

Tithing and Christian giving

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These days Churches can be big organisations with lots of programmes, paid staff, expensive buildings etc. so a great deal of money is required to ensure they run effectively. Malachi 3:10,11 is often used (out of context) to encourage Christians to tithe 10% of their income to their local Church.

Often this is couched in a way that:

- equates giving to God with giving to the local Church
- fosters guilt or condemnation. *If you don't give 10% of your income (before tax) to us you are robbing God!*
- promises blessings from God. *If you give 10% of your income to us God will bless you wonderfully.*
- requires both a tithe and an offering. *The tithe is what you owe God; the offering is on top of that.*

But is this a valid interpretation of the verses in Malachi and does the New Testament teach the style of giving that is common in many of today's Churches? We shall explore tithing in the Old Testament, and the principles for giving in the New Testament to find a scriptural answer to these questions. A key to finding a valid answer is to read the relevant Bible verses *in context*.

Tithing before the Law

See Genesis 14:18-24. Abram (later Abraham) went to war and gave a tithe (Hebrew *ma'aser* - a tenth part) of the plunder to Melchizedek, King of Salem, a priest in the temple at what was later called Jerusalem. Abram gave away the rest of the plunder, except what his men had eaten. This one-off event is the first mention of tithing in the Bible. The incident is interpreted in Hebrews Chapters 7 and 8 in a way that focuses on Jesus as a High Priest after the order of Melchizedek, not on tithing. The writer shows that Jesus' priesthood in the New Covenant is "better" than that of the Levites under the Old Covenant. Abraham paid tithes (of the spoils of war) to Melchizedek; a priest "like the Son of God". Now the former regulations are "set aside" and Jesus introduces a "better hope" because He lives forever and has a permanent priesthood. There is no requirement on Christians to tithe anything.

See Genesis 28:20-22. Here Jacob promised to give back a tenth of all God had given him. How did he do this? There was no temple, priest, Church etc. Once the Children of Israel settled in the Promised Land tithing laws were developed and we see Jacob (Israel) and his descendants giving tithes to the Levites and priests, and to the poor, fatherless, and strangers. Deuteronomy 12:6,7; 14:9; Leviticus 27:30-33; Number 18:24-28. In all of these cases the tithe was of farm produce.

Tithing under the Law

In the Promised Land the tribes of Israel did not have a government as we do now. Rather they were a theocracy with most of society's functions being administered by the priests from the Temple. This included tithing laws which required gathering of produce of the land (fruit, crops, wine, animals etc.) so there could be a sharing of wealth and a pool of food and resources for the Temple and for the people. There was a requirement under the Law for everyone to tithe their produce (just as we are required to pay taxes today, except that the tithe was produce rather than money). The Old Testament tithes were gathered and administered by the Levites and the priests and were requirements under the Law, rather than gifts to God. Giving beyond the requirements of the Law was voluntary and was seen as being to the Lord. Exodus 25:2; 1 Chronicles 29:9. The total giving was probably over 20%. (Compare this to today when we have to pay direct and indirect taxes, local government rates etc. which for many are over 50% of their income, and our Christian giving is on top of this. It is much more costly to run the kind of society we live in today!).

Under the Law three tithes are mentioned:

1. The **first tithe** was to the Levites Numbers 18:21

Fruit, corn, wine, oil and flocks were tithed and taken (along with other offerings) to the sanctuaries in the Temple and priestly cities. There they were given to the Levites. Anything not eaten was kept in storehouses. If the distance to the sanctuary was too great to carry the produce it could be exchanged for silver, and the silver used to buy suitable produce to be eaten in the celebration. Deuteronomy 12:2-7; 17-19; 14:22-27. Leviticus 27:30-33. Nehemiah 10:37,38; 13:12. 2 Chronicles 31:5-12.

2. The **second tithe** was a tenth of the first tithe.

One tenth of the produce was collected by the Levites and brought to the Temple and given to the Priests. This tithe is called the 'sacred portion' and was the 'best part' of the first tithe. Numbers 18:21-32. Nehemiah 10:35-39, Malachi 3:7-12. The storehouse (Hebrew *owtsar* - store, treasure house) was a warehouse in which the second tithe was stored.

Malachi revealed that the priests were keeping some of the produce for themselves and not bringing the full tenth of the second tithe to the storehouse. As a result they were 'robbing God'. God promised full barns and vats, opened windows of heaven, outpoured blessing, and deliverance from locusts, if they would obey Him. Malachi 3:8-12

3. The **third tithe (or the Poor Tithe)**

Every third year the whole of the tithe was given away to the Levites, foreigners, orphans, and widows. Deuteronomy 14:28,29; 26:12-15.

The tithing system thus created a 'bank' of produce that supported the priests and Levites and enabled all of society to benefit. It was equivalent to our taxation and social welfare systems (and relevant for a society led by the priests, rather than by a government). These tithes have no relevance for Christians as we are not under the Old Testament Law.

