians accept the concept of tithing to their local church as God's chosen method of ministry and mission's support. But what does the Bible have to say

The first reference to tithing in the Bible occurs when Abraham gave a tithe of the spoils of war to Melchizedek, the king of Salem (Gen 14:18-20). In Hebrews, Paul mentions this and infers that the tithe was being given to a higher authority through the priesthood of Melchizedek. Tithing as homage occurs again in Genesis 28:22 where Jacob promises to give a tenth to God when he returns home safely. Both of these tithes appear to have been given spontaneously to honor God, not as the result of a command or request from God. ¹

The Book of Exodus required giving firstfruits (Exodus 23:16, 19). Sometimes, firstfruits and tithing appear to be identical (Deut. 26:1-14). ² However, in Nehemiah they are separated: "And at that time were some appointed over the chambers for the treasures, for the offerings, for the first fruits, and for the tithes" (Neh. 12:44). In Numbers 18:19-21, the priests were awarded the tithe, as they would not be receiving any land from which to live. They then, in turn, gave a tenth of the tithe that they had received.

So, what was the purpose for the tithe? In Deuteronomy 14:22-26, the Jews are instructed to bring their tithes together for a huge feast. If it was too far to bring the tithe (the food), then they could sell it, and bring the money with them and buy "whatever their soul lusteth after[!]"--including sheep, oxen, wine or strong drink. Every third year, tithes remained in the hometown and were given to the Levite, alien, orphan, and widow (vv. 28-29). Deuteronomy says that the reason for the feast was to "learn to fear the Lord thy God always" (14:23). Baker's Theological Dictionary notes that "Tithing indicated Israel's devotion to God, but the people did not always give as they should. Withholding tithes and offerings was regarded as robbing God, but great prosperity was promised if they would obey (Mal. 3:8-12)."³

Baker's goes on to say that, "When Jesus came, He focused man on the attitudes of the heart. He criticized some who went so far as to tithe tiny grains of spice-- not because they tithed, but because they neglected the weightier matters of the law (Matt. 23:23)."⁴ In the parable of the Pharisee and the tax collector, the Pharisee was not justified by his religious following of the law (the tithe is specifically mentioned). In stark contrast, the tax collector was justified by the confession of his sin and the sacrifice of Christ, even though he did not follow the letter of the law (Luke 18:9-14). In another passage, Jesus was not impressed by the large donations of the Pharisees, but rather by the sacrificial giving of a poor widow (Mark 12:41-44).

"Nowhere does the New Testament require Christians to tithe in the sense of giving ten percent, but it does teach many principles associated with Old Testament tithing. Those who minister are entitled to receive support ⁵ (1 Cor. 9:14). The poor and needy should be cared for (1 Cor. 16:1; Gal. 2:10). Those who give can trust God, the source of all that is given (2 Cor. 9:10), to supply their needs (2 Cor. 9:8; Phil. 4:19). Giving should be done joyously (2 Cor. 9:7)."⁶ Jesus regarded stewardship of finances as an indication of trustworthiness with spiritual things (Luke 16:11).

So, did the New Testament church give an exact tithe? Paul's language and instructions suggest that giving should be voluntary, and that there is no set percentage. "Every man according as he purposeth in his heart, so let him give . . ." (2 Cor. 9:7). Early Christians gave directly to the need. "Then the disciples, every man according to his ability, determined to send relief unto the brethren which dwelt in Judæa . . . and sent it to the elders by the hands of Barnabas and Saul" (Acts 11:29). The believers set aside money each week as God prospered them in order to send it to the believers at Jerusalem, so they would not have to take up an offering when Paul was with them (1 Cor. 16:2). Paul emphasized the attitude of the heart, "For God loves a cheerful giver" (2 Cor. 9:7). They also understood that they would reap in accordance with what they sowed (2 Cor. 9:6).

