

THE COLLECTION FOR THE SAINTS

A Study of the Tithing Debate

Louis E. DeBoer

Law and Grace

1 Corinthians 16

1 Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye.

2 Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.

Every Christian church teaches some form of giving and takes a collection regularly for its needs. There are, however, differing views on what God requires us to give. One of the most commonly debated questions among Christians today is whether or not we are still required to practice tithing in this present age. All Christians would generally agree that tithing was practiced in the Old Testament, and by the Israelites under the Law in particular. It is also quite clear that in the Gospels, while the Law was still in effect, believers continued to tithe. In fact, all the divine commands to tithe are found within the period of the Mosaic Law. Tithing appears nowhere else in Scripture, with the exception of Abraham's gift to Melchisedec in Genesis 14 and Jacob's vow in Genesis 28. And this is where the distinction between Law and Grace is essential.

Galatians 3

23 But before faith came, we were kept under the law, shut up unto the faith which should afterwards be revealed.

24 Wherefore **the law was our schoolmaster to bring us unto Christ**, that we might be justified by faith.

25 But after that faith is come, **we are no longer under a schoolmaster**.

Romans 6

8 Now if we be dead with Christ, we believe that we shall also live with him:

9 Knowing that Christ being raised from the dead dieth no more; death hath no more dominion over him.

10 For in that he died, he died unto sin once: but in that he liveth, he liveth unto God.

11 Likewise reckon ye also yourselves to be dead indeed unto sin, but alive unto God through Jesus Christ our Lord.

12 Let not sin therefore reign in your mortal body, that ye should obey it in the lusts thereof.

13 Neither yield ye your members as instruments of unrighteousness unto sin: but yield

yourselves unto God, as those that are alive from the dead, and your members as instruments of righteousness unto God.

14 For sin shall not have dominion over you: for ye are **not under the law, but under grace.**

Romans 10

1 Brethren, my heart's desire and prayer to God for Israel is, that they might be saved.

2 For I bear them record that they have a zeal of God, but not according to knowledge.

3 For they being ignorant of God's righteousness, and going about to establish their own righteousness, have not submitted themselves unto the righteousness of God.

4 For **Christ is the end of the law for righteousness to every one that believeth.**

In order to enforce tithing today, it would be necessary for the modern tithing advocates to find scriptures commanding the 10% tithe for the Christian Church in the New Testament. They must be held accountable to show us scriptures that institute tithing under the New Covenant, *after the Law and the Old Covenant*. But the truth is simply that no such scriptures exist. A diligent student of Scripture should understand that the Bible shows a progressive revelation of God's eternal purpose, centered in Jesus Christ. As God works out his divine purposes in human history, from the time of Adam to our Lord's Millennial Kingdom, He will at times make changes in the commands and protocols for His people in different ages. One such notable change came with the Law given through Moses, which required many things of God's people that had not been required previously. And of course, the greatest event of history was the Cross of our Lord Jesus Christ, which fulfilled numerous prophecies and also removed the need for the institutions of the Mosaic Law, such as the Levitical priesthood and animal sacrifices. A mature, serious Bible student must approach the Scriptures with this understanding—that all Scripture is inspired and contains valuable lessons, but not all the commands found in the Bible are addressed directly to us today.

2 Timothy 2

15 Study to shew thyself approved unto God, a workman that needeth not to be ashamed, **rightly dividing the word of truth.**

The Book of Hebrews

Paul and the other apostles were evangelizing a pagan world (Rome, Corinth, Ephesus, etc.) that had no knowledge whatsoever of Old Testament Jewish Law. The only way they could know about a Biblical requirement for tithing would be if the apostles specifically taught it to them. Yet there is never one instruction to the Church in the entire New Testament to practice tithing. After the Gospels, there is only one New Testament passage that even mentions tithing—Hebrews 7. And this passage only mentions tithing in the context of the Old Testament practice, and includes no instruction to the Church to practice it. In fact, it specifically states that the Old Testament Law (the Law that required tithing) *has been changed*.

Hebrews 7

1 For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him;

2 To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace;

3 Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually.

4 Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils.

5 And verily **they that are of the sons of Levi, who receive 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:

The primary reason for the tithes was the support of the Levitical priesthood: “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” (Numbers 18:21).**

Hebrews 7

6 But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises.

7 And without all contradiction the less is blessed of the better.

8 And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth.

9 And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham.

10 For he was yet in the loins of his father, when Melchisedec met him.

11 If therefore perfection were by the Levitical priesthood, (for under it the people received the law,) what further need was there that another priest should rise after the order of Melchisedec, and not be called after the order of Aaron?

12 For the priesthood being changed, **there is made of necessity a change also of the law**.

Here the writer is specifically discussing the Old Testament Jewish Levites, who performed the duties of the Old Testament priesthood, and took tithes from the people according to the Old Testament Law. He also discusses the priest Melchisedec, who was also an Old Testament type (or shadow) of Christ, and received a tenth of Abraham's spoils of war (more on this later in our study). Even during this somewhat lengthy discussion of Old Testament tithing, the writer never once implies that this is a requirement for the Church in the New Testament. In fact, he even reminds us that the Law has been changed. The main theme of the book of Hebrews (especially Hebrews 4:14 through the end of chapter 10) is that Christ is the great High Priest who fulfilled the Old Testament priesthood perfectly and forever, in His perfect sacrifice of Himself for our sins on the Cross. The ministries of Melchisedec and the Levites have served their purpose and their divine design as foreshadowings of the Messiah leading up to the Cross. We are no longer under this kind of Old Testament program. We have only one High Priest.

