

8 Tithing

The Law specified both a poll tax and income tax. The poll tax was the requirement for everyone to give neither more nor less than half a shekel. Chapter 6 showed how Christ gave indication that this was not to apply to God's children any more.

Income tax was at the rate of 10%. Tithing is giving one tenth (a tithe) of your income or property. It is especially used to describe giving a tenth to God. There are some churches, especially some of the new ones, which teach that it is required of all Christians, rich and poor, to give 10% of their income to the local church. Unless this is done, they say, you lack commitment to Christ and God will not bless you.

You can probably see some of the problem areas which need to be examined. Tithing is part of the law, and we saw in Chapter 6 that we are no longer under the law. Keeping part of the law carries with it the need to keep all the law, because the law is a unitary whole.

In this chapter we shall examine the extent to which tithing is a theme which goes through the whole Bible, and whether it is binding on believers in Christ. The case for tithing is made very clearly in the book *The Gift of Giving* (formerly called *Tithing*) by R. T. Kendall (Hodder & Stoughton 1998). I have used this book to sample the arguments advanced by those who pursue such teaching. The assertions regarding tithing which are listed below are drawn from this book.

Tithing in the Old Testament

There are in fact not many places where tithing appears in the Old Testament, so we may easily review them all. The first mention of the subject is when Abraham gave a tenth of everything to Melchizedek, priest of God Most High (Gen. 14:18–20). Then when Jacob had his dream at Bethel he vowed that of all God gave him he would give a tenth back (Genesis 28:20–2).

Within the Law, one tenth of all produce was to be given to the Lord (Leviticus 27:30–3). This tithe was to be given to the Levites in return for their service (Numbers 18:21, 24). From this Levites were to give a tenth, the 'tithe of the tithe', to the Lord, to be presented to Aaron the priest (Numbers 18:26–8).

In Deuteronomy 12:5–19 (and again in 14:22–7) the tithe is represented as a fund from which a meal was to be enjoyed before God. The Levite was to be invited to join the family of the one presenting the tithe. Deuteronomy 14:28 (and again in 26:12) describes a further practice to be followed every three years whereby the Levite, the sojourner, the fatherless and the widow may be provided for. It is not certain whether these passages in Deuteronomy detail extra tithes (so there would be one tithe for the Levites, a second tithe for a celebratory meal, and a third tithe every three years for the poor) or whether they are different aspects of the one tithe.

2 Chronicles 31:5–12 describes how the tithe was brought into Jerusalem in the time of Hezekiah. As part of the promise made in Nehemiah's time, the people bound themselves to bring for the Levites the tithe into the storehouse (Nehemiah 10:37–8). Storekeepers were appointed to receive these tithes (Nehemiah 12:44). One of the storehouses for the tithe was taken over by Tobiah (Nehemiah 13:5). When he was thrown out, the tithe could be brought into the storehouse once more (Nehemiah 13:12).

Samuel warns the people that a king is likely to demand a tithe from them (1 Samuel 8:15, 17). This would be in addition to any tithes which were required by the Law.

In Malachi there is an injunction which is much used by the proponents of New Testament tithing, so we should quote it in full here (Malachi 3:8–10):

' "Will a man rob God? Yet you rob me. But you ask, 'How do we rob you?' In tithes and offerings. You are under a curse—the whole nation of you—because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the Lord Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it." '

I believe this is the entire stock of Old Testament references to the tithe. As you can see, the subject was very infrequently mentioned even before Christ's coming. It was, however, an integral part of the support of the Levites and the temple worship.

Tithing in the New Testament

If there are few references to tithing in the Old Testament, there are even fewer in the New. We will now consider all of these in turn.

In Hebrews 7:1–10 the writer points out that Abraham gave a tenth of everything to Melchizedek priest of Salem. This passage shows that Christ, of whom Melchizedek is a picture, is greater than Abraham. The less important person pays tithes to the more important. In no way does the passage suggest that tithing is something we must do.

Luke 18:12 describes the self-righteous Pharisee praying in the temple: 'I fast twice a week and give a tenth of all I get.' In Christ's eyes this man is worse than the tax collector who cries to God as a sinner for mercy (v. 13), and who is more likely to go home 'justified before God' (v. 14). Once again, there is nothing here to commend tithing as a practice we must follow.

In Matthew 23:23 (almost identical to Luke 11:42) Jesus chides the scribes and Pharisees for concentrating on tiny literal details of the law and neglecting weightier matters (the Luke verse specifies 'justice and the love of God'): 'You give a tenth of your spices—mint, dill and cummin. But you have neglected the more important matters of the law—justice, mercy and faithfulness. You should have practised the latter, without neglecting the former.'

Of all these four passages, only Matthew 23:23 and Luke 11:42 may be considered as in any way encouraging tithing. Christ declares that these people should have followed the important principles of the Law, but at the same time not neglected tithing their garden herbs. Should not the same apply to us?