We can choose not to give and, in effect, be robbing God. But, do we really want to risk missing out on what God wants to do through us? Giving a tenth of our increase may be a great place to start, but it is more important that we learn to respond to the direction of the Holy Spirit concerning our giving, and recognize that we are only stewards of everything we have, including our very lives (Romans 12:1-2). 7

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Footnotes:

1-4,6. Baker's Theological Dictionary 5. A support that Paul turned down. 7. It is interesting to note that, when Samuel warned Israel against taking a king, his main argument was that the king would require a "tithe" of everything they had in order to support and sustain his kingdom (1 Samuel 8:15-17).

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Which ever side of the debate you find yourself supporting in the question of tithing, there is unanimous agreement that the New Testament teaches that all giving should first come out of a complete giving of ourselves. This is so beautifully expressed in 2 Cor. 8:5, "Best of all, they went beyond our highest hopes, for their first action was to dedicate themselves to the Lord and to us for whatever directions God might give them." The questions on tithing arise out of the practicality of how we demonstrate our obedience to and love of the Lord in the matter of our finances.

When I was young, my missionary parents taught me to always put one tenth of what the Lord gave me, however that money came, back into the hands of God. This would be an example of Gal 3:24 in action, "Let me put it another way. The law was our guardian and teacher to lead us until Christ came. So now, through faith in Christ, we are made right with God."

But note how it goes on in verse 25, "But now that faith in Christ has come, we no longer need the law as our guardian." Wouldn't this make it very clear that once we come into a position of faith, we no longer need the "schoolmaster," but rather, we now have the principles internalized in such a way that we can live out the practicality.

So, let's look for a moment at the question of whether or not tithing is "law."

--Tithing preceded the law by hundreds of years. Abraham tithed of what God had given him by giving one tenth of all that he had to Melchizedek. Melchizedek is a shadowy priest, mentioned in the New Testament only in the book of Hebrews, and may represent a pre-incarnate expression of Christ. Even before the law had been given, Abraham knew that he was to give a tenth of all he had to the Lord.

--Tithing represents our understanding that everything is the Lord's, and we are just giving back to Him what He requires. It is a way God uses to keep us mindful of the fact that all we have comes from Him. Psalm 24:1 states, "The earth is the Lord's and the fullness thereof, the world and they who dwell therein." We demonstrate our adherence to that principle when we obey Leviticus 27:30, "And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's: it is holy unto the Lord."

--Jesus not only appeared to adhere to the tithe, but He specifically alluded to it in a context where He made it plain to us that He expects us to maintain it also. "Woe unto you, scribes and Pharisees, hypocrites! For ye pay tithe of mint and anise and cumin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, **and not to leave the other undone**" (emphasis mine). It is hard to ignore His plain command that we are "not to leave the other undone." It is not clear if His comments only applied to the Pharisees as "under the law" or should be seen as a specific endorsement of the tithe.

--We know Paul encouraged giving, and his instructions to the early Christians to collect money in advance of his coming and on a consistent, weekly, basis shows that Paul was not averse to using a structured approach to giving.

--Even if one accepts that tithing is more clearly an O.T. principle, does it not stand as a good starting place for the N.T. believer? It is just a tool to bring us to the place where we genuinely live, knowing that all we have is the Lord's. It is unlikely to me that, living under the "better covenant" as described in Hebrews, we are going to give less to God.

--Many have taught, based on the passage in Malachi 3, that the tithe should be brought in to the storehouse. It is clear that the O.T. believer would bring his tithe to the temple in many cases. It is not clear that this was N.T. practice. It appears more likely that the tithes and offerings were used to support the needy and widows, to support those in traveling ministry, etc. Probably decisions on the use of the money collected were made either locally, by each home church, or by traveling ministries, such as Paul's, who let them know of major needs elsewhere.

Tithing is a practical starting place for the N.T. believer. Believers through the ages have found it liberating to begin giving with a tithe in recognition that all that we have is from the Lord. It is a simple, yet profound, place of obedience and faith.

For those on a very low, fixed income, tithing says, in effect, "Lord, I can't survive on 100% of what I get, let alone 90%. By giving you this 10% I am saying, 'I trust You, Lord, to provide for me.'" For those who have large incomes, tithing becomes a way to check if we are holding on to "our" money, or if we really recognize that everything we have belongs to Him.

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