At the beginning of chapter 8, the writer gives a summary of what he has discussed up to this point:

Hebrews 8

1 Now of the things which we have spoken this is the sum: **We have such an high priest, who is set on the right hand of the throne of the Majesty in the heavens;**

2 A minister of the sanctuary, and of the true tabernacle, which the Lord pitched, and not man.

3 For every high priest is ordained to offer gifts and sacrifices: wherefore it is of necessity that this man have somewhat also to offer.

4 For if he were on earth, he should not be a priest, seeing that there are **priests that offer gifts according to the law:**

5 **Who serve unto the example and shadow of heavenly things,** as Moses was admonished of God when he was about to make the tabernacle: for, See, saith he, that thou make all things according to the pattern shewed to thee in the mount.

6 But now hath he obtained a **more excellent ministry,** by how much also he is the mediator of a **better covenant,** which was established upon **better promises.**

7 **For if that first covenant had been faultless, then should no place have been sought for the second.**

The writer explains repeatedly how the Old Testament Levitical priesthood and animal sacrifices were ultimately ineffectual, as they were only a foreshadowing of the perfect High Priest and the perfect and final sacrifice of the Cross. The sacrifices of bulls and goats could never actually wash away sins, and therefore they had to be repeated every year until the coming of the Messiah. Much of the book of Hebrews is devoted to explaining this principle.

Hebrews 9

6 Now when these things were thus ordained, the priests went always into the first tabernacle, accomplishing the service of God.

7 But into the second went the high priest alone once every year, not without blood, which he offered for himself, and for the errors of the people:

8 The Holy Ghost this signifying, that the way into the holiest of all was not yet made manifest, while as the first tabernacle was yet standing:

9 Which was a **figure for the time then present,** in which were offered both gifts and sacrifices, that could not make him that did the service perfect, as pertaining to the conscience;

10 Which stood only in meats and drinks, and divers washings, and carnal ordinances, imposed on them until the time of reformation.

11 But Christ being come **an high priest of good things to come,** by a greater and more perfect tabernacle, not made with hands, that is to say, not of this building;

12 Neither by the blood of goats and calves, but **by his own blood he entered in once into the holy place, having obtained eternal redemption for us.**

13 For if the blood of bulls and of goats, and the ashes of an heifer sprinkling the unclean, sanctifieth to the purifying of the flesh:

14 How much more shall the blood of Christ, who through the eternal Spirit offered himself without spot to God, purge your conscience from dead works to serve the living God? ...

24 For Christ is not entered into the holy places made with hands, which are the figures of the true; but into heaven itself, now to appear in the presence of God for us:

25 Nor yet that he should offer himself often, as the high priest entereth into the holy place every year with blood of others;

26 For then must he often have suffered since the foundation of the world: **but now once in the end of the world hath he appeared to put away sin by the sacrifice of himself.**

The perfect sacrifice of our Lord Jesus Christ brought an end to the temporary Old Testament sacrifices. There is now no more sacrifice for sins. (See Hebrews 10:18,26.) The sacrifice of the Cross is complete, as opposed to the Old Testament offerings, which could never “make the comers thereunto perfect.”

Hebrews 10

1 For the law having a shadow of good things to come, and not the very image of the things, can never with those sacrifices which they offered year by year continually make the comers thereunto perfect.

2 For then would they not have ceased to be offered? because that the worshippers once purged should have had no more conscience of sins.

3 But in those sacrifices there is a remembrance again made of sins every year.

4 For it is not possible that the blood of bulls and of goats should take away sins.

5 Wherefore when he cometh into the world, he saith, Sacrifice and offering thou wouldest not, but a body hast thou prepared me:

6 In burnt offerings and sacrifices for sin thou hast had no pleasure.

7 Then said I, Lo, I come (in the volume of the book it is written of me,) to do thy will, O God.

8 Above when he said, Sacrifice and offering and burnt offerings and offering for sin thou wouldest not, neither hadst pleasure therein; which are offered by the law;

9 Then said he, Lo, I come to do thy will, O God. **He taketh away the first, that he may establish the second.**

10 By the which will we are sanctified through the offering of the body of Jesus Christ once for all.

11 **And every priest standeth daily ministering and offering oftentimes the same sacrifices, which can never take away sins:**

12 But this man, after he had offered one sacrifice for sins for ever, sat down on the right hand of God;

13 From henceforth expecting till his enemies be made his footstool.

14 For by one offering he hath perfected for ever them that are sanctified.

Christ accomplished the final sacrifice, and He is our great High Priest. He is our Advocate with the Father. And the book of Hebrews strongly emphasizes the principle that the Old Testament priesthood is no longer necessary, since our eternal High Priest has already come. Hebrews 7 is part of this great dissertation on Christ as our final and eternal High Priest, and tithing is only mentioned here as a duty performed by that Old

Testament Levitical priesthood that has passed away. If there were any place in the New Testament where it would be appropriate to remind the Church that this is also a requirement for them, this would certainly be it. Yet the writer mentions nothing of the kind. In fact, no such instruction can be found in the entire New Testament. Furthermore, the instructions concerning giving in the New Testament are very different from any required percentage of one's income, such as a 10% tithe.

New Testament Instructions for Giving

One of the most lengthy and comprehensive passages on Christian giving is 2 Corinthians 8–9.