By New Testament times the Pharisees had become legalistic about tithing (as they did about most other matters of Jewish law). Jesus was very critical of this. In Matthew 23:23 and Luke 11:42, Jesus criticised them for tithing three small garden herbs while neglecting three "weightier matters of the law," namely, justice, mercy, and faith. In Luke 18:12, He denounced a Pharisee who congratulated himself for his virtues, including tithing, but did not value humility and repentance.

With the introduction of taxes (under the Roman government) and the destruction of the Temple in AD70 there was no need for the tithing system and it died out.

Christian giving

Under the New Covenant Christian giving is not under law, rather it is a free and joyful response to God's grace! We are *no longer under law but under grace*. Romans 6:14

This is quite different from the common practice in many of today's churches in which Malachi 3:10,11 is used to create a new Christian 'law.' A tithe of one's income, plus extra offerings must be given to the local church, and it is then administered by leaders in the church. This is seen as 'giving to God', and not doing it is seen as 'robbing God'! This is unjustified, legalistic and often brings Christians into un-necessary bondage. (In Malachi 3:10,11 God was rebuking Israel's priests for not bringing the full tithe into the temple storehouse, as required by the Law. These verses are totally irrelevant for Christians).

The fact that God has poured His amazing grace upon us is our motive to give of ourselves and our possessions. Because He has done so much for us we will give cheerfully, freely and generously.

Thanks be to God for His indescribable gift. 2 Corinthians 9:15

Christians are not under the Jewish Law

The Law was a temporary system until the coming of Christ. Romans Chapters 6 - 8 shows Christians have died with Christ and so are dead to the Law, and thus free from all obligations to keep it. Rather than living under the Law we are to live in the Spirit and this will enable us to be really fruitful for God. Jesus has fulfilled the Law so it no longer has any relevance for Christians (including the 10 commandments and tithing laws). Jesus' 'new commandment' is to love the Lord, our neighbours and ourselves, and obey what God says for us to do. See also Romans 13: 8-10; Mark 12:29-31; John 13:34,35; John 14:15-27; Matthew 5:17-20, 22:37-39; Galatians Chapters 2:11- 5:26; Ephesians 2:14-18, Colossians 2:6-23; Hebrews 10:1-18; James 2:8-13; 1 John 3, 2 Corinthians 5:14-21; Colossians 1:15-23; Hebrews 1:10-18; 7:23-10:18; 1 Peter 1:13-25. etc. Also the Church Council in Acts 15 laid no burden on believers to follow the Law.

Here are some of the main New Testament principles about giving:

- Christians must pay all required taxes. Matthew 22:15-22, Romans 13:1-7
- There is no requirement anywhere in the New Testament to tithe anything. There is, however, a consistent focus on giving, as a response to God's grace. Any New Testament references to tithing are consistently related to a condemnation of those who were doing it legalistically. eg. Matthew 23:23, Luke 11:42, Luke 18:12
- Early Christian leaders (like Paul) financed themselves by working and were proud of the fact that they didn't make demands on their followers. Acts 18:3, 1 Thessalonians 2:1-12
- 2 Corinthians Chapters 8 and 9 are key chapters on giving.
 - Giving flows from God's grace towards us. 8:1
 - Giving is generous. 8:2,3, 20
 - Giving is a privilege. 8:4
 - Giving is more about giving of yourself, than of your money. 8:5
 - Giving is not a commandment; it is a free-will response. 8:8
 - Giving follows Jesus' example in which He poured out His life for others. 8:9
 - Giving is 'according to your means'. 8:11
 - Giving may be reciprocal. Give when you have plenty to meet others' needs; they will give when they have plenty to meet your needs. 8:13-15
 - Giving is a way of serving others. It is other-centred; not self-centred. 9:1,2
 - Giving is not done begrudgingly. 9:5
 - Giving is part of the 'sowing and reaping' principle. *Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously.* 9:6, Galatians 6:7-9, Luke 6:38
 - Giving is planned. Everyone should decide what to give, and then give freely and generously. 9:7
 - *God loves a cheerful giver.* This verse rules out any "compulsion", organizational pressure, guilt trips, emotional blackmail, manipulation etc. regarding giving. If churches try to enforce tithing using these practices they are stopping their people from growing spiritually and hindering a genuine partnership with Christ in giving by grace. Giving that is reluctant or coerced does not please God, for *God loves a cheerful giver.* 9:7
 - God's grace comes to those who give. 9:8-11. (But this does not mean that we give so that we will get. That would make the motive for giving a selfish one, rather than a response to God's grace).
 - Being rich gives more opportunity to be generous in giving. 9:11
 - Giving meets the needs of God's people 9:12, and results in much thanksgiving to God. 9:13-15
- Christians belong to God. Everything that we have and are is His. *You are not your own. You have been bought with a price.* 2 Corinthians 6:9 Our giving is a reflection of this.
- Christians are encouraged to set aside an amount of money on the first day of every week, in keeping with their income, so there is a fund which can be distributed to 'God's people'. No specific amount or proportion of income is required to be given. Rather we are to give in a way that recognises God's grace in blessing us. 1 Corinthians 16:1,2
- Our motive in giving is all important. We should give willingly 2 Corinthians 8:12, cheerfully 2 Corinthians 9:7, generously 2 Corinthians 9:6, and freely Matthew 10:8.
- We can give to needy Christians Romans 12:13, 2 Corinthians 9:12; the sick and aged Acts 20:35; church leaders 1 Timothy 5:17; those who teach God's Word Galatians 6:6-10; widows Acts 6:1, 1 Timothy 5:16; the poor 1 Timothy 5:8-16, and missionaries 3 John 5-7.

