

## TO TITHE OR NOT TO TITHE?

It needs to be established at the very outset here that this study does not teach against Christians giving into the work of God. It is about how they give – whether spontaneously, or by compulsion. A teaching persists in the contemporary church that Christians under grace in the New Testament are obligated to tithe as the Jews under the law had to tithe in the Old Testament. There are no defining scriptures anywhere in the Bible however, to validate such teaching. Nevertheless the proponents of tithing do use scriptures to argue their position.

The purpose of this study is to examine those scriptures in context to determine if they really can be used for that purpose. But first let us find out exactly what the tithe is (CP Lev 27:30-34). We see from this that the tithe is a tenth part. Under the law here the Old Testament Jews had to pay ten percent of the produce of the earth and the increase of their herds and flocks to God. It had nothing to do with money then, as it has today. Today the tithe is stipulated as ten percent of one's gross income which has to be paid to the local church. Those who argue for the tithe use Mal 3:8-11 to teach that the local church, being the place where Christians are spiritually fed, is the New Testament equivalent to the Old Testament storehouse where the tithes had to be taken, and that New Testament Christians who withhold their tithes will be cursed the same as the Old Testament Jews (CP Mal 3:8-11). Nothing that God says here can be applied to New Testament Christians. God rebuked the Jews who were under the law and obligated to tithe. New Testament Christians are not under the law because it has been fulfilled in Christ, and they have been redeemed from its curse (CP Ro 10:4; Ga 3:13-14).

The tithe is first mentioned in scripture when Abraham tithed to Melchizedec – a priest of the most high God – from the spoils of war after the slaughter of the kings, when Abraham rescued his nephew Lot and the women captives, in Gen 14 (CP Gen 14:18-20). We will learn more about this tithe and how it is represented by the proponents of tithing in the contemporary church a little later when we study He 7. Another argument for tithing is said to be found in Mt 23:23 (CP 23:23). Many in the church believe that by acknowledging the obligation of the Jews to tithe here Jesus is teaching that tithing is also obligatory for New Testament Christians. Tithing is not even the issue though. Jesus was rebuking Scribes and Pharisees who were subject to the law and obligated to tithe anyway. The issue Jesus was addressing was not their tithes, but their neglect of justice, mercy and faithfulness toward others. To practice these was more important than being sticklers for the smallest detail of tithing (CP Mt 23:24-33). This is what Jesus was really leading up to in Mt 23, which precludes V23 from being used to teach that Jesus was sanctioning tithing for New Testament Christians.

Compulsory tithing under the law in the Old Testament does not translate to giving under grace in the New Testament. The New Testament does not compel Christians, but rather invites them to give generously in response to the needs of others, and as an expression of their love for God (CP 1Cor

16:1-2; 2Cor 8:1-15; 9:1-15; Ga 6:6-8; Jas 2:13-17; 1Jn 3:16-19). We learn from these scriptures that New Testament giving is voluntary, spontaneous and freely given, not from a sense of obligation nor with an intent to merit blessings. Giving is to be seen as a privilege, not an obligation. 1Cor 16:1-2 is used by those who promote tithing to teach that the money the Corinthians were to put aside each Sunday represented the tithe. 2Cor 8:2-4 is used to encourage Christians to tithe, yet in V8 Paul clearly states that he was not commanding the Corinthians to give; he only wanted them to prove the sincerity of their love for their brothers and sisters in Christ. In V7 he calls their giving an act of grace, which is the exact opposite of mandatory tithing. In 2Cor 9:5 Paul stresses the importance of the collection being seen as a willing gift, not as money that has been extorted from them (CP 1Cor 16:3-4 with 2Cor 8:2-4, 7-8 and 9:5). The clear teaching in all these scriptures is that New Testament giving under grace comes from what one has, not from what one does not have. Christians are only expected to give according to their means, and although there must a readiness and eagerness in giving, Christians do not have to run themselves into debt or reduce themselves to poverty level in order to give into God's work. This is acceptable to God. The issue is one's willingness to give – not the amount (CP Lu 11:41; 2Cor 8:11-12; 9:7). Christians must not feel bad if they are ever unable to give (CP 2Cor 8:13-15). This teaches that Christians who are well off should meet the needs of those who are not. In this way none will lack, and there will be equality for all, just like God directed the Israelites with the manna in the wilderness (CP Ex 16:16-18).