2 Corinthians 8

1 Moreover, brethren, we do you to wit of the grace of God bestowed on the churches of Macedonia;

2 How that in a great trial of affliction the abundance of their joy and their deep poverty abounded unto the riches of their liberality.

3 For to their power, I bear record, yea, and beyond their power **they were willing of themselves;**

4 Praying us with much intreaty that we would receive the gift, and take upon us the fellowship of the ministering to the saints.

5 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.

6 Insomuch that we desired Titus, that as he had begun, so he would also finish in you the same grace also.

7 Therefore, as ye abound in every thing, in faith, and utterance, and knowledge, and in all diligence, and in your love to us, see that ye abound in this grace also.

8 I speak not by commandment, but by occasion of the forwardness of others, and to prove the sincerity of your love.

9 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.

10 And herein I give my advice: for this is expedient for you, who have begun before, not only to do, but also to be forward a year ago.

11 Now therefore perform the doing of it; that as there was a readiness to will, so **there may be a performance also out of that which ye have.**

12 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.**

13 For I mean not that other men be eased, and ye burdened:

14 But **by an equality**, that now at this time **your abundance may be a supply for their want**, that their abundance also may be a supply for your want: that there may be equality:

15 As it is written, He that had gathered much had nothing over; and he that had gathered little had no lack.

24 Wherefore shew ye to them, and before the churches, the proof of your love, and of our boasting on your behalf.

2 Corinthians 9

1 For as touching the ministering to the saints, it is superfluous for me to write to you:

2 For I know the forwardness of your mind, for which I boast of you to them of Macedonia, that Achaia was ready a year ago; and **your zeal hath provoked very many.**

3 Yet have I sent the brethren, lest our boasting of you should be in vain in this behalf; that, as I said, ye may be ready:

4 Lest haply if they of Macedonia come with me, and find you unprepared, we (that we say not, ye) should be ashamed in this same confident boasting.

5 Therefore I thought it necessary to exhort the brethren, that they would go before unto you, and make up beforehand your bounty, whereof ye had notice before, that the same might be ready, as a matter of bounty, and not as of covetousness.

6 But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully.

7 Every man **according as he purposeth in his heart**, so let him give; **not grudgingly, or of necessity**: for God loveth a cheerful giver.

The Apostle Paul spends two full chapters exhorting the Corinthians concerning the reasons and the vital importance of giving. He commends the churches of Macedonia because they were “willing of themselves”; they gave because they were willing, not because they were required to contribute a certain percentage. Paul uses the “forwardness” and willingness of the Macedonians to challenge the Corinthians to also give willingly, to demonstrate the sincerity of their love for their brethren. Paul desires an equality among believers, in the sense of those who have greater wealth sharing with their needy brethren. But he repeatedly declares that it must be out of the willingness of the giver’s heart, never requiring a certain percentage. He commends the Corinthians for the zeal they displayed in ministering to their brethren in the past—they are commended, not for giving a certain percentage that they *had* to give, but for doing it with zeal and a cheerful heart. Paul even teaches the principle of reaping what we sow in verse 6 of chapter 9, and even then he never so much as hints at tithing. And he clinches the argument against the modern tithing advocates when he declares that every man should give “according as he purposeth in his heart”; the Christian is to give what he determines in his heart, between him and God alone, which is completely incompatible with a certain required percentage. It is not to be done “of necessity,” according to a certain required amount that must be contributed. When we consider the dogmatic position of the modern tithing advocates, who teach that tithing is a basic requirement for the Christian life, it is strange indeed that Paul presents this entire dissertation without even touching on it.

In Philippians 4, Paul again makes reference to the gift he received from the churches of Macedonia.

Philippians 4

15 Now ye Philippians know also, that in the beginning of the gospel, when I departed from Macedonia, no church communicated with me as concerning giving and receiving, but ye only.

16 For even in Thessalonica ye sent once and again unto my necessity.

17 Not because I desire a gift: but I desire fruit that may abound to your account.

And again, he fails to make any reference at all to tithing.

1 Timothy 6

17 Charge them that are rich in this world, that they be not highminded, nor trust in uncertain riches, but in the living God, who giveth us richly all things to enjoy;

18 That they do good, that they be rich in good works, ready to distribute, willing to communicate;

19 Laying up in store for themselves a good foundation against the time to come, that they may lay hold on eternal life.

In 1 Timothy 6, Paul instructs those who are rich to be “ready” and “willing” to share and give to their brethren. But even when challenging the rich to give faithfully, he never instructs them to tithe.

Romans 12

8 Or he that exhorteth, on exhortation: he that giveth, let him do it with simplicity; he that ruleth, with diligence; he that sheweth mercy, with cheerfulness.

And here Paul reminds the Romans that they must give with simplicity, or sincerely without pretentiousness. It is always the condition of the giver’s heart that Paul and the apostles were concerned with when instructing the New Testament churches; it was never a specified required percentage.

1 John 3

16 Hereby perceive we the love of *God*, because he laid down his life for us: and we ought to **lay down our lives for the brethren.**

17 But **whoso hath this world’s good, and seeth his brother have need**, and shutteth up his bowels *of compassion* from him, **how dwelleth the love of God in him?**

Zealous and cheerful giving to minister to our struggling brethren is what God wants to see in Christians today. He has never required a specific 10% tithe of the New Testament Church.

For those who still insist that tithing carried over from the Mosaic Law to the New Testament Church, Acts 4–5 would be a good passage to consider.

Acts 4

32 And the multitude of them that believed were of one heart and of one soul: neither said any of them that ought of the things which he possessed was his own; but **they had all things common.**

33 And with great power gave the apostles witness of the resurrection of the Lord Jesus: and great grace was upon them all.

