

On Tithing

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Should Christians tithe? The question, along with its archaic language, may be unfamiliar to outsiders to Christian churches. In everyday terms, the question means this: “Are Christians morally required to give ten percent of their income to the church that they are a member of?”

The first thing to contend with is terminology. The word “tithing” itself does not simply denote an offering. It means one tenth. The question of tithing then is not the same as the question of “giving.” Instead it is a question of how much should be given, and to whom. It is important to make this as clear as possible at the outset so that the person who says “I do not tithe” is not misunderstood as saying “I do not believe in financially supporting the church.”

Biblical support for tithing is drawn from several passages of Scripture. Something to be careful about is the tendency to draw on a passage of Scripture to bolster the case for tithing when the passage itself concerns only *giving* to the church in general, not giving ten percent of one’s income to the church, which is a much more specific practice. Obviously a good case for tithing will emphasise the place of giving in general, since tithing is one kind of giving, but it would be an important mistake to think that an argument for giving *is* an argument for tithing. The texts that I am interested in here are those that specifically mention a tenth, or texts that require an interpretation that connects them to other texts that refer to a tenth. For this reason, familiar texts such as “the Lord loves a cheerful giver” do not bear on the question of tithing.

Old Testament Passages Used in Defence of Tithing

Most of the references to the practice of tithing in the Torah (the five books of the law) do not describe what a tithe is. They merely tell us that it happens. For example in Numbers 18:26, instructions are given to the Levites: "When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the LORD's offering." We know that the Levites received something from the community, and that they were supposed to give something. But understanding what this passage refers to requires that we know the details surrounding the tithe that the Levites received. Likewise, Leviticus 27:32 says, "The entire tithe of the herd and flock—every tenth animal that passes under the shepherd's rod—will be holy to the LORD." It tells us how much a tithe is, but not *what* it is, in the sense of what it was for. It would be a mistake, then, to think that we have a very strong case for tithing because of the large *number* of texts that refer to tithing, such as this one (or Deuteronomy 12:17, for example). All such texts presuppose a prior understanding of what tithing is. That understanding is spelt out in detail in two places. Those passages are Deuteronomy 14:22-29 and Deuteronomy 26:12-15. To gain an understanding of what tithing is in the Old Testament then, these are the most important passages to familiarise ourselves with. For that reason I will reproduce them here in their entirety.

Deuteronomy 14:22-29

Be sure to set aside a tenth of all that your fields produce each year. Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the LORD your God always. But if that place is too distant and you have been blessed by the LORD your God and cannot carry your tithe (because the place where the LORD will choose to put his Name is so far away), then exchange your tithe for silver, and take the silver with you and go to the place the LORD your God will choose. Use the silver to buy whatever you like: cattle, sheep, wine or other fermented drink, or anything you wish. Then you and your household shall eat there in the presence of the LORD your God and rejoice. And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own.

At the end of every three years, bring all the tithes of that year's produce and store it in your towns, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands.

And the second passage:

Deuteronomy 26:12-15

When you have finished setting aside a tenth of all your produce in the third year, the year of the tithe, you shall give it to the Levite, the alien, the fatherless and the widow, so that they may eat in your towns and be satisfied. Then say to the LORD your God: "I have removed from my house the sacred portion and have given it to the Levite, the alien, the fatherless and the widow, according to all you commanded. I have not turned aside from your commands nor have I forgotten any of them. I have not eaten any of the sacred portion while I was in mourning, nor have I removed any of it while I was unclean, nor have I offered any of it to the dead. I have obeyed the LORD my God; I have done everything you commanded me. Look down from heaven, your holy dwelling place, and bless your people Israel and the land you have given us as you promised on oath to our forefathers, a land flowing with milk and honey."

Some overall observations can be made by comparing these two passages:

- 1) The tithe was one tenth of all that a person produced over a three year period.
- 2) The tithe was brought to the storehouse of the town.
- 3) The tithe was transferable for silver (and as such, agricultural produce was the same as monetary income for the purposes of tithing).
- 4) The tithe was set aside for an event that was a celebration.
- 5) Many of the people who consumed the tithe at this celebration were the same people who produced it.
- 6) In addition to celebrating and consuming the tithe, the people were instructed to make sure they gave out of the tithe to the Levites, as well as the poor, the widows and the fatherless (namely, the disadvantaged), so that nobody missed out, whether they had the means to produce their own tithe or not.
- 7) Certain ceremonial restrictions applied to the eating of the tithe (for example one could not eat it while in mourning).

