

## **GBCU 603 Tithing, Before, During and After the Law**

Are we trying to earn God's love through tithing?

Churches have passed the collection basket for generations. Today, church websites with online congregational acceptance of recurring tithes makes the process even easier, generating end of year receipts showing the amount of charitable donations for tax accounting purposes. If in church, one can defer the basket and let others think the tithe was already made online. Does putting a large denominational bill up on top of the envelopes convey that this parishioner has a better relationship with God implying that somehow money can buy spiritual happiness? Are we ashamed when we don't give 'a lot' or feel better when we 'give more?' What does tithing have to do with our salvation?

There is a lot of controversy over tithing. Christians often just don't like to talk about it. Pastors often shy away from even mentioning the topic. They don't want to make the congregants uncomfortable by talking about money. Some have purposefully stopped passing the collection basket and have a box on the wall in the back of the church. It is of interest as to why. From a purist perspective, one would hope that the reduction of visibility of the 'offering' would eliminate man's need to make something of it that it is not intended to be. We are not to be showy like the Pharisees. If we put a large sum of money in the basket, how will it make others feel, and worse how is it making the giver feel? If it is hidden away, those with less abundance can freely give however much they can without being seen (judged?) by others. It does the same for those who choose to give comparatively more than others. I am concerned that some sort of taboo has been set on the topic of tithing. I purposefully selected outside reading material from authors who by their book titles, seemed to feel that Christians should not tithe. I could not find

any Biblical proof that one should not give and wanted to explore why some felt convicted enough to write books against tithing. This exploration led to the conclusion I will draw at the close of this paper.

Rituals were needed in the time before Jesus. Before He came and offered His blood for our sins, the fallen people of this earth learned about sin and forgiveness through the Law. In those early times, day to day survival required people to make decisions about how to live. A parallel will later be discussed with relevance to living in New Testamentary times. In the past, without the absolute understanding of right and wrong, culture played an important role in one's understanding of these issues. If their society rewarded warriors for killing as many of the enemy as possible, murder would not be perceived as 'wrong.' If having many wives and producing many offspring to work in one's fields would produce a larger crop and therefore improve the ability to provide for the family and community, then polygamy would not be perceived as 'wrong.' Living in Old Testament times must have been incredibly difficult without the moral compass that Jesus was to later provide. Knowing the difference between right and wrong became known predominantly through rules imposed by others.

The Bible has nothing to say about the tithe during the thousands of years between Adam and Abraham. The documented secular history of giving money and property to support a religious purpose began sometime after the Noahic Flood. <sup>1</sup> The first religious offering in the Bible was between Abram and Melchizedek, where Abram gave to Melchizedek a 'ma'aser' (Hebrew noun for a tithe or tenth part.) <sup>2</sup> This religious gift was

---

<sup>1</sup> Quiggle, James D *Why Christians Should Not Tithe* {Wipf and Stock Publishers; 2009; Eugene, Oregon} Chapter 2 "The Tithe in Pre-Mosaic Times"

<sup>2</sup> Genesis 14:20

to the 'God Most High' thereby acknowledging Him as his God, his victory as coming from God, and Melchizedek as a representative of his God. It is of interest to this writer that the tithe was not meant to support someone, a priesthood, a religious building or a religious ministry, but rather, his gift was to make a statement that he owed allegiance to no other god or person. He was truly honoring God who had given him victory over his enemies.

Money was not the tithe used in the early days. The tithes were from produce and livestock, that of an agricultural economy. Therefore, certain tithes were seasonal.

Priests were not expected to tithe, instead they received the tithe in place of God. Israel tithed to the Levites, the Levites tithed to the priests, and the priests had no one to whom they might tithe. They were the recipients. The Levites did not tithe from the land they possessed. The tribe of Levi had not been assigned a portion of the land given to their tribe. The Levites instead lived in cities within the territories of the other tribes so although they grew crops and may have had livestock, this was not truly 'their land.'

They took a tithe as wages for their service to attend to the needs of the priests and the Tabernacle.<sup>3</sup> These religious tithes differed from civil tithes. Aside from the support of the tribes, in the centuries before kings, the priests were the arbiters of civil law.

Between the giving of the Law and the time of the kings, tithes supported the civil government as well as the religious establishment.