34 Neither was there any among them that lacked: for **as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold,**

35 And laid them down at the apostles' feet: and distribution was made unto every man according as he had need.

36 And Joses, who by the apostles was surnamed Barnabas, (which is, being interpreted, The son of consolation,) a Levite, and of the country of Cyprus,

37 Having land, sold it, and brought the money, and laid it at the apostles' feet.

Acts 5

1 But a certain man named Ananias, with Sapphira his wife, sold a possession,

2 And kept back part of the price, his wife also being privy to it, and brought a certain part, and laid it at the apostles' feet.

3 But Peter said, Ananias, why hath Satan filled thine heart to lie to the Holy Ghost, and to keep back part of the price of the land?

4 **Whiles it remained, was it not thine own? and after it was sold, was it not in thine own power?** why hast thou conceived this thing in thine heart? thou hast not lied unto men, but unto God.

During the transitional period of the book of Acts, we see believers living communally, sharing their property, and even selling their possessions and bringing the money to the apostles to distribute among the brethren according to their needs. Since the modern tithing advocates insist on applying a practice of Old Testament Jewish Law to us today, shouldn't they be even more willing to apply this practice of giving used by believers in the early period of Acts, in the *New Testament*? It is also interesting that Peter told Ananias that he could have done whatever he pleased with the money he received from the sale of his property. No tithe was required; in fact, no specific contribution at all was required. The people willingly and cheerfully shared their resources.

Tithing and Giving in the Old Testament

Those who teach tithing today will often emphasize passages such as Leviticus 27:30–32, which describe tithing as “holy unto the Lord.”

Leviticus 27

30 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. ...

32 And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.

Tithes certainly were holy to God, as was everything He instituted in His Law. But this does not in any way prove that tithing is still required today. Many other requirements of the Law were also described as holy to God, such as the sacrifices of animals and crops (Leviticus 2:3,10, 10:12, 23:20), the altar of incense (Exodus 30:10), the perfume used in the Tabernacle (Exodus 30:37), the place where the sin offering was performed (Leviticus 6:25), and the Sabbath (Exodus 31:15). There are many other things required by the Old Testament Jewish Law along with tithing. If we are going to practice tithing today based on these commands, why do we not follow the other commands as well? Unless the modern tithing advocates wish to practice all these things, they would do well

to reconsider this argument.

The preceding verses of Leviticus 27 give instructions for another Old Testament Jewish practice under the Law—sanctifying a possession such as one’s house or field unto the Lord. And verse 28 describes this sanctified possession as “**most** holy unto to the Lord”! Yet the modern tithing advocates pass right over this, and they harp on tithing in verses 30–32. What gives them the right to pluck this one item out of the Levitical system and arbitrarily apply it to the Church after the Cross, while ignoring all the other commands given right alongside tithing in the Mosaic Law? Perhaps they need to consider verse 34: “These are the commandments, which the LORD commanded Moses **for the children of Israel** in mount Sinai.”

Consider also the following passage on Old Testament giving:

Nehemiah 10

31 And if the people of the land bring ware or any victuals on the sabbath day to sell, that we would not buy it of them on the sabbath, or on the holy day: and that we would leave the seventh year, and the exaction of every debt.

32 Also we made ordinances for us, to **charge ourselves yearly with the third part of a shekel for the service of the house of our God**;

33 For the shewbread, and for the continual meat offering, and for the continual burnt offering, of the sabbaths, of the new moons, for the set feasts, and for the holy things, and for the sin offerings to make an atonement for Israel, and for all the work of the house of our God.

34 And we cast the lots among the priests, the Levites, and the people, for the wood offering, to bring it into the house of our God, after the houses of our fathers, at times appointed year by year, to burn upon the altar of the LORD our God, as it is written in the law:

35 And to bring the **firstfruits of our ground, and the firstfruits of all fruit of all trees**, year by year, unto the house of the LORD:

36 Also the **firstborn of our sons, and of our cattle**, as it is written in the law, and the **firstlings of our herds and of our flocks**, to bring to the house of our God, unto the priests that minister in the house of our God:

37 And that we should bring the **firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil**, unto the priests, to the chambers of the house of our God; and the **tithes of our ground** unto the Levites, that the same Levites might have the **tithes in all the cities of our tillage**.

38 And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house.

39 For the children of Israel and the children of Levi shall bring the **offering of the corn, of the new wine, and the oil**, unto the chambers, where are the vessels of the sanctuary, and the priests that minister, and the porters, and the singers: and we will not forsake the house of our God.

In passages like Nehemiah 10, we see gifts and offerings that were given or dedicated by

the Jews to God under the Mosaic Law, *in addition to tithing*. Yet those who teach tithing today conveniently ignore all these other forms of Old Testament giving. Why?

As a side note, this passage (and others) refute the erroneous teaching found in some churches today that the tithe was the same as the “firstfruits.” These were two separate gifts; tithes were not taken specifically from the first harvest or the first offspring of the livestock. Again, we read in Leviticus 27:32–33, “And concerning the tithe of the herd, or of the flock, even of **whatsoever passeth under the rod**, the tenth shall be holy unto the LORD. He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed.” The tithe was chosen randomly; it was not specifically taken from the firstborn of the flock. There are many passages describing the firstfruits offerings, but none of them connect it to the tithe in any way. (See also the following chapters: Exodus 23, 34; Leviticus 2, 23; and Numbers 28.) Some tithing advocates will even appeal to Abel’s offering of the first offspring of his flock in Genesis 4:4 as a support for tithing, but they are grasping at straws. There is nothing in the passage that even suggests a 10% portion.