However, Christ is here speaking to those who keep the Law. He is pointing out that such people cannot pick and choose, but must keep it all. They certainly must not tithe herbs whilst neglecting the weightier issues in the law, such as their attitude to God and their fellow man.

In these verses, does Christ make tithing obligatory for Christians? If so, then we have a problem. As we have seen, the Law is a unitary whole. Christ pronounced several parts of the Law as about to be repealed (the food laws and the half-shekel tax, for instance). Does it then seem reasonable that Christ should remove from us all the requirements of the Law except for that concerning the tithe?

If the whole of the New Testament teaching which encourages tithing lies in these two references, then we have to ask, 'Why is there so little evidence?' This would not be so bad if the evidence were clear-cut, but as we have seen it is not.

The assertions

Various assertions are made by those who support tithing for Christians. These will be examined here in turn.

(a) Christians must give 10% of their income

This is viewed as a necessity, stemming from the law of tithing in the Old Testament. Advocates of tithing appear to go to some lengths to avoid describing this as a legal requirement. They do, however, indicate that it is mandatory for Christians to tithe. As the issue is one which is laid down in the Law, it is hard to escape the conclusion that they are saying this is a part of the Law which we must keep. They also use Malachi 3:8-10 (quoted above) in support of this claim. These verses cover tithing in the context of keeping the Law. However, as we saw in the previous chapter, Christians are not under the Law. Nor are they under any part of the Law. To make them subject to part of the Law is to put them under the whole Law, which, as we have seen, is contrary to New Testament teaching. From this, does it seem likely that tithing should be an obligatory requirement for Christians?

Some have pointed out that if those under the Law had to give 10%, should we who are under grace not match this? There is much to be said for such an attitude. Christians should be generous. It is good to check just how much you are giving. An aim such as that of giving a tenth is something which can help you personally in self-discipline. But the whole point is this. It is perfectly fine to adopt such an aim voluntarily. It is another matter altogether to be under a need to keep part of the Law.

(b) Tithing precedes the Law and so is binding on us

Tithing is described in Genesis 14, long before the Law was given to Moses, and therefore, it is claimed, tithing has an origin and an importance which is not linked with the Law. However, circumcision was also introduced (in Genesis 17) well before it found a place in the Law, yet we have seen how circumcision for Christians is regarded in the New Testament. The believer who for religious reasons receives circumcision is 'alienated from Christ' (Galatians 5:4). Is there not similarly a spiritual danger for those who consider that one must keep the rules about tithing? It is true that tithing precedes the Law, but that does not mean it is binding on us, any more than circumcision.

(c) The tithe must be given to the local church

It is asserted that 'storehouse' in Malachi 3:10 is to be interpreted for us as 'one's local church' and nothing else. This is certainly an audacious claim. Originally, Malachi was obviously referring to the place within the temple where the tithe was stored. It was a tithe in kind (the produce of the land), and so a place was needed to store it until it could be used. It may have a figurative interpretation also, but if it does, we would need to know why it should be interpreted in any particular way. The New Testament gives us no hint that the local church is a 'storehouse'. In fact, the New Testament says little or nothing about giving anything for the local church, as we will see later in this chapter. The very absence of evidence in the New Testament linking the 'storehouse' to the local church may in itself be taken as evidence against such a link.

(d) The blessing of Malachi 3:10 is available to those who tithe

As we saw in the previous chapter, the Law is associated with blessings and curses. The whole Law included the blessings and curses of Deuteronomy chapters 27 and 28. It is true that Malachi 3:10 includes the promise that God will 'throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it'. However, verse 9 shows the corresponding curse: 'You are under a curse . . . because you are robbing me.'

Beware of the blessings of the Law; a curse is not far away. 'Christ redeemed us from the curse of the law by becoming a curse for us' (Galatians 3:13). We have died to the Law, to both its curses and its blessings. God now blesses us in Christ with every spiritual blessing (Ephesians 1:3), and we do not need to put ourselves under the Law to gain any other blessing.

The missing evidence

If it is true that believers have an obligation to tithe their income and give it to the local church, we would expect to find mention of this requirement somewhere in the New Testament. Why is this evidence missing? Would tithing pass the desert island test mentioned in Chapter 2?

It has been suggested that any mention of tithing was not necessary because it was ‘so deeply imbedded in the Jewish conscience’ (Kendall’s words). Converted Jews, it is supposed, would naturally tithe. However, this does not explain why no teaching on this subject is given to Gentile converts for whom it was not customary. Even for Jews there would need to be teaching to explain why the tithe no longer should be given to the Levites but rather to the local church. As described above, there were three different applications of the tithe (or else three different tithes), which are now apparently to be replaced by one tithe. How would they understand these things without clear instructions? Why would tithing still be necessary if the half-shekel tax, so vital a part of Jewish life, is now defunct?

One thing was indeed ‘deeply imbedded in the Jewish conscience’: the need to keep the Law. It is because of this that the New Testament gives much teaching to explain how this has been superseded. If we are now to consider ourselves dead to the Law as a whole, and yet the law on tithing still applied to us, this would surely need to be mentioned.

