

## Faith and Finance

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To Tithe or Not to Tithe, That is the Question

Do you tithe? Do you really?

Do you tithe in accordance with the biblical concept of tithing which was administered under the Law of Moses or do you tithe based on ancient pagan ceremonial tithing?

Is tithing a New Testament concept? And, are we bound today by a Law other than the Law of Christ?

Let's think about it.

In the Bible, we are first introduced to the tithe in Genesis 14:20 when Abram gave a tithe to Melchizedek, king of Salem. Hebrews 7:4 describes the tithe as “a tenth.” Thus, early in scripture we are introduced to and educated about both the term “tithe” and its meaning. According to Adam Clarke in his commentary on Genesis 14:20, “the institution of offering tithes... dates back to a period greatly anterior to Israelite history.” Several historical sources indicate that the offering of a tenth of one’s goods or monies was practiced by most civilized nations even prior to the time of Abram. These nations were civilized - though pagan in that they did not worship Jehovah God.

We learn even more about tithing as administered under the Mosaic Law. In Leviticus 27:30-34 and Numbers 18:21, 26-28 we discover what could be called the “first” tithe or priestly tithe. With the priestly tithe, each year all of Israel was to set aside one tenth of the land, whether of the seed of the land, or the fruit of the tree, it was to be set aside as holy to the Lord. The Israelites were to give this tithe to the Levites, who then were to give a tenth to the priests - as payment for the spiritual work they performed on behalf of all of Israel.

But, in following the Mosaic Law, we are not done there.

The “second” tithe as described in Deuteronomy 14:22-27 was to come from the seed, the corn, the wine, the oil, and the firstlings of their flocks. This tithe was to be prepared and eaten by the “giver” and his household – along with, once again, the Levites. The ceremonial meal was to take place at Jerusalem as determined by God Himself (2 Chronicles 6:6). For those who lived too far from Jerusalem the exception was made that they could, before leaving home, sell the prescribed items, take the money to Jerusalem, and buy the necessary goods once there. This too was to be an annual event, so that the Israelites would “learn to fear the Lord God always” (Deuteronomy 14:23).

But, wait, there’s more.

There was a “third” tithe under the Law of Moses known as the “charity” tithe and found in Deuteronomy 14:28-29. Every third year all of Israel was to store up at home a tenth

of the produce grown that year. Once again, this tithe was to provide for the Levite (since he had no inheritance in the land), as well as, the stranger, fatherless, and widows among them. All of Israel partook of this tithe “that the Lord your God may bless you in all the work of your hands which you do” (Deuteronomy 14:29).

Then, beyond the two distinct annual tithes and the triennial additional tithe, in the Mosaic Law there were other strict ordinances governing the treatment of produce, grain, and cattle. There were many other offerings and gifts to be made in the course of everyday living that time and space do not allow for further investigation. However, Paul Tucker, in his outstanding classroom book on Christian Stewardship suggests that because of the specific requirements of the Law of Moses, “**faithful Jews gave... at least one third of their total offerings to God.**” Have you ever even considered the percentage of your annual income you give to God and His causes?

What about Christians? What are we to do? Should we adhere to the “one-tenth” rule that was followed by pagan societies? Are we bound by the Law of Moses with its highly specific times, places, and offering guidelines? Or, is there some other law under which we serve?

Certainly the fact that pagan societies long before us have given a tithe, or a tenth, of their income to their “gods” provides us with a sobering examination of our own intentions when giving. Will we, as Christians, be outdone by those who did not follow the living and true God of the Bible; the God who abundantly blesses each one? Are we

no closer to God than for pagan deities to receive more than the Creator and Sustainer?  
Heaven forbid!

But what about the Law of Moses; are we to tithe based on this Old Testament law?

Let's consider together why we are not.

Foremost, Christ Himself freed us from the Law of Moses (Galatians 3:19-25, Galatians 4:21-31, et al.) by instituting the New Covenant, or Testament, by His death (Hebrews 7:11-19; 8:1-13; 9:15-17). Christians are no longer bound to follow the Law of Moses.

We have been delivered; we have been freed (Romans 7:1-6). As such we are to no longer follow the ancient Jewish tradition of tithing or the following of any of the other rituals instituted under that first covenant – the Old Law which has served (and continues to serve) its purpose. We now enjoy the liberty found in Christ – serving His law – the Law of Liberty (James 1:25), or Law of Christ (Romans 8:2).

So, what would Christ have us to know about giving? In our freedom from the Old Law are we freed from giving too?

Consider the following information about giving in the New Testament as compiled by Tucker in his book:

- “One out of every six verses in the Gospels concerns man and his possessions.”
- “Nineteen out of thirty-eight parables deal with material possessions.”

- “There is thirty-two times as much about stewardship as about the Lord’s Supper.”

**It is evident that Jesus wants His people to be givers.** He wants us to follow His example “who gave Himself for us” (Ephesians 5:2). He wants **cheerful** givers (2 Corinthians 9:7) who understand the principles of giving and receiving (Acts 20:35). He wants us to be **thoughtful** and **bountiful** givers (2 Corinthians 9:6-7) – reflecting on the bounty God has provided, the love He showed in giving His only begotten Son, *and the love we indicate by what we return to Him.* He wants **trusting** givers who believe that no gift given to God (time, talent, or money) will go unreturned many times over (Luke 6:38; 2 Corinthians 9:8; Philippians 4:18-19). And he wants both **consistent** and **proportional** givers – “on the **first day of the week** (*every* week has a first day– JP) let each one of you lay something aside, storing up **as he may prosper**” (1 Corinthians 16:2).

May we never use our Christian liberty as an “opportunity for the flesh” – an opportunity to do less or be less or give less than what Gods wants. Rather let us exercise our Christian liberty such that our love and care for one another and our love for God abound all the more. Let us take our knowledge of the Old Law and allow it to teach us (Romans 15:4) and tutor, or discipline, us (Galatians 3:24).

May we be like the children of Israel when they were giving to build the tabernacle. In Exodus 35:20-39 we learn that they had hearts that were *stirred* and *willing* to give. They

were so motivated to build an amazing tabernacle to God that they not only gave, but *actually gave too much* (36:5-7)! Let us learn from their example.

And then let us allow the love of Christ to compel us to begin living *and giving* for Christ and His church first, before we give to ourselves (cf. 2 Corinthians 5:14-15). The church will be blessed, His causes will be supported, and He will be glorified.