Perhaps the most commonly cited passage for the tithing advocates is Malachi 3:8–10. This passage, however, was written by an Old Testament prophet, warning Israel that they were not obeying the commands of the Law, which required tithes and offerings.

Malachi 3

1 Behold, I will send my messenger, and he shall prepare the way before me: and the LORD, whom ye seek, shall suddenly come to his temple, even the messenger of the covenant, whom ye delight in: behold, he shall come, saith the LORD of hosts.

2 But who may abide the day of his coming? and who shall stand when he appeareth? for he is like a refiner’s fire, and like fullers’ soap:

3 And he shall sit as a refiner and purifier of silver: and he shall purify the sons of Levi, and purge them as gold and silver, that they may offer unto the LORD an offering in righteousness.

4 Then shall the offering of Judah and Jerusalem be pleasant unto the LORD, as in the days of old, and as in former years.

5 And I will come near to you to judgment; and I will be a swift witness against the sorcerers, and against the adulterers, and against false swearers, and against those that oppress the hireling in his wages, the widow, and the fatherless, and that turn aside the stranger from his right, and fear not me, saith the LORD of hosts.

6 For I am the LORD, I change not; therefore ye sons of Jacob are not consumed.

7 Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the LORD of hosts. But ye said, Wherein shall we return?

8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

9 Ye are cursed with a curse: for ye have robbed me, even this whole nation.

10 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.

11 And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts.

12 And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts.

Malachi 3 is a challenge from the prophet to the people of Israel, reminding them once again of the future Day of the Lord (at the Second Coming) and His judgment on evil and apostasy. But He also promises that He will refine and purify them. He will keep His promises to establish the prophesied Kingdom. “And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts.” It is because of the Lord’s unchanging faithfulness that these things will all come to pass, not because of the faithfulness of the “sons of Jacob.” Many teachers who attempt to enforce various practices of the Mosaic Law today (such as tithing) will quote verse 6. But this is referring to God’s holy character and steadfast faithfulness; it does not mean that His instructions and commands to His people do not change in different ages. There are numerous Old Testament commands that all Christians would agree have been changed, and no longer apply today. If we were to interpret verse 6 the way many tithing advocates do, we would have to carry over the entire Mosaic Law! Also, this passage is not just about tithing. There are numerous warnings to the nation of Israel in the Old Testament concerning a wide range of violations of the Law. Verse 7 says, “Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them.” The Jews had broken many of God’s ordinances, not just tithing. Would the tithing advocates have us also adopt all the Mosaic ordinances, based on this passage?

Two other passages that are commonly cited in the tithing debate are Genesis 14 and Genesis 28, which are the only two Biblical instances of tithing prior to the Mosaic Law.

Genesis 14

8 And there went out the king of Sodom, and the king of Gomorrah, and the king of Admah, and the king of Zeboiim, and the king of Bela (the same is Zoar;) and they joined battle with them in the vale of Siddim;

9 With Chedorlaomer the king of Elam, and with Tidal king of nations, and Amraphel king of Shinar, and Arioch king of Ellasar; four kings with five.

10 And the vale of Siddim was full of slimepits; and the kings of Sodom and Gomorrah fled, and fell there; and they that remained fled to the mountain.

11 And they took all the goods of Sodom and Gomorrah, and all their victuals, and went their way.

12 And they took Lot, Abram’s brother’s son, who dwelt in Sodom, and his goods, and departed.

13 And there came one that had escaped, and told Abram the Hebrew; for he dwelt in the plain of Mamre the Amorite, brother of Eshcol, and brother of Aner: and these were confederate with Abram.

14 And when Abram heard that his brother was taken captive, he armed his trained servants, born in his own house, three hundred and eighteen, and pursued them unto Dan.

15 And he divided himself against them, he and his servants, by night, and smote them, and pursued them unto Hobah, which is on the left hand of Damascus.

16 And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people.

17 And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale.

18 And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God.

19 And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth:

20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.

21 And the king of Sodom said unto Abram, Give me the persons, and take the goods to thyself.

22 And Abram said to the king of Sodom, I have lift up mine hand unto the LORD, the most high God, the possessor of heaven and earth,

23 That I will not take from a thread even to a shoelatchet, and that I will not take any thing that is thine, lest thou shouldest say, I have made Abram rich:

24 Save only that which the young men have eaten, and the portion of the men which went with me, Aner, Eshcol, and Mamre; let them take their portion.

Genesis 14 is the account of Abraham rescuing his nephew Lot, who was taken captive when the kings of Sodom and Gomorrah were defeated in battle. Abraham gathered his armed men and attacked the army of the invading kings, Chedorlaomer, Tidal, Amraphel, and Arioch. The Lord blessed him with a great victory, and as he was returning with Lot, he was met by the king of Sodom and also by Melchizedek, the priest of God. Abraham gave a tenth of his spoils of war to Melchizedek, and the rest he gave to the king of Sodom, except for food that his men had eaten. There are several things we need to note about this passage. There is no record of God ever commanding Abraham to tithe, and there is no record of Abraham ever giving any other tithes to anyone. As far as we know, this was a voluntary act on Abraham's part, to honor God's priest. We read in Hebrews 7:4, "Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils." The reason for Abraham giving him a tenth of the spoils seems to be the greatness of Melchizedek and Abraham's respect and honor for him, rather than a mandate from God. Even under the Mosaic Law, which came later, God did not mandate a 10% tithe on spoils of war. The "tribute" that the Lord commanded the Israelites to give in Numbers 31:25–54, after they defeated the Midianites, was far less than 10%. It is difficult to understand why the modern tithing advocates would appeal to this passage, when it is obvious that this can not be a pattern for Christians to follow today.