This then is the practice of tithing as prescribed by the Old Testament law. It was communal giving – not primarily to any religious institution, but to the wider community. The very first thing that will be noticed (or at any rate, the first thing that I noticed) is that this is *never* the practice that Christians today refer to when they say that they "tithe" at their local church. What Christians who say that they practice "tithing" today mean is that they give ten percent of their income to the church.

One thing that may be said in defence of tithing is that those who work in the temple are specified as recipients of the tithe in the Old Testament, and in the New Testament, the *church* is the temple, and so we should tithe to those who work in the church. It is certainly true that there is a typological relationship between the Temple in Israel and the Christian church. This is spelled out clearly in several passages of Scripture (especially Ephesians 2:19-21.). The Church is the temple of God. However, notice that the practice of tithing as prescribed in the Old Testament law was not a tax to the temple. Instead *some of* the tithe was given to those who worked in the temple so that they did not miss out, and they were able to enjoy the produce of society. The reason the Levites were specifically included is that they had no allotment of their own as a result of their priestly role, and so they – like the poor – would have nothing to celebrate with were it not for the tithe. This is more akin to welfare than modern “tithing” when it came to the Levites.

I want the reader to notice that everything I have said so far is entirely independent of the thorny question of the extent to which Christians should obey the Old Testament law. I did this for two reasons. Firstly, by expressing a position on the question of the law, I run the risk of causing people who do not share that view to switch off, and to view the other things I say here in a negative light, whether intentionally or not. The second reason I have avoided the question of the law is that I do not believe that it is necessary to answer that question in order to answer the tithing question. The approach I am taking here is to explain that *even if* we should follow the laws regarding tithing, this does not justify the claim that Christians should give ten percent of their income to the church. If by “tithing” we simply mean to refer to the practice of setting aside ten percent of our produce and using it as described in the Old Testament Law, then as we have seen, this has nothing to do with the practice of giving ten percent of our income to the church.

What about Abram?

In addition to the law’s commands about the tithe, one passage that is frequently appealed to in order to build a case for tithing to the church is Genesis 14:11-24. To summarise, four kings raided Sodom and Gomorrah,

and they took away the plunder with them. They also took away Lot, Abram's nephew. When Abram heard about what had happened to Lot, he went after the kings with over three hundred men, and rescued Lot, taking back the booty and the other captives as well. After this victory, the priest Melchizedek, who was the king of Salem, blessed Abram. In return, Abram gave the king one tenth of all the booty from Sodom and Gomorrah. The king of Sodom offered to let Abram keep the rest of the booty, but Abram refused, since he did not wish to receive anything from him, lest he boast and say "I have made Abraham rich" (verse 23). Abram only took what his men had eaten and the share that belonged to the men who had gone with him to rescue Lot.

Notice several things about this passage. Firstly, we are not talking here about either Abram's or Lot's income or produce. There is no evidence anywhere that either man gave Melchizedek *any* of their own income or produce, at this point or at any later time. What Abram gave was ten percent of the booty from Sodom and Gomorrah.

Secondly, notice that Abram did not even consider the booty to be his own. He actually gave away other people's money, and he repudiated the idea that he should own any of it, in case anyone might think that he got rich off the back of the king.

Thirdly and very importantly, there was no prescription given by either Melchizedek or by God that Abraham ought to have given ten percent of anything. When looking at any issue in Scripture, it is always important to distinguish between *prescriptions*, that is, commandments about what people should do on an ongoing basis (or even on a one-off basis), and *descriptions*, that is, accounts of events that took place. Descriptions of what somebody did – even somebody righteous – do not become laws about what we ought to do. For example David killed Goliath, yet we do not infer from this that we ought to kill tall people, even the ones named Goliath. In fact, even in some cases when God did command righteous people to do something, it does not follow that we ought to do it. Abraham was commanded to kill his son. The children of Israel were commanded

to march around the city of Jericho. Neither of these events is presented as normative, that is, something that we should do on an ongoing basis.

As far as I am aware, these are the two main arguments that are made from the Old Testament for the practice of tithing: The law required it, and Abram did it. In the first case, we have seen that what the law required was not “tithing” as we think of it. It was the practice of families setting aside resources to be consumed by those very same families in a party, and the Levites and the poor were included in that party. In the second case, Abram tithed only what he and his men plundered from the men who kidnapped Lot, and this was a one-off gift, coming from what was not his own income or produce, and it was not even commanded on this occasion, let alone on an ongoing basis. In short, the passages of the Old Testament that are used to defend the requirement to tithe simply cannot do so, and are quite considerably removed from their context and misunderstood when they are used in this way.