There are four things Christians must do in giving: they must give willingly from the heart, they must not give grudgingly; they must not give of compulsion; they must give cheerfully (CP 2Cor 8:12; 9:5, 7). Christians who give what they can to those in need will find that the grace of God furnishes a sufficiency for their own needs, and even more, in order that they may abound in good works for others (CP Psa 41:1-2; Pr 11:24-25; 19:17; 22:9; Ecc 11:1; Lu 6:38; 2Cor 9:6, 8-15). At the heart of all Christian giving is the acknowledgement that God is the creator, the owner, and the giver of all things, and what we give back to God is only a part of what He has given to us in the first place (CP Gen 1:1; Ex 19:5; De 8:7-20; 1Chr 29:10-16; Psa 24:1; 50:10-12; Hag 2:8; Jn 1:1-3; Jas 1:17; 2Pe 1:3). Everything Christians have belongs to the Lord. No one has anything that they had not first received from God.

Those who hold that tithing is obligatory for New Testament Christians also use He 7: 1-10 to teach that, as Abraham was the antecedent of all New Testament Christians and paid a tithe to Melchizedec, it is incumbent upon all New Testament Christians to tithe. They contend that Abraham was the representative payer of all his seed to come, which Christians are (CP Ga 3:29). Now let us look at He 7:1-10, but in the context of the whole chapter to see what it really means (CP He 7:1-28). When kept in the context of the whole of Ch 7 it is plain to see that tithing, as being obligatory for New Testament Christians, is not being taught in V1-10 at all. Melchizedec is the subject, not Jesus, and tithing is mentioned only in the context of demonstrating the superiority of Melchizedec over

Abraham and Levi in the first place, and the superiority of Christ's eternal priesthood over the temporary Levitical priesthood in the second place, which makes the New Covenant superior to the Old. That is the theme of He 7, not tithing. Tithing is only incidental to proving that the New Covenant, of which Jesus is the mediator, is by far superior to the Old Covenant, and it cannot be made to mean anything else (CP He 7:19, 22-28; 8:6-13; 9:11-15). We also learn in these scriptures that the Old Covenant has been made obsolete in Christ and done away with in its entirety. That was how God designed it: the Old Covenant was only temporary; the New Covenant under Christ is everlasting (CP Hos 2:11 with Ro 3:21-22; 10:4; 2Cor 3:7-14; Ga 3:19-26; 4:21-31; 5:1-4; Eph 2:13-16; He 7:12, 18:22; 8:6-13; 9:8 -15; 10:1-10). The clear teaching in all these scriptures is that the Old Covenant, which includes the law on tithing, has been completely abolished in Christ and has no relevance for New Testament Christians. Yet those who stand for tithing argue that the tithe itself was not abolished, because it was established by Abraham four hundred and thirty years prior to the law when he tithed to Melchizedec in Gen 14:18-20, which we looked at earlier, and therefore it should be carried on by New Testament Christians. They use Ga 3:17-18 as their proof text. Let us see what it says, but also in context (CP Ga 3:13-18). This scripture cannot be used to teach that Abraham's tithe to Melchizedec should be continued. This has nothing to do with tithing, or Melchizedec. It is about the Covenant God made with Abraham. Paul is using the analogy of God's Covenant with Abraham, and a legal agreement made between humans, to show that once the parties to it ratify an agreement, it stands forever – it cannot be annulled or voided. What Paul is teaching here is that the blessings God promised Abraham stand forever too. They were not affected by the law in any way (CP Gen 12:1-3, 7; 13:14-18; 15:1-18; 17:4-8; 22:15-18; 26:1-8; 28:1-4, 10-15 with Ro 4:1-25). This is the Covenant God made with Abraham. The purpose of the law was to keep a sinful people in the way of salvation until the seed of Abraham – Christ – came to inherit the promise, and distribute the blessings to all who receive Him by faith as saviour (CP Ga 3:6-16, 19-29). Everyone in Christ, regardless of nationality or sex, is the seed of Abraham and heir of God's Covenant promise.