Rulers of small communities and ultimately kings and emperors decided the laws. Until the first recorded prophets became influencers, these times were lived through by

---

<sup>33</sup> Numbers 18:21-24

obedience alone. If the rulers were driven by power and wealth, those outside the ruler's immediate family all lived to serve the ruler. We cannot fathom living only to be manipulated by a solitary corrupt ruler. People did not have time to think about anything but accomplishing the task at hand. Many must have felt helpless and desperate, causing them to sin or go against the rules of the dictator. One could not dissent, even if it was only by verbalizing disagreement. Those unimaginable times must have made people cry out for someone to be merciful. The guilt of sin must have been pervasive.

Pagan cultures, however, had laws. Being directly influenced by weather and its results on the land, some cultures thought that seasonal and other meteorological changes were the expressions of multiple gods, thus prompting prayers to gods of harvests, of rainfall and of fire. They would interpret the results of climatologic change to be in response to their prayers, and the lack thereof to mean their faith was not strong enough, or that the gods were angry with them. These outward signs drove many to participate in rituals, especially if a positive result was achieved after its performance. Blood sacrifices, tithings, and other rituals were the ways that people learned that perhaps there were ways to atone for wrongdoing. In some cases, it was not to atone, but to find a way to win God's favor. Some attempted to get back into His good graces by performing acts of kindness, by prayer, and by offerings. During those times, as is true in some places today, people chose to pray to more than the one true God. If rainfall was needed, they imagined gods of the rain and of seasons, praying desperately for the gods to have mercy on them and bring them what they needed. If rainfall occurred, it was 'proof' of the existence of the rainfall god, and if rain did not come, then they had somehow not appeased the god adequately. Their rituals were elaborate,

ranging from community prayer to human sacrifice. Humans were attempting to appeal to a higher power when they felt defenseless and wanted or needed something.

Moses taught about performing rituals to help the chosen to lead better lives and to appease God. Unrighteousness had to be eradicated, and the truth needed to be outlined very specifically so that past ways could be recreated into a new world order. The nature of the one true God needed to be revealed, and to be contrasted against the false gods to whom so many had turned for answers and direction. A chaotic, unruly planet needed to be prepared for its Savior.

As long ago as Exodus, it was learned that God needed to be appeased, and once set forth, following the Law was an absolute. The Law was not only to teach what was righteous but also about what to expect if the Law was not followed.

One such ritual was tithing. The performance of this ritual was purposed like many others; to prove worthiness through the performance of some task. The Law not only showed the way, but provided punishment, even curses, if ordinances were not followed. It was for the training of mankind to have trust in the Word that protection was provided if the Commandments were embraced and adhered to.

It is necessary to make an examination of the tithe in the Old Testament. There were actually many tithes, but for the sake of this paper, three will be referenced:

1. The Levitical, or sacred tithe <sup>4</sup>

---

<sup>4</sup> Numerology 18:21,24

## 2. The tithe of the feasts <sup>5</sup>

## 3. The tithe for the poor <sup>6</sup>

The first tithe, that which can be traced back to Abraham <sup>7</sup>, is the sacred tithe, given to the Levites and priests for their service to the temple and the congregation in the Old Testament. This is the tithe continued to be given under the priesthood of Melchizedek in the New Testament. It is the tithe consecrated to God and the furtherance of the gospel and has, therefore, validity for all believers in Christ.

The second tithe was entirely different, and it is important to contemplate its meaning and purposes. The current generation prides itself on its social laws and provisions. The Levitical law required that a Jew had to go to Jerusalem on certain occasions. This religious ordinance included definite social provisions such as spending periods of time together for the family. The way the head of the household provided for this expense was by setting aside a second tithe, that described in **Deuteronomy** <sup>8</sup>, namely the tithe for the feasts. It was often a lengthy journey to Jerusalem, and traveling with the entire family must have been expensive in terms of the provisions to be brought to take care of everyone. The second tithe was dedicated, one could say, to the good of man himself, to pay for the trip with the family, such as one would a vacation, although specifically ascribed as such, a vacation with a religious purpose.