Genesis 28

10 And Jacob went out from Beersheba, and went toward Haran.

11 And he lighted upon a certain place, and tarried there all night, because the sun was set; and he took of the stones of that place, and put them for his pillows, and lay down in

that place to sleep.

12 And he dreamed, and behold a ladder set up on the earth, and the top of it reached to heaven: and behold the angels of God ascending and descending on it.

13 And, behold, the LORD stood above it, and said, I am the LORD God of Abraham thy father, and the God of Isaac: the land whereon thou liest, to thee will I give it, and to thy seed;

14 And thy seed shall be as the dust of the earth, and thou shalt spread abroad to the west, and to the east, and to the north, and to the south: and in thee and in thy seed shall all the families of the earth be blessed.

15 And, behold, I am with thee, and will keep thee in all places whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done that which I have spoken to thee of.

16 And Jacob awaked out of his sleep, and he said, Surely the LORD is in this place; and I knew it not.

17 And he was afraid, and said, How dreadful is this place! this is none other but the house of God, and this is the gate of heaven.

18 And Jacob rose up early in the morning, and took the stone that he had put for his pillows, and set it up for a pillar, and poured oil upon the top of it.

19 And he called the name of that place Bethel: but the name of that city was called Luz at the first.

20 And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on,

21 So that I come again to my father's house in peace; then shall the LORD be my God:

22 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.

After obtaining the birthright from his father by posing as his brother Esau, Jacob leaves home to avoid retribution from his brother. The Lord then appears to him in a dream and promises that He will be with Jacob wherever he goes. When Jacob awakes, he makes the following vow: “**If God will be with me**, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, **so that I come again to my father's house in peace**; then shall the LORD be my God: 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.**” As we can see, Jacob is making a voluntary conditional vow—if the Lord will grant him a peaceful return to his father's house, he will tithe. This can hardly be compared to the dogmatic continual requirement for tithing that is taught by the modern tithing advocates. And there is no record of God ever commanding Jacob to tithe, and no evidence that he had ever tithed before.

The Levites

Let us again consider the reason why tithing was originally instituted under the Law.

Numbers 18

1 And the LORD said unto Aaron, Thou and thy sons and thy father's house with thee

shall bear the iniquity of the sanctuary: and thou and thy sons with thee shall bear the iniquity of your priesthood.

2 And thy brethren also of the tribe of Levi, the tribe of thy father, bring thou with thee, that they may be joined unto thee, and minister unto thee: but thou and thy sons with thee shall minister before the tabernacle of witness.

3 And they shall keep thy charge, and the charge of all the tabernacle: only they shall not come nigh the vessels of the sanctuary and the altar, that neither they, nor ye also, die.

4 And they shall be joined unto thee, and keep the charge of the tabernacle of the congregation, for all the service of the tabernacle: and a stranger shall not come nigh unto you.

5 And ye shall keep the charge of the sanctuary, and the charge of the altar: that there be no wrath any more upon the children of Israel.

6 And I, behold, **I have taken your brethren the Levites from among the children of Israel: to you they are given as a gift for the LORD**, to do the service of the tabernacle of the congregation. ...

20 And the LORD spake unto Aaron, **Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel.**

21 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.

22 Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die.

23 But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance.

24 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.**

Deuteronomy 14

27 And **the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.**

28 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:

29 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.

The Levites were endowed with a special ministry and responsibility from God. They fulfilled the duties of the priesthood and performed the rituals and sacrifices instituted under the Law. They had no territory of their own and therefore did not have an inheritance in the Promised Land like the other tribes. And therefore, the tithe was instituted to support their needs. In fact, the tithes given by the Israelites fulfilled not only their spiritual obligation, but their national obligation as well. Their tithes and offerings

supported the entire system of Levitical rituals, the Temple, the king and his government, the nation's army, etc. Old Testament Israel was a theocracy. The church and the state were one entity ruled by God. When the Jews gave their tithes and offerings, they were fulfilling their spiritual service (what we would call Christian giving today) as well as their national duty (what we would call taxes today). What the modern tithing advocates are demanding of Christians today is that they give the same tithes and offerings to the church, and then somehow still pay their taxes to the government. This is a heavy unbiblical burden that God has never required of His people. Many Christians throughout church history have lived under governments that charged exorbitant taxes, and we are starting to experience this here in America as well. With the majority of American taxpayers giving over 25% of their income to the government, if they are required to tithe 10% and also give an additional offering, they are now required to give nearly 40% of *their income* to the church and the state. This is a severe and unreasonable requirement that can not be supported from Scripture. And it also raises an unsolvable question that the tithing advocates themselves have never been able to completely agree on—should tithes be paid before or after taxes? Since tithing itself was essentially a form of taxation for the nation Israel, how does this work? Do we have to pay tithes on our entire “increase,” as the Israelites did, or are we allowed to deduct our federal and state taxes first? If tithing is such a basic requirement of Christian giving (and we can come under God's chastisement for not tithing), Christians need to know how to perform this obligation properly. But where do we find any instructions for this in Scripture? The answer is simply this: there are no instructions for this in Scripture because God has not put the Church in this situation. The modern tithing advocates are trying to place Christians under two forms of taxation at the same time. They are trying to combine two completely incompatible systems. The question of “before or after taxes” is a logically impossible question that can never be answered by modern tithing advocates. And it is neither just nor Scriptural for them to impose a burden on Christians that is *even greater* than what was required of the Old Testament Jews under the Law, especially considering the fact that the church does not have the same expenses that the nation of Israel had.

