TITHING Is it God's Law Today?

by Danny Brown

Tithe: To take the tenth part of anything, to tithe; to give the tenth part, to pay tithe" (William Wilson, Old Testament Word Studies).

Tithe: "A tenth of the produce of the earth consecrated and set apart for special purposes." (Eaton's Bible Dictionary)

It seems to be the general consensus among the denominations that the members should recognize their duty of tithing and are urged to pay tithes. These tithes are then to be used for the support of the active ministry, propagation of the doctrine and the work of the denomination.

Age of the Patriarchs

During the years of the Patriarchs there is only two examples of a tithe. Upon returning from rescuing Lot from captivity of the four kings Abraham met Mechizedek, king of Salem and priest of the most high God, and gave him tithes of the recovered property. The New Testament writer of the book of Hebrews uses this incident to prove that the Melchizedekian priesthood is greater than the O. T. Levitical priesthood.

And the king of Sodom when out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveeh, which is the king's dale. And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all. (Genesis 14:17-20).

Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils. And verily they that are of the sons of Levi, who received the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. And without all contradiction the less is blessed of the better. (Hebrews 7:4-7).

When Jacob was fleeing from Esau, at a certain place, he dreamed a dream in which he saw the heavens opened and a ladder extending from earth to heaven with angels ascending and descending. The next morning he set up a stone marker and vowed a yow.

And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee. (Genesis 28:22).

Neither of these incidents reveal an on going law or a general requirement for all people of all ages to tithe.

Age of the Law of Moses

During the 1500 years of the Mosacial dispensation the children of Israel were given a law regarding tithing. First, when the promised land was divided among the tribes of Israel the Levites did not receive a land inheritance. They were to be scattered among the people and in the place of a land inheritance they were to receive a tithe from their brethren. In turn the Levites were to pay a tithe of the tithe they received to the sons of Aaron, the priest who officiated in the tabernacle and later the temple.

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. And if a man will at all redeem aught of his tithes, he shall add thereto the fifth part thereof. (Leviticus 27:30-31).

And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. But the tithes of the children of Israel, which they offer as an heave offering unto the Lord, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance. (Numbers 18:21-24).

Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe. And this your heave offering shall be reckoned unto you, as though it were the corn of the threshing floor, and as the fullness of the winepress. Thus ye also shall offer an heave offering unto the Lord of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the Lord's heave offering to Aaron the priest. (Numbers 18:26-28)

Besides this tithe there was a second tithe required of each landowner. One-tenth of the remaining nine parts of his produce was to be used at the temple for a feast for his family, servants and the Levites within his gates.

Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, not any of thy vows which thou vowest, not thy freewill offerings, or heave offerings of thine hand: But thou must eat them before the Lord thy God in the place which the Lord thy God shall choose, thou, and thy sons, and thy daughter, and thy manservant, and thy maidservant, and the Levite that is within thy gates: and thou shalt rejoice before the Lord thy God in all that thou puttest thine hands unto.. (Deuteronomy 12:17-18 see also Deuteronomy 14:22-27).

Also there was the third year tithe for the children of Israel in which they were to make special provisions for the stranger, Levite, fatherless and widow within their gates.

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the Lord thy God may bless thee in all the work of thine hand which thou doest. (Deuteronomy 14:28-29)

In addition to the tithe the law of Moses required many other things of the Israelite.

- 1. First fruits of crops, fruit trees and vineyards (Ex 23:19; Num 15:20; 18:12; Deut 26:2; Neh 10:35)
- 2. First fruits, after preparation, of oil, wine, and dough for a heave offering (Num 15:20; Num 18:12)
- 3. First-born of men, herds, and flocks (Ex 13:5, 13, 15; Num 3:13; 18:15-16)
- 4. Sabbatical year (every seventh year the land was to rest) (Ex 23:10-11; Deut 15:1-2, 7-11)
- 5. Jubilee Year (restoration of land, freedom of slaves, etc.) (Lev 25:8-9, 13; 25:10,39)
- 6. Support of the king (another tithe and service of sons and daughters) (1 Samuel 8:7-22)

The failure of the children of Israel in this regard was sternly rebuked by the prophets and God withheld His blessings.

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. (Malachi 3:8-10)

New Testament Dispensation

The New Testament is all but silent on the tithe. During the lifetime of Jesus there are only two references to tithing, Matt. 23:23; Luke 18:9-14 and this was during the time the law of Moses was in effect. The only other reference is in Hebrews 7 where the Hebrew writer uses Abraham giving a tithe to Melchizedek as proof that the priesthood of Jesus is greater than the Levitical priesthood.

The silence of the New Testament writers regarding the present validity of tithing can be explained only on the ground that this dispensation has no more place for a law on tithing than it has for a law on circumcision. The principles of giving for the Christian are clearly set forth in the New Testament, which has been once for all time delivered to the saints (Jude 3). The faith does not establish the tithe as binding upon Christians. It cannot be affirmed that the Old Testament law of tithes is binding on the children of God in this dispensation.