Tithing in the New Testament

There are only three occasions where tithing is mentioned in the New Testament. One of those occasions appears twice, since Matthew and Luke record the same teaching of Jesus. I will quote just one of these, from Luke 11:42 (similar to Matthew 23:23): “Woe to you Pharisees, because you give God a tenth of your mint, rue and all other kinds of garden herbs, but you neglect justice and the love of God. You should have practiced the latter without leaving the former undone.” Notice that Jesus does not say that the Pharisees should *not* tithe. In fact, he says they should not leave tithing undone, but that justice and the love of God is more important than tithing. Jesus doesn’t say anything about *how* they should tithe or what it involves, because everyone already knew this. It was spelt out clearly in the law, in the two passages in Deuteronomy that we saw earlier. The only other time Jesus is recorded saying anything about tithing is in his parable of the Pharisee and the tax collector. In Luke 18:12, while the Pharisee in Jesus’ story is praising himself before God, he says, “I fast twice a week and give a tenth of all I get.” Again, nothing is said about what tithing consists of, because no Jew

would have been in doubt about it, since the Law clearly explained it. So there is nothing in the Gospels that says anything suggesting that we ought to tithe to the local church.

The only other occasion where giving ten percent is mentioned is in the book of Hebrews, chapter 7. However, what we find there is not instruction for Christians to tithe to the church, but rather a recollection of history – the encounter between Abram and Melchizedek, which we looked at earlier. Here's what it says, in verses 1-10.

This Melchizedek was king of Salem and priest of God Most High. He met Abraham returning from the defeat of the kings and blessed him, and Abraham gave him a tenth of everything. First, his name means “king of righteousness”; then also, “king of Salem” means “king of peace.” Without father or mother, without genealogy, without beginning of days or end of life, like the Son of God he remains a priest forever.

Just think how great he was: Even the patriarch Abraham gave him a tenth of the plunder! Now the law requires the descendants of Levi who become priests to collect a tenth from the people— that is, their brothers—even though their brothers are descended from Abraham. This man, however, did not trace his descent from Levi, yet he collected a tenth from Abraham and blessed him who had the promises. And without doubt the lesser person is blessed by the greater. In the one case, the tenth is collected by men who die; but in the other case, by him who is declared to be living. One might even say that Levi, who collects the tenth, paid the tenth through Abraham, because when Melchizedek met Abraham, Levi was still in the body of his ancestor.

In context, the writer goes on to say that Jesus is like Melchizedek, because he is not a priest based on the law – which only allowed descendants of Levi to be priests – but rather he has his priesthood “on the basis of the power of an indestructible life” (v. 16). The point of the above quotation, then is to say that in a way, Abraham (the ancestor of the Levites) giving a tenth of the plunder to Melchizedek (who is like Christ) who in turn blesses Abraham signifies that Christ's priesthood is greater than the Levitical priesthood of the Mosaic covenant. But there is quite obviously no suggestion here that has anything to do with Christians having an obligation to give ten percent of their income to the church – the subject is not even remotely implied in this context.

So in short, every reference to tithing in the Old Testament refers to something *other* than giving ten percent of one's income to the church, and there are no New Testament references that introduce a new practice of giving ten percent of our income to the church. In order for a Christian – especially a Protestant, to be able to

declare with any authority that God requires Christians to give ten percent of their income to the church, they must be able to show us that the Bible lays down such a requirement. It does not.

So what *should* I give to the church?

If tithing is not a biblical requirement, then how much should you give to the church? The answer is – I have no idea. It depends on a lot of things, like how much money you have, what the church needs, and probably a number of other things. There is no direct biblical instruction to church members on just how much they should give to the church.

There are several passages which do speak to the issue of Christian giving. The largest is 2 Corinthians chapters 8 and 9. The context is as follows: The churches are contributing to the welfare of poor Christians in less prosperous places. Paul tells the Corinthians that he has been boasting to other churches at how generous the Corinthians are, and he is sending Titus to them to collect their contribution. Then we come to the often quoted verses in chapter 9, verses 6-8.

Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work.