Deuteronomy 26

12 When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto **the Levite, the stranger, the**

* There are several different descriptions of tithing in the Law that actually appear to be separate tithes. There are some differing views on this subject, but the tithe of Numbers 18:21–24 is sometimes referred to as the “first tithe,” the tithe of Deuteronomy 14:22–27 as the “second tithe,” and the tithe of Deuteronomy 14:28–29 as the “third tithe,” which was only given every third year. This would result in an average of 23.33% of the Israelites' annual increase. In fact, many modern tithing advocates hold to this view. However, if the Church today were required to give a total of 23% in tithes, we would have to give *over half our income* to the church and state! And once again the tithing advocates are very inconsistent in their teaching, because they do not actually give a total of 23% in tithes. This is just one more of the numerous instances in which they pick and choose which rules they want to follow and which ones they don't. Furthermore, the Israelites were forbidden to sow or reap any crops every seventh year (Leviticus 25:1–7), therefore no tithe could be given, since there was no increase. Why do the modern tithing advocates not practice this as well? They are continually quoting Old Testament scriptures from the Mosaic Law to try to support a mandate for tithing today, yet when it comes to their actual practice, they ignore so much of what the Old Testament says about tithing!

fatherless, and the widow, that they may eat within thy gates, and be filled;

13 Then thou shalt say before the LORD thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them.

According to the above passages in Deuteronomy 14 and 26, the tithes were not exclusively given to the Levites. The Israelites were instructed to distribute their tithes among “the stranger, and the fatherless, and the widow which are within thy gates,” as well as the Levites. Any gift given to those in need qualified as part of one’s tithe. How many tithing churches today allow their congregation to give their tithes to orphans, widows, and others in need? In most of these churches, all the tithes go straight into the church’s own bank account.

References to Tithing in the New Testament

Tithing is hardly ever mentioned in the New Testament. One passage is Hebrews 7, which we have already examined, and this passage actually supports the argument *against* tithing in the Christian Church. Besides this, there are only three instances where tithing comes up, and these are in the Gospels. One is Matthew chapter 23, where the Lord is preaching against the hypocrisy and traditions of the Pharisees. Another is Luke 11:37–52, where the Lord is having a meal with a Pharisee, and gives him a very similar message to Matthew 23. And the third is the Lord’s parable about the Pharisee and the publican in Luke 18:9–14.

In Matthew 23:23, the Lord says, “Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.” The entire chapter of Matthew 23 is a long sermon from the Lord condemning the hypocrisy of the Pharisees, and in verse 23 He criticizes them for nitpicking over tithing while ignoring justice and mercy. As we know, prior to the Cross and the New Covenant, the Jews were still under the Old Covenant and the Law, and this includes the time of the Gospels. Tithing was commanded under the Law, so naturally it was still practiced at this time. Let us also consider our Lord’s opening statement in this sermon:

Matthew 23

1 Then spake Jesus to the multitude, and to his disciples,

2 Saying The scribes and the Pharisees sit in Moses’ seat:

3 All therefore whatsoever they bid you observe, that observe and do; but do not ye after their works: for they say, and do not.

Here we have a command from the Lord to His disciples to do *all* that the Pharisees tell them. The Pharisees were the teachers of the Law (but added many of their own petty traditions), and since the Jews are under the Law at this time, Jesus instructs them to

continue following the Pharisees' teaching (and then proceeds to warn them against the Pharisees' manmade tradition). Since the modern tithing advocates try to use verse 23 as a command to Christians today to practice tithing, why do they not use verse 3 as well, and instruct us to follow the whole Law? These two instructions are part of the same sermon addressed to the same audience, yet the tithing advocates, as usual, pick out one verse that mentions tithing and conveniently ignore all the rest. Their arguments are full of these kinds of inconsistencies. They need to realize the basic principle that the New Covenant did not come until the Cross, when our Lord fulfilled the Old Testament sacrifices by offering Himself as the perfect Sacrifice, and fulfilled the Old Testament priesthood through His ministry as the great High Priest. Until then, the Old Covenant and the Law were still in effect. Just because certain things were commanded by Jesus during the time of the Gospels, does not mean He still commands these things today. Jesus is our Lord and Master, and He decides what His commands will be to His people in every age. He makes changes as He sees fit, as His great purpose is progressively revealed. Changes have been made in past ages, and changes will be made again in future ages. It is our duty as Christians to diligently search the Scriptures and learn what God commands for the Christian Church.

In Luke 11:42, we have a nearly identical statement as in Matthew 23:23, which is such a popular scripture with the tithing advocates. Here the Lord says, "But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone." But again, this scripture can not be used to enforce tithing today for the same reasons.

Luke 18

9 And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others:

10 Two men went up into the temple to pray; the one a Pharisee, and the other a publican.

11 The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican.

12 I fast twice in the week, I give tithes of all that I possess.

13 And the publican, standing afar off, would not lift up so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner.

14 I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted.

This is the famous parable in which the self-righteous, self-promoting Pharisee goes to the Temple and starts bragging to God: "I fast twice in the week, I give tithes of all that I possess." The lesson of the parable is that recognizing one's sinfulness and need for God's mercy is far more important than fasting and tithing. This passage can not be used to mandate tithing today for the same reasons as the previous passages. In fact, if it were applied this way, we would also have to require Christians to fast twice a week!