---

<sup>5</sup> Deuteronomy 14: 22-27

<sup>6</sup> Deuteronomy 14: 28,29

<sup>7</sup> Genesis 14: 18-20

<sup>8</sup> Deuteronomy 14: 22-27

The third tithe was the tithe for the poor. According to verses in Deuteronomy <sup>9</sup>, this tithe was given only every third year. Historically, produce had to be stored away in each person's town for the Levite, sojourner, fatherless, and the widow. It suggests that the distribution was not left to the individual but was a community project to which everyone had to contribute. This tithe, therefore, was for the neighbor. Summarizing these three types of tithe in the Old Testament period, there is a much broader concept of giving than generally assumed; giving that included first, God; second, man's own physical and spiritual welfare; and third, their neighbor's need.

Some say these rituals were only intended pre-resurrection in order to prepare the hearts and minds to accept the blood sacrifice that Jesus made for one's salvation. Looking at the New Testament, there are those who look for a continuation of the ways of the past.

In Old Testament times, these rituals were to be followed under the Law. There are a few mentions in the New Testament regarding tithes, but in a somewhat abstract manner. When Jesus spoke to the Pharisee about tithing behaviors He was admonishing for tithing while omitting other and more important components of the Law they were professing to follow, such as judgment, mercy and faith. This was more of a rebuke about hypocrisy.<sup>10</sup> New Testament Christians were not born under the Law and live in an economy of Grace.<sup>11</sup> Since the destruction of the Temple, one cannot tithe in accordance with the Torah. There are many references however about the support of

---

<sup>9</sup> Deuteronomy 14: 28, 29

<sup>10</sup> Matthew 23:23

<sup>11</sup> Ephesians 3:2

ministers and giving them the freedom to spread the Gospel uplifted by others in order to do so. Paul stated in 1 Corinthians that he had the authority to not work.<sup>12</sup> So it was not tithing that Jesus condemned but rather Pharisaical tithing. Giving, on the other hand, voluntarily and due to the inner desire to help others, is clearly a New Testament concept. 2 Corinthians 9:7 explains that “Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.” God doesn’t want what we are not willing to give. He is constantly in search of a “willing” heart and the Law (with its tithing demands) destroys this, according to some authors. They report that if you “set the people free with truth and power that money will come without even asking.” This philosophy is one that asks Pastors to not speak of money with their church, but rather for the Pastor to tell of the need to God, not the people, unless told specifically to do so by God.<sup>13</sup> I have not found any Biblical truths to support this idea, but it is espoused as one of the many reasons why one ought not to tithe.

If one gives ten percent of their income, or gives of time and talents for the betterment of others, including their church, are they following the Law? The question most certainly is answered by the intent of the giver. Giving is to be voluntarily, and not due to a feeling of guilt, or of compulsion, or to gain favor in the eyes of others, including that of their church.

It is important to look at one of the many gifts that Jesus has given to His people. Jesus gave the gift of free will.

---

<sup>12</sup> 1Corinthians 9:6

<sup>13</sup> Wells, A. Bruce *Tithing Nailed To The Cross* {Author House, 2011; Bloomington, Indiana} Chapter Six “What About the Church Finances”

As with other human emotions, one can try to make sense of all that He has given and feel, appropriately, that the gift given is one that cannot be repaid in ways mankind has come to know. Once saved, the depth of love for God infuses every cell of our bodies. Tithing is an example of how our humanness tries to 'give back' to God. As is often said, one cannot possibly return to God an equal portion to that which has been received. The tithe of Old, the Law, was a requirement based in tradition and had a different meaning than New Testament giving. Not bound by Law, Christians are to be 'cheerful givers' of oneself. The type of giving now enjoyed is from the heart, out of the joy of being His follower <sup>14</sup> and out of a compelling desire to take care of all those whom He loves. Christians are so filled with the wonder of the Spirit that we cannot help but to open ourselves, not just our wallets. We want to teach, to pray, to evangelize, to share the Gospel, and lead others to Christ. It is hard to imagine anything more commendable than giving everything to the poor. But if it is done with the wrong attitude, without love, it is of no benefit to the giver.

There are some who will insist that tithing is required and cite the history of the Tithe to prepare the foundation for this idea. There will be verses then quoted in the New Testament that seem to teach us that even after the greatest sacrifice ever known had been made that provided for our salvation and can never be repaid, that somehow, we must tithe ten percent of our income. Typically, we are asked to do so by the churches we attend. Prophecies are rendered about the blessings we will receive if we follow the 'Biblical concept of tithing.' The idea that if we desire something, be it material or

---

<sup>14</sup> Renninger, Dean H *Your Money Counts: The Biblical Guide to Earning, Spending, Saving, Investing, Giving and Getting out of Debt* {Tyndale House Publishers, 1996: Carol Stream, Illinois} Chapter Nine "Giving-What is Your Attitude?"

spiritual, that tithing will bring it into existence, as though a reward for our 'good works.' Did Jesus not teach that we are saved by faith and not by works? How then can this be a part of modern church culture? It is not theologically based but preached as though it were.