“The Lord loves a cheerful giver,” Paul says. However, the point is not that “the more you give, the more the Lord will love you.” Rather, the point is that you should not give because you think you *have* to give a certain amount, because God doesn’t love that. Give what you have decided to give so that when you give it, you will be happy to do so, rather than grudgingly giving in to a rule. *This* is what the Lord loves. The context here, however, is about charity to poor Christians, so there is no obvious direct application to the amount that we should be giving to the local church.

In my view the passage of Scripture that has the most direct relevance of the question of giving to the church is 1 Timothy chapter 5, simply because it is undeniably about giving to the church, and it even mentions the wages of those whose work is in the church. The chapter as a whole is about the welfare and treatment of those in the local church. For example, do not rebuke an older man harshly, but rather exhort him as you would a father (v. 1), provide for the widows in the church who have nobody to support them (v. 3), and if people have widows in their families that they can provide for, they should provide for them rather than burden the church with the cost (v. 16). Then we come to verses 17-20, where Paul discusses the treatment of elders:

The elders who direct the affairs of the church well are worthy of double honor, especially those whose work is preaching and teaching. For the Scripture says, "Do not muzzle the ox while it is treading out the grain," and "The worker deserves his wages." Do not entertain an accusation against an elder unless it is brought by two or three witnesses. Those who sin are to be rebuked publicly, so that the others may take warning.

Notice that in context immediately prior to these four verses, the particular way of honouring people that Paul is discussing is financial, where the church supports some of its members. Now Paul says that elders – and especially those whose work is preaching and teaching – are particularly worthy of such honour. But he does not stop there. The two quotations he makes, one from the Old Testament law and one from Jesus, make it clear what he is referring to. First, he refers to the law against muzzling an ox while it treads the grain. It was the ox's task to work the grain, and so it was allowed to take from the grain what it needed to eat. Likewise, it is an elder's job to manage the church, to teach and to preach in the church. The comparison then means that since this is his job, he is entitled to use what the church provides to provide for his needs. The quotation from Jesus is no less clear. It comes from Luke 10:5-7, where Jesus instructs his disciples before sending them out as missionaries.

When you enter a house, first say, 'Peace to this house.' If a man of peace is there, your peace will rest on him; if not, it will return to you. Stay in that house, eating and drinking whatever they give you, for the worker deserves his wages. Do not move around from house to house.

Here Jesus told his disciples in no uncertain terms to accept what was provided to them as they stayed and ministered. Paul is drawing on Jesus' teaching about those in ministry. Elders do not go from town to town as the disciples did, they instead work in one congregation, and from that congregation they are entitled to

receive support. The same idea is seen again in 1 Corinthians 9, where Paul insists that those who work do not support themselves, but they are supported by those for whom they work. He says that this applies to him as well, since “Don’t you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar? In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel” (vv. 13-14). Paul also says that he freely chose to give up this right (verse 15), but it is a right that he says those whose work is preaching the Gospel should have.

How much support should an elder receive? Again, I have no idea, any more than I know “how much” you should give to your local church. How much church members should give to support them is not based on any amount, it is based on need. But the fact that I have shown that the Bible does not command “tithing” certainly shouldn’t lead to a position of being miserly or reluctant to give. Good elders are an immeasurable asset to any church, and we should be more than happy to demonstrate their worth to us by supporting them generously if their full time work is in the church. If those whose work is in your church are not good enough that you would want to generously support them even if you could, then why do you have them?

Closing Thoughts

Obviously in our day and age, so much of what a church does requires money, and that money will come from those who believe in the mission of the church, its members. What they will need to give depends on what is needed, but nobody may, with biblical authority, tell the members of the church that God requires that they give ten percent of their income to the church. The texts that are most often appealed to in order to support this claim do not do so when they are fairly examined, and the only texts that do speak to the issue of giving to the church say nothing about the amount that ought to be given. These facts ruin sermons on tithing – and they should. However, a church that is faithfully doing the work of the Gospel should not fear that it will collapse without tithing. The fact is, Christians believe in and will support faithful ministry. Many churches get

by financially just fine, in spite of not requiring tithing, simply because its members are in no doubt of the biblical focus and outstanding work of the ministry they are supporting.

So the next time you hear someone tell you that “unless you tithe, God cannot bless you,” or if they ask “why would you withhold what God requires?”, ask them if they can tell you where the Bible commands them to give ten percent of their income to the church, and offer to spend just five minutes looking at what Scripture teaches. If they don’t want to hear it, that’s fine, but simply ask politely that they don’t try to lay a burden on you that they have no intention of justifying.

Down with tithing. Up with giving!