In Acts 15 the apostles met together to discuss whether converted Gentiles should be taught to keep the Law of Moses. The matters enjoined on such believers (v. 20) (which seem to be those needed to avoid offending Jews) do not include tithing. Would this not have been the ideal place to include such a regulation? If they needed to be taught of the need to avoid eating blood, certainly a matter ‘deeply embedded in the Jewish conscience’, they would obviously need to be taught about tithing also.

Galatians 2:1–10 records how Paul agreed with Peter, James and John as to the gospel, and how Paul was to present it to the Gentiles. The one point which the apostles to the circumcised insisted on was not that the Gentiles should be taught to tithe, but that they should be taught to remember the poor (v.10).

Paul in 1 Corinthians 16:2 recommends every reader to give ‘in keeping with his income’. If Paul wanted to emphasise the need to give one tenth of one’s income, this would surely have been the ideal place to state it. However, Paul does not specify the rate of giving, but merely makes it relative to one’s prosperity in general.

Christian giving

The New Testament is one with the Old in stressing the need for generosity in giving. This is especially so in 2 Corinthians chapters 8 and 9. The reason why we need to be generous is because this is exactly what God is like, and we are to be imitators of God. Our Lord Jesus Christ was rich, but for our sakes became poor, that we through his poverty might become rich (8:9). God gave us an indescribable gift when he gave us his Son (9:15). Our giving should primarily be of ourselves to the Lord (8:5).

In the New Testament giving is not spoken of as being for the local church, but rather for individuals in need. Sometimes this money is brought to the church for later distribution. In Acts there was sacrificial giving, people selling fields and

property (Acts 4:34–7). The money was given to the apostles for distribution to needy believers (Acts 5:35; 6:1), a task which the apostles soon delegated to the seven (Acts 6:1–6). Apparently the churches later enrolled destitute widows as those to be supported financially (1 Timothy 5:3–16, especially v. 16). Elders who preached and taught well were to be given a ‘double honour’, i.e. a full remuneration (1 Timothy 5:17). Paul on his missionary journeys was sent financial help by the Philippians (Philippians 4:14–19).

Most stress is laid on the need for giving to the poor of the Jerusalem church. This is in fact the subject of 2 Corinthians chapters 8 and 9. The principle laid down there is that among believers we should aim for financial levelling-up (8:14). Paul’s comments in 1 Corinthians 16:1–4, about laying something aside on the first day of every week, are not directed to giving for the local church but rather giving for poor believers at Jerusalem.

In all of this, there is no mention about the needs of the local church as such. Nor is any mention made of giving a tithe. This is not to say that in our modern world a Christian has no responsibility for the expenses incurred by his own church. It is a disgrace and shame for us not to provide adequately for our own spiritual home and those who serve in it. However, those who affirm that 10% of income must be given to the local church can find little backing for this view from the New Testament

All our money belongs to the Lord. 2 Corinthians 9:7 provides a clear commentary on Christian giving: ‘Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.’

Each one is to make up his or her mind what to give, and should not be compelled to give a certain amount. We are not to be under compulsion from other Christians or from the Law. If a Christian is to decide to give a tenth because he or she wants to do at least as much as people did in the Old Testament, then that is their personal choice. Our giving should be characterised by willingness, generosity and joy.

Above all, our giving should be a thank-offering to God who has freed us from the condemnation of sin and the Law and has put his Spirit in our hearts. Giving should not be subject to the petty-mindedness of legal regulations (gross or net, weekly or monthly?) but from hearts that have been won by love, fulfilling the Law in the only way in which it can be truly fulfilled, by love in return.

In conclusion

This is indeed a strange situation. Some evangelical leaders, thoroughly convinced that the Bible is the inspired word of God, are strong in their support for a matter for which the scriptures provide little or no evidence. Loving, caring pastors bring their flock into condemnation if they do not follow legalistic precepts. What can be the explanation?

Perhaps behind this insistence on the need for tithing to the local church is the structure of the church. The local church has such need for funds because of the way it operates. Often the kinds of churches which have been set up need a great deal of

money for their upkeep and maintenance. We will return to this matter in a later chapter.

From what has been covered in previous chapters, it seems quite unacceptable to declare that any Christian *must* fulfil a requirement of the Law. We are not accepted by God on the basis of our fulfilment of the Law, nor do blessings from God come by our observance of the Law. We have died to the Law.

On the other hand, Christians should generously support those in need. Our own churches should not be deprived of our financial assistance. If someone decides that giving 10% of their income to their local church is a useful guide, then that is what they should give, not because they are compelled to do this, but because they choose to do so.

And finally . . .

Some believe that in Matthew 23:23 (and Luke 11:42) Jesus is instructing us to continue tithing. Such people do not seem really to apply these words as they are written. Christ is not just encouraging you to give a tenth of your income: apparently he is specifying the need to tithe every shoot of mint which grows up in your garden. Have you thought of that?