We have now covered the only four passages in the New Testament that even mention tithing—Matthew 23, Luke 11, Luke 18, and Hebrews 7. And none of these passages provide a shred of evidence that tithing is required of the Christian Church.

It may sound good when pastors and theologians say, “Jesus preached it, so we’re going to do it!” But this does not decide the issue by itself. Jesus taught many more things through the apostles and their epistles after the Cross, that are very different from what He taught to the Israelites, who were still under the Law at the time, and were expecting the prophesied Kingdom. Consider the many other things that Jesus preached, commanded, and practiced during the Gospels, but the tithing advocates themselves to do not follow:

The Feasts of Unleavened Bread and the Passover.

Matthew 26

17 Now the first day of the feast of unleavened bread the disciples came to Jesus, saying unto him, Where wilt thou that we prepare for thee to eat the passover?

The Feast of Tabernacles.

John 7

1 After these things Jesus walked in Galilee: for he would not walk in Jewry, because the Jews sought to kill him.

2 Now the Jew’s feast of tabernacles was at hand. ...

9 When he had said these words unto them, he abode still in Galilee.

10 But when his brethren were gone up, then went he also up unto the feast, not openly, but as it were in secret.

Showing oneself to the priest and offering a gift after being healed of leprosy, as commanded in the Law given through Moses (Leviticus 14:1–32).

Matthew 8

2 And, behold, there came a leper and worshipped him, saying, Lord, if thou wilt, thou canst make me clean.

3 And Jesus put forth his hand, and touched him, saying, I will; be thou clean. And immediately his leprosy was cleansed.

4 And Jesus saith unto him, See thou tell no man; but go thy way, shew thyself to the priest, and offer the gift that Moses commanded, for a testimony unto them.

(See also Mark 1:40–44 and Luke 5:12–14.)

Preaching the Gospel to the Jews only and not to the Gentiles.

Matthew 10

5 These twelve Jesus sent forth, and commanded them, saying, Go not into the way of the Gentiles, and into any city of the Samaritans enter ye not:

6 But go rather to the lost sheep of the house of Israel.

7 And as ye go, preach, saying, The kingdom of heaven is at hand.

Sending out evangelists with no money, no traveler's bag, no extra clothes, and no food.

Matthew 10

9 Provide neither gold, nor silver, nor brass in your purses,

10 Nor scrip for your journey, neither two coats, neither shoes, nor yet staves: for the workman is worthy of his meat.

Mark 6

8 And commanded them that they should take nothing for their journey, save a staff only; no scrip, no bread, no money in their purse:

9 But be shod with sandals; and not put on two coats.

Observing all the ordinances of the Law, including the Temple rituals such as burning incense on the altar.

Matthew 23

1 Then spake Jesus to the multitude, and to his disciples,

2 Saying The scribes and the Pharisees sit in Moses' seat:

3 All therefore whatsoever they bid you observe, that observe and do; but do not ye after their works: for they say, and do not.

Luke 1

5 There was in the days of Herod, the king of Judaea, a certain priest named Zacharias, of the course of Abia: and his wife was of the daughters of Aaron, and her name was Elisabeth.

6 And they were both righteous before God, walking in all the commandments and ordinances of the Lord blameless.

7 And they had no child, because that Elisabeth was barren, and they both were now well stricken in years.

8 And it came to pass, that while he executed the priest's office before God in the order of his course,

9 According to the custom of the priest's office, his lot was to burn incense when he went into the temple of the Lord.

10 And the whole multitude of the people were praying without at the time of incense.

11 And there appeared unto him an angel of the Lord standing on the right side of the altar of incense.

All of these things were commanded and/or practiced by Jesus Himself in the Gospels, yet none of them are practiced by the tithing advocates today. How inconsistent it is for them to try to use this argument to teach tithing today!

When listening to pastors who teach tithing today, one will often hear phrases like, "The Bible says do it, so we better do it!" or "Is the Church less important than Israel?" But clichés like these prove nothing. The Bible says many things in the Old Testament, especially in the Mosaic Law, that all Christians agree no longer apply to us today. Serving the Lord is always of the utmost importance in any age, but again that does not

decide this issue. The question is simply whether or not God has commanded the New Testament Christian Church to contribute a mandatory minimum of 10% of its increase. And the answer is quite clearly “No.”

As we are growing in grace and knowledge, it is inevitable that Christians will have different views on various issues. Many of the most faithful and godly Christians I have ever known were staunch tithing advocates. And while I differ with them on this particular question of doctrine, I respect their right to hold to their own convictions, and I honor them for their love for the Lord and their service in His Name. The Scriptures often command us to show love and patience with our brethren for these very reasons. There are many Christians who faithfully defend all the great foundational doctrines of the Christian faith, such as the person and work of Christ and the resurrection, but who do not have the same understanding of other principles related to the Christian life. And we must walk together in Christian love, as we continue to grow in our understanding of the Scriptures. Sound doctrine is certainly vital in our Christian walk, and we should proclaim the truths of Scripture with boldness and conviction. Yet the reality on this earth is that God’s people will always have differing views on certain Biblical subjects. And it will continue this way until our Lord’s return. Until that great Day, we are exhorted to “earnestly contend for the faith,” while at the same time showing love and honor to our brethren who do not always agree with us.