The practice of tithing (of money, rather than produce) entered the Church about 500 years after Christ, and was focused on financing the Church organisation: "As the Church expanded and various institutions arose, it became necessary to make laws which would insure the proper and permanent support of the clergy. The payment of tithes was adopted from the Old Law... The earliest positive legislation on the subject seems to be contained in the letter of the bishops assembled at Tours in 567 and the [canons] of the Council of Macon in 585." -The Catholic Encyclopedia. This enshrined the tithe into ecclesiastical Law, and in some countries into national Law. The practice still occurs in some places although, these days, it is often more focused on paying rentals for land.

So giving under the New Covenant is nothing like the Old Testament legal system. We now live not under Law, but under grace. To require Christians to give certain amounts or in certain ways is to revert to a

legalism, that we have been set free from, in Christ. 1 Peter 2:16, John 8:36. If you want to give 10% of your income to your local church you are free to do so, but there is no scriptural requirement for this.

Since New Testament times

- The early Christians followed the principles for giving as per 2 Corinthians, including special collections for specific needs.
- AD 313. The Church of Rome was formed under Constantine and became increasingly institutionalised and powerful.
- AD 567 and AD 585. Tithing to the Church was adopted based on the *old law* in the Councils of Tours and Macon.
- AD 765. Tithing to the Catholic Church became obligatory by law (a tax) and became the norm for most European countries, including England. The Church tax enabled the Church to gain enormous wealth and power. Abuses were common especially when the collection of Church taxes was delegated to other agencies.
- AD 1517. After the Reformation the Church taxes continued in Protestant countries.
- AD 1534. Church taxes were continued in England when the Church of England was established.
- AD 1789. Tithing was abolished in France during the French Revolution and with increasing separation of Church and state was gradually replaced by other forms of taxation in most European countries.
- Church taxes are still required by law in some Catholic and Protestant countries.
- AD 1791. The Bill of Rights forbade forced tithing in USA. From then on Churches used different methods to fund their activities: from freewill offerings through to taxes.
- AD 1873. Tithing to the local Church was first suggested in USA and became part of the culture in many Churches, especially Mormons, SDA, and Pentecostal Churches. Most denominational Churches have abandoned or rejected tithing.
- 1970s. Oral Roberts introduced “seed faith” giving. (Give to us and God will give more back to you). Many televangelist organisations use this approach and have become very wealthy.
- Tithing is often seen as a “Christian mandate” (law) in large Churches with big buildings and many staff. As well as a sermon there is a ‘tithing sermon’.
- www.tithingdebate.com is a forum to debate and expose misinterpretation of the Bible about tithing, and abuses that come from it.

So.....

- Understand what the Bible really says about tithing.
- Don't allow yourself to come under condemnation from those who misinterpret what the Bible says about tithing.
- Rejoice that Jesus has brought in a better “New Covenant” of grace. You are not under the Old Covenant and its law.
- Pay your taxes and rates. They achieve what the tithing system was designed to achieve in ancient Israel.
- Give generously with a grateful heart because God has blessed you so wonderfully. Ask the Holy Spirit to guide you as to where, how, what and how much you give.

For more information on tithing and Christian giving see:

- The International Standard Bible Encyclopedia
<http://www.searchgodsword.org/enc/isb/view.cgi?number=T8810>
- <http://www.tithingdebate.com/> is a forum for debate about tithing. It includes an authoritative and well researched study on tithing and Christian giving. <http://www.cultwatch.com/tithing.html>
- <http://bible-truths.com/tithing.html> Ray Smith looks at each verse in the Bible on tithing and giving. This is a rather emotive approach, but makes a compelling argument!
- <http://www.spiritualabuse.org/issues/tithing.html> gives a range of resources on tithing.

See also the Bible Study on the Book of Malachi at <http://rosscallaghan.yolasite.com/bible-studies.php>