

Tithing

By Dr. David A. DeWitt

- *Why do most clerics say we should give our first 10% to our local church?*
- *Is tithing a biblical form for giving?*
- *How should we view giving today?*

The Origin of Tithing

Tithing means tenth-ing. “Tithe” is another word for “tenth.” The first example of it in the Bible is with Abraham. With no law or command from God to do so, Abraham gave 10% of the goods he obtained (from the battle where he rescued Lot) to Melchizedek, *a priest of God Most High* (Genesis 14:18-20). This may have been a Semitic custom which preceded Abraham or it may have been invented by Abraham, either way, this is the first biblical example of it.

Tithing and the Mosaic Law

The Old Testament Law, which God established through Moses for the nation Israel, commanded three separate tithes:

Tithe #1—10% was to be given annually to the Levites (Leviticus 27:30-33). This is apparently the tithe which was later to be kept in the Temple storehouse (Malachi 3:10), to be distributed by the priests. Today we are the temple (1 Corinthians 3:19 -20), and we are the priests (1 Peter 2:5, 9; Revelation 1:6).

Tithe #2—Of the remaining 90%, 10% was to be consumed in an annual feast *in the presence of the Lord your God at the place where He chooses to establish His name* (Deuteronomy 14:22-27). This was in the place where the ark of the covenant was located (basically in Shiloh about 400 years and in Jerusalem thereafter).

Tithe #3—Every third year, 10% was to be deposited in their towns for the poor, Levites, aliens, widows, and orphans (Deuteronomy 14:28 -29).

The total amount tithed was about 22 1/3%.

$$\begin{aligned} & 10\% \text{ (for the Levites and the poor)} \\ & + 9\% \text{ (10% of the remaining 90\%)} \\ & \underline{+ 3 \frac{1}{3}\% \text{ (annual average tithe for the poor)}} \\ & = 22 \frac{1}{3}\% \text{ annually} \end{aligned}$$

Tithing in the New Testament

“Tithe” occurs 10 times in three New Testament passages. None of them command us to tithe.

Matthew 23:23 says, *Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others.* Here (and in Luke 11:42), it's the bad guys who tithe. Of course, they were supposed to tithe because they were still under the Mosaic Law. *These are the things you should have done without neglecting the others.* But their tithing was hypocrisy because they used it to neglect justice, mercy, and faithfulness. The problem with tithing is, it tempts us to think the other 90% is ours. But God said everything belongs to Him, and we are just stewards of what He has placed in our care (Haggai 2:8, 1 Corinthians 4:7; Matthew 25:14-28).

'I fast twice a week; I pay tithes of all that I get' (Luke 18:12). In Christ's parable, the bad guy used tithing as a form of giving. The problem here was pride vs. humility. The religious man became proud of his tithing. If I give 10%, I can measure what I give. Measuring my accomplishments generally leads to pride.

Now observe how great this man was to whom Abraham, the patriarch, gave a tenth of the choicest spoils (Hebrews 7:4; see also v. 1-10). This passage recounts and interprets the first tithe. The point being made is, the Levitical priesthood is inferior to the Melchizedek priesthood because Levi, via Abraham, tithed to Melchizedek. It was an allotment, like a tax, not a contribution to a cause being carried out by Melchizedek.

So the bottom line is,

In the New Testament, there is no command for us to tithe.

That's because we all live under governments to whom we already pay taxes. We might apply it today by saying a government should charge a flat 10% tax rate, plus another one for welfare purposes every third year. But it has nothing to do with giving.

Tithing was part of the Mosaic Law. If you tithe because the Israelites were commanded to, then I wonder if you believe we should also consume 10% of our annual income in one feast every year (Deuteronomy 14:22-29). Do you release all debts every seventh year (Deuteronomy 15:1-2)? Do you return all purchased property every 70th year (Leviticus 25:8-35)? Do you refuse to wear clothes made of part wool and part cotton or polyester (Leviticus 19:19)? Do you condemn breeding holstein or Hereford cattle (Leviticus 19:19)? Do you refuse to shave (Leviticus 19:27)? All these are commands of the Law. But the problem with tithing is even greater than that.

Tithing was not even a form of giving under the Mosaic Law.

It was a form of taxing. So this is not just a matter of applying the Law in this age of grace. Tithing was not giving under the Law either. When it came to giving, *Then the LORD spoke to Moses, saying, "Tell the sons of Israel to raise a contribution for Me; from every man whose heart moves him you shall raise My contribution"* (Exodus 25:2; see also Deuteronomy 12:5-6; 16:17). Notice that giving was described as a "contribution" and "freewill offerings," whereas tithing was taxing.

Tithing vs. Giving in the New Testament

Is it okay to tithe as a form of giving today? Sure, it is. But tithing as a contribution is a categorical mistake. You might as well ask, Can I give, as a contribution, the same percent I give the government in taxes? That may be around 25%. And remember: (1) The New Testament is full of teaching about giving today (2 Corinthians 8 and 9, for example), and it never teaches tithing. (2) If you tithe for giving, that does not mean the other 90% is yours, as it did under the Mosaic Law when tithing was taxing. (3) Tithing assumes no separation between religion and state. It's just not appropriate for the Christian church which exists in many nations all over the world, where those Christians already pay taxes to those nations.

How Much to Give in the New Testament

Paul gives this very concise formula for giving. *Now this I say, he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully. Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver* (2 Corinthians 9:6-7). The basic biblical concept is that everything you have belongs to God. You are simply a steward of it who will be judged for what you do with it.

How to Give in the New Testament

On the first day of every week let each one of you put aside and save, as he may prosper, that no collections be made when I come (1 Corinthians 16:2). This suggests a personal, private sugar bowl, mattress, or bank account into which we put some money on a regular basis to be distributed as opportunities for giving arise. But the money is given when it's placed into the account. It is now not available for personal or family use. Taking it out of the account (sugar bowl or whatever) is only for distribution.

Should We First Tithe/Give to Our Local Church?

Many claim the above passage (1 Corinthians 16:2) refers to giving to our local church. The evangelical party line is—first give 10% to your local church, then after that if you want to give more it can be given to others. But there is no basis whatsoever for that in the Bible. Actually, almost the contrary is true.

There is not one single command, example, or suggestion that anyone ever gave or should give to their own local church

Notice the verse following the one quoted above. *And when I arrive, whomever you may approve, I shall send them... to carry your gift to Jerusalem* (1 Corinthians 16:3). Even if you assume that the collecting was done by the Corinthian church, the money all went to the Jerusalem church, i.e., the poor believers in Jerusalem. Believers were to give to widows and orphans. They were to pay their teachers (which, by the way, is paying—not giving; see 1 Corinthians 9:14; 1 Timothy 5:17-18), but there is no instance or command for giving to one's own local church organization.

Questions and Answers

Q: *Why do most clerics say we should first give 10% to our local church?*

A: I don't know. But the fact is, most American Christians give from 1% to 2%, so churches get more money pushing for 10%. The bigger issue, though, is confusing the church with Israel and using the taxing system of the Mosaic Law to define giving in the church.

Q: *Is tithing a biblical form for giving?*

A: There is certainly nothing wrong with it unless you become proud or hypocritical or think the other 90% is yours. To think of tithing as a formula for contributing is a categorical mistake. Tithing was not a formula for making contributions for either Israel or the church.

Q: *How should we view giving today?*

A: Giving is distributing God's wealth to others. Paying our teachers is paying, not giving. Collective spending (for, say, church buildings we use ourselves), is spending, not giving. New Testament giving was to poor believers in other places, to widows, orphans, and missionaries, like the Apostle Paul.