Unfortunately, the converse is also taught. Guilt is a powerful force and can be used by Satan to make us believe untruths about our God. We serve a powerful, mighty God who will absolutely punish those who sin against Him. He has not shown us that if we do not tithe that He will punish us. We continue to follow His Commandments, or humbly try to do our best to do so. We pray as His Son has taught us, or at least we pray as earnestly as we can. He has shown us through His Son's teachings, and by way of the Written Word how we are to conduct our lives. If we choose to tithe, we may do so, and for whatever amount we desire. If we choose not to tithe, it is not a sin.

One of the most disconcerting aspects of tithing pertains to that which will be done with the tithe by the church. We are taught that as was done in the past, ten percent of one's income is appropriate to give to the church. It is our 'first fruits' offering, giving to God first before we take of the income for our personal use. If choosing to give more, amounts exceeding ten percent are thought of as donations. Once again, the tithe needs to be carefully considered as not a requirement but due to our desire to offer thanksgiving to a merciful and loving God. The money then needs to be utilized by the church in a fiscally responsible manner, and to invest in accordance with fulfilling the Great Commission, and to participate with local and global ministries.

Money can be used for so many good purposes, such as supporting missionaries and building hospitals. The Bible does not condemn money itself, only the misuse of or a

wrong attitude toward it. Moreover, particularly in the Old Testament, many of the godliest people were among the wealthiest people of the day. Job, Abraham, Solomon, Boaz and David were all wealthy, and yet they did not allow wealth to interfere in their relationship with the Lord.<sup>15</sup>

On a personal note, I had undertaken this topic with concern. Many years ago, a church we no longer attend used to be the recipient of our giving, which was generous. We came to review the church budget and watched what the 'General Fund' was being used for. We looked at the scarcity of community program involvement, despite the needs which were well known. We learned we had a responsibility not just to be cheerful givers, but to be part of the oversight as to how the church made decisions about spending the tithes of its members.

A church we have been attending for several months is now under our consideration as to whether we will become members. Culturally it is very different than that to which we have been accustomed. A very small congregation, they are fiscally solvent. The Pastor mentioned that the church has \$100,000 in the bank. When asked what is planned for its use, he replied that it is just sitting there. This church, with its part time pastor and no debt, also has no discernable plan. The congregation may or may not tithe. The money he referenced may be due to collections or could have been the gift of a solitary benefactor. The next meeting with the Pastor will address the questions of tithing. We ascribe to the contribution of first fruits and want to make sure that its use will be

---

<sup>15</sup> Renninger, Dean H *Your Money Counts: The Biblical Guide to Earning, Spending, Saving, Investing, Giving and Getting out of Debt* {Tyndale House Publishers, 1996: Carol Stream, Illinois} Chapter Sixteen "Perspective – What's Really Important"

Kingdom Work. The building is paid for and the Pastor does not receive a salary. There must be a plan. There are no ministries, but many could be undertaken.

The question has been answered as to whether or not one should tithe to their church, however the secondary question must be to look at the manner in which tithes are used to spread the Gospel of Jesus. The church we had attended which spent money lavishly for sound systems for the congregants collected the tithes but did not use them to promote God's work. The new church may not actually be collecting tithes at all but has a sum of money being kept aside for unknown purposes. It is as wrong to spend unwisely as it is to not spend at all, when the spending is intended to be for the health of the church in its spiritual growth. Free will is referenced here not just in the question as to whether or not to tithe, but how the corporate body uses its free will to ensure the proper use of monetary gifts once received. How will the church use the funds? Will community outreach be maximized?

This is a very important aspect to the topic of tithing, since there have been congregants who move to a new town and continue to tithe, not to their new church, but to the church they feel is their 'home church.' There are some who will look a bit scornfully at how the new church spends (or doesn't spend) tithes. Some decide that the church is not performing the good works it should and, on that basis, choose not to tithe there. Perhaps it would be better for those to open a dialogue about tithing. This needs to be a topic brought back for scrutiny and discussion by the church members in concert with their church leaders.