No Longer Under the Law of Moses

"But before faith came, we were kept under the law, shut up unto the faith which should afterwards be revealed. Wherefore the law was our schoolmaster to bring us unto Christ, that we might be justified by faith.. But after that faith is come, we are no longer under a schoolmaster." (Gal 3:23-25) "Faith" as used here refers to the gospel (see Jude 3)

Before Faith Came

Law our Schoolmaster
Law for Israel only
(Deut 5:2-3)
Written on Stones
(2 Cor 3:7)
Made Nothing Perfect
(Heb 7:19)

After Faith Came

No longer under Gospel for All (Mk 16:15) Written in Heart (2 Cor 3:3) Perfect in Christ (Col 1:28) Levical Priesthood
(Heb 7:11)

Animal Sacrifices
(Heb 9:18-20)

No Actual Forgiveness
(Heb 10:1-4)

Tithe Binding
(Deut 5:14-15)

Christians are Priest
(1 Pet 2:5)
Sacrifice of Christ
(Heb 9:12-14)
Forgiveness
(Eph 1:7)
Tithe not Binding
(Col 2:14-16)

Paul's Allegory

- 1. TWO WOMEN TWO COVENANTS OLD & NEW
- 2. TWO SONS TWO NATIONS FLESHLY & SPIRITUAL
- 3. CAST OUT HANDMAID & HER SON OLD COVENANT

"Tell me, ye that desire to be under the law, do ye not hear the law? For it is written, that Abraham had two sons, the one by a bondmaid, the other by a freewoman. But he who was of the bondwoman was born after the flesh; but he of the freewoman was by promise. Which things are an allegory: for these are the two covenants; the one from the mount Sinai, which gendereth to bondage, which is Agar. For this Agar is mount Sinai in Arabia, and answereth to Jerusalem which now is, and is in bondage with her children. But Jerusalem which is above is free, which is the mother of us all. For it is written, Rejoice, thou barren that bearest not; break forth and cry, thou that travailest not: for the desolate hath many more children than she which hath an husband. Now we, brethren, as Isaac was, are the children of promise. But as then he that was born after the flesh persecuted him that was born after the Spirit, even so it is now. Nevertheless what saith the scripture? Cast out the bondwoman and her son: for the son of the bondwoman shall not be heir with the son of the freewoman. So then, brethren, we are not children of the bondwoman, but of the free." (Gal 4:21-31)

God promised Abraham that in his seed all the nations of the earth would be blessed, but at that time Abraham had no seed. Time passed and no child was born to Sarah, because of her age and barrenness, so she substituted her handmade, Hagar, to take her place. Ishmael was the result. However, this was not God's plan. He informed Abraham that he and Sarah should have a son to fulfill the promise that in his seed should all the nations be blessed. Even though Sarah was past the age of baring children and Abraham's body "as good as dead" Sarah conceived and bore Isaac. God said, "In Isaac shall thy seed be called." Later Sarah, because of her jealousy and the way Ismael mistreated (persecuted) Isaac, demanded that Abraham cast out Hagar, the handmaid, with her son, which Abraham did.

Paul in the New Testament made an allegory of this story. The two women: Hagar and Sarah represent two covenants. Hagar represents the covenant made at Mt Sinai (the old testament including the ten commandments). Sarah represents the covenant made at Jerusalem (the New Testament). The two sons represent those that make up the people of the covenants. Ishmael represents Israel and Isaac represents Christians. The Scripture says: "Cast out the bondwoman and her son." The bondwoman (Hagar) is the Old Testament with its tithing and her son is those who keep it. Cast out the Old Law for Christians are of the free woman (the New Covenant), the children of promise.

Tithing Nailed to the Cross

"Blotting out the handwriting of ordinances that was against us, which was contrary to us, and took it out of the way, nailing it to his cross; And having spoiled principalities and powers, he made a show of them openly, triumphing over them in it. Let no man therefore judge you in meat, or in drink, or in respect of an holyday, or of the new moon, or of the sabbath days:" (Col 2:14-16)

Christ was born under the law (Gal 4:5). He lived under the law and finally died under the law and fulfilled it (Matt 5:17-18). In his death he blotted out (removed) the handwriting of ordinances (the law of Moses). He nailed the law to his cross so that none today are to be judged (condemned) for not observing the things contained in the law. "Let no man judge you in meat or drink, or in respect of an holy day, of the new moon or of the sabbath days." Tithing, like these ordinances of the law, is not binding on Christians today.