It is patently obvious from the scriptures studied thus far that none of them can be legitimately used to promote tithing as a New Testament Christian obligation. As stated at the outset of this study, there is no defining scripture anywhere in the bible to validate any teaching that it is incumbent upon New Testament Christians to tithe. As also stated previously, compulsory tithing under the law in the Old Testament does not translate to giving under grace in the New Testament. New Testament giving is centred entirely around stewardship – Christians giving of themselves completely to the work of God – which includes their time, their finances, and their material possessions (CP Mt 10:37-39; Mk 8:34-38; Lu 14:26-35).

None of this is teaching against New Testament Christians giving in to the work of God through their local church. Scriptures are very clear on the subject of giving – only those who sow into the Kingdom will reap the Kingdom benefits (CP Ga 6:6-10). Paul is defining God's law of sowing and reaping here. It applies to every aspect of the Christian walk: Christians giving of themselves, their finances and their time to others; their financial support of the ministry, their moral behaviour, and their Christian service. Ga 6:9-10 teaches that while ever Christians keep doing good, in spite of the opposition they may encounter, in due course they will reap the fruit of the harvest. And notwithstanding that they are to do good unto all men, they are to be particularly concerned with the well - being of other Christians (CP Mt 25:31-46). All Christian giving has to be as to God, the Christians' source, for whatever Christians do they are doing it as unto Jesus. Jesus equates Christians' treatment of those in need with their treatment of Himself: what Christians do for them, they do for Him. The Christian walk is not only a spiritual walk, it must also serve the material needs of others, especially other Christians (CP Jas 2:13-17).

Here Christians are presented with the real test of their faith. Christians are not justified by works, but because they are justified by faith, they do the works. This proves their consecration to God's service and confirms their love for God and for each other (CP 1Jn 3:16-19). The only faith that saves is that demonstrated by works out of Christians' love for God. This scripture is the exact counterpart of Jn 3:16: "*Whosoever believeth in Him should not perish, but have everlasting life*". 1Jn 3:16-19 is the acid test of Christianity by which Christians know whether they are following the example of God's love to others. If Christians are not willing to give of material things to others in need, they certainly would not lay down their lives for them. It is not enough that wealth and material possessions are acquired for self-gratification. They must always be made available for the work of God (CP Mt 6:19-24; Lu 12:13-21; 2Cor 9:5-6). Although God's law of sowing and reaping dictates that blessings will always be returned for generosity, Christians must never give in order to receive. Giving must always be motivated by love.

It is the duty of all who are taught the word to help provide material support for those who teach the word. Those who minister the word are entitled to live off the word (CP 1Cor 9:7-14; Ga 6:6; 3 Jn 5-8). No workers of the word should have to seek help in any form outside the church. Christians have a duty, which should be seen as a privilege, to contribute to the needs of every worker of the word. They must not be treated like beggars, but received, sent, and supported in a manner worthy of God (CP Mt 10:40-42; Lu 10:3-7; 1Ti 5:17-18). In Mt 10:41-42 Jesus promises that "*he that receiveth a prophet in the name of a prophet shall receive a prophet's reward and he that receiveth a righteous man in the name of a righteous man shall receive a righteous man's reward*". This teaches Christians how important it is in God's purposes to receive and support true messengers of the gospel.

In bringing this study to a close here it needs to be restated that while there is extensive teaching on

Christians giving into the work of God in the New Testament, there are no scriptures whatever that teach tithing. What they do teach is that Christians belong to God and what they have is held as a trust for him. Their giving is done to help those in need and to advance the Kingdom of God. They are only obliged to give in accordance with their means, out of what they have, and the amount they give is not

as important as their willingness to give it. Giving is seen as proof of their love. It is done sacrificially and voluntarily. In their giving Christians sow not only money, but also faith, time and service. To sum up, their giving is characterized by what Paul said in 2Cor 9:7, *“every man according as he purposeth in his heart, so let him give, not grudgingly, or of necessity: for God loveth a cheerful giver.”*