My conclusion is a simple one: attend a church that follows Biblical principles. As tithes flow freely and lovingly from followers of Christ, they should do so only to churches that

demonstrate that same love as a corporate body. All churches are imperfect and filled with sinners. There are conflicting demands on one's income, the unexpected crises that make us reconsider tithings for this week, and that our tithing should not go to the church but to manage our own personal trials. Although crises are often emotional, scary, and painful, if we maintain God's perspective, we can survive and even grow through such dark days. <sup>16</sup> I have known families that are struggling financially and literally had to decide whether to tithe or pay their utility bill. It is at times like these when one might question tithing and reason that God would not want them to have their power turned off in their home, so truly it would be appropriate not to tithe.

The issue of how to spend and save money should be based on Biblical principles. The true question in the previous example is how this family reached such a destitute state that they had to weigh the importance of tithing against the day to day minimal requirements to provide for the family. The attitude of giving has a lot to do with the attitude of money in general.

Herein lies an important distinction between the Old Testament Law and New Testament giving. The tithe is not to be a model when determining our patterns of giving. <sup>17</sup> A model is a standard or example for imitation. The tithe as a model would be an example or pattern to guide one's behavior under similar circumstances. The circumstances, however, are not at all similar. The Law demanded and fixed one's religious, civil and moral duties. Upon completion, the person tithing had done all that

---

<sup>16</sup> Renninger, Dean H *Your Money Counts: The Biblical Guide to Earning, Spending, Saving, Investing, Giving and Getting out of Debt* {Tyndale House Publishers, 1996: Carol Stream, Illinois} Chapter Seventeen "Crisis- The Storms of Life"

<sup>17</sup> Quiggle, James D *Why Christians Should Not Tithe* {Wipf and Stock Publishers; 2009; Eugene, Oregon} Chapter 6 "A Biblical Paradigm for New Testament Giving"

was required. Our Lord and Savior has a new challenge for His followers. We are to dedicate one hundred percent of ourselves and our possessions to His service. The tithe weakens and limits that challenge by fixing an amount, implying nothing more than a tenth is required. There should never be a question as to why Jesus never spells out for us in the New Testament a rule for giving, nor an exact amount to give.

Christianity is principles based. We are no longer governed by the Law but by principles. Giving is therefore limitless, another brilliant way that Jesus has set us free. We are free to love and to give abundantly, as “giving is an offering to the Lord.”<sup>18</sup>

Congregants continue to meet for teaching, fellowship, thanksgiving and to offer praises to a merciful God. We as the body of Christ in us have had the proverbial bar set high. We must lovingly hold our churches to the same standards and to be a beacon of light to the world. Tithes can help to do this, as a part of the overall picture of obedience not to the Law, but to our Savior and Redeemer, through a grateful and penitent church body.

Opponents to tithing will cite the reasons first stated at the beginning of this paper as to why we are not obligated to tithe and therefore should not. My purpose in writing this paper is to offer an alternate way to view the intent of the tithe, and to propose that we follow the new world order exemplified by Christ’s sacrifice for us all. Ten percent of our income is just the start of something much more valuable: the relationship we have with Jesus.

---

<sup>18</sup> 2 Corinthians 8:5

## Bibliography and Additional Readings List

Croteau, David A et al *Perspectives on Tithing, 4 Views*

B&H Publishing Group: 2011; Nashville, TN

Dean, Terry *Financial Freedom, A Step By Step Practical Guide for Walking in God's Blessings*

My Marketing Coach, LLC:2006; Dunnellon, FL

Quiggle, James D *Why Christians Should Not Tithe*

Wipf and Stock Publishers; 2009; Eugene, Oregon

Renninger, Dean H *Your Money Counts: The Biblical Guide to Earning, Spending, Saving,*

*Investing, Giving and Getting out of Debt*

Tyndale House Publishers, 1996: Carol Stream, Illinois

Wells, A. Bruce *Tithing Nailed To The Cross*

Author House, 2011; Bloomington, Indiana

Scripture Quotations are from the *Holy Bible, New International Version (NIV),*

copyright 1973,1978, 1984 by International Bible Society

Zondervan Bible Publishers

Colorado Theological Seminary