Paul's Warning

Those who desire to return to the law or use the Old Testament to justify religious practices (tithing) today need to seriously consider Paul's statement, "Christ is become of no effect unto you, whosoever of you are justified by the law; ye are fallen from grace." (Gal. 5:4)

New Testament Teaching on Giving

And this they did, not as we hoped, but first gave their own selves to the Lord, and unto us by the will of God (2 Cor 8:5)

These converts gave themselves first to the Lord. That is to say, they made a surrender of themselves to do the will of God.

Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. Upon the first day of the week let every one

of you lay be him in store, as God hath prospered him, that there be no gatherings when I come. (1 Cor 16:1-2).

Perodic: Upon the first day of the week. Christians are to have authority for all they do in service to the Lord. Only the first day of the week is authorized. Therefore a contribution is not to be made or taken on Monday, Tuesday, Wednesday, etc. for only the first day of the week is authorized. It is to be habitual, upon every first day of the week.

Personal: Let every one of you. Each Christian (man, woman, boy, girl) is to give. Non-members are not solicited to support the work of the church.

Provident: Lay by him in store. Each Christian is to contribute to the general fund or common treasury of the local congregation. This is not a home duty. This is to be done so that there will be no necessity to have a gathering of funds each time a previous agreed to obligation is to be met.

Proportionate: As God hath prospered him. Giving according to ability. As Paul said, For if there be first a willing mind, it is accepted according to that a man hath and not according to that he hath not. (2 Cor 8:12).

Provident: that there be no gatherings when I come. Each one contributing every first day of the week would preclude the need for people to run around collecting funds to carry on the work of the church..

The church we read about in the Bible did not gain its funds from gala entertainments, begging, soliciting money from the lost, bargain sales, carnivals, gambling ventures (bingo, raffle, etc.), business ventures or investments, etc.

Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. (2 Corinthians 9:6)

Purpose: as he purposeth in his heart. A Christian's giving should not be an accidental or a last minute, spur of the moment action. It should be the result of forethought and systematic planning. He is to determine ahead of time what he has prospered and what portion of it he will give.

Not grudgingly, or of necessity: Giving is to be voluntary, the free will offering of a willing heart and an open hand.

Cheerful: For God loveth a cheerful giver. There is something about giving that is peculiarly pleasing to God when it is done cheerfully. It should be a joy to give as one has been prospered to the Lord and at the same time lay up treasures in heaven.

He that giveth, let him do it with liberality (Romans 12:8). But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. (2 Corinthians 9:6). Therefore, as ye abound in everything, in faith, and utterance, and knowledge, and in all diligence, and in your love to us, see that ye abound in this grace (giving, DB) also. (2 Corinthians 8:7).

Liberal, Bountiful, Abound: Let him do it with liberality. Give as you would of your substance if the Lord's hand the offering took. Liberality is not always measured in dollars. For example, the widow cast into the treasury of the temple two mites yet Jesus said that she had cast in more than they all. They had cast in a greater amount. She had given sacrificially all her living. (Luke 21:1-4). There is none less like Jesus than the self-centered, miserly, covetous person.

Why Should We Give?

- **1. For the good our giving does.** When Christians give as the word of God directs there is a three-fold benefit. The church can do its evangelistic work to the saving of souls. It can do its work of edifying and strengthen the saints. It can accomplish the work of benevolence it is charged with. As a result there is a temporal and spiritual benefit from our giving.
- **2. Because we become more like the God we worship.** When we obey his commands and give liberally, bountifully, cheerfully as we have prospered, we are imitating Him. He is the greatest of all givers. (see John 3:16)
- **3. Because it strengthens our character.** It has been said, "What a man earns goes into his pocket, but what he spends goes into his character." We, may, then, discover the true character of a man by seeing for what his money is spent. When God asked us to give of our means into His treasury, he is asking us to do that which will build our character.
- **4. To express our love for God who forgave us.** God gave His only begotten son for us not because He had to or because we were so righteous, but because He loved us. Love motivates sacrifice. We are willing to sacrifice for the things and persons we love. Paul said in the midst of a discussion on giving that it would "prove the sincerity of your love." (2 Cor 8:8). A religion that is not worth sacrificing for is not worth anything.
- **5.** Because where our treasure is there will our hearts be also. The Lord has commanded us to lay by in store. He knows that when we give of our means to His work, we naturally and immediately become interested in its progress. He knows when we give our treasure we also give out heart. He is not seeking our money. He made the world and all things therein. He is seeking you and me
- **6. To be good stewards.** "The earth is the Lord's, and the fullness thereof; the world, and they that dwell therein" (Ps 24:1). What we have and

possess is on loan from the Lord. One day we will make an accounting as to how we managed His property and His interest. Remember, It is accounted in stewards that a man be found faithful.

- **7. Because of what the Lord has done for me.** For ye know the grace of our Lord Jesus Christ, that, though he was rich, yet for your sakes he became poor, that ye through his poverty might be rich. (2 Cor 8:9).
- **8. To be loved of God.** For God loveth a cheerful giver. (2 Cor 9:7). You have God's promise.