

## **Introduction**

Tithing is a Biblical Principle. The word “tithe” means a tenth, and relates to a tenth being given by the people for the work of the Lord.

The question that this booklet will address is: Are Christians today, who are under the New Covenant in Christ; required to still offer a tenth of their income to the church? Many churches teach that it is required, and pressure, coerce and even insist that their congregation do pay their tithes regularly.

In so doing, it is taught that the giver will be richly blessed by God because “God loves a cheerful giver”.

But despite the constant emphasis on this in some circles, it is surprising to learn what New Covenant teaching has to say about tithing in the New Testament.

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## Tithing Scriptures

So is tithing binding today? Many churches around the world would have their congregation believe so. There are repeated sermons given on the importance of tithing, and how much the giver will be blessed in doing so. In contrast, there is also emphasis on how much the non giver will not be blessed or even cursed!

Tithing is only referred to four times in the New Testament:

**Mat 23:23** Woe to you, scribes and Pharisees, hypocrites! For you pay tithes of mint and dill and cummin, and you have left undone the weightier matters of the Law, judgment, mercy, and faith. You ought to have done these and not to leave the other undone.

**Luk 11:42** But woe to you, Pharisees! For you tithe mint and cummin and every herb, and pass over judgment and the love of God. You ought to have done these, and not to leave the other undone.

**Luk 18:12** I fast twice on the Sabbath, I give tithes of all that I possess.

**Heb 7:5** And truly they who are of the sons of Levi, who receive the office of the priest, have a commandment to take tithes of the people according to the Law, that is, from their brothers, though they come out of the loins of Abraham.

The passage in Hebrews 7 is a commentary on the requirement under the Law and in no way commands tithing under the New Covenant. The passage in Luke 18 is hardly a model to follow; and the passages in Matt 23 and Luke 11 are parallel gospels which in effect narrows down the references to only three really.

It is argued that Jesus does support tithing by saying you “ought to have done these” (tithed the mint and cummin). However, it is extremely important to take note that when Jesus says this, he was:

- A) Speaking to Israel—only Israel was commanded to tithe for reasons we shall address shortly.
- B) Israel was still under the Law at this time.

So there is a clear silence in the New Testament of commands to the church to offer tithes. The scriptures which command tithing were all directed at Israel under the Law.

## Tithing Under the Law

It is important to understand the origin of tithing and why it was required. Israel was commanded by God to tithe which was given to the Levitical Priesthood. This payment supported the livelihood of the priests as they had no land inheritance with which to create income:

**Num 18:26** And you shall speak to the Levites, and you shall say to them, When you take tithes from the sons of Israel, which I have given you from them for your inheritance, then you shall offer up a heave offering of it for Yahweh, a tenth of the tithe.

If it be argued, that modern day church Pastors are the New Covenant equivalent ie. Priests to whom support should be given; then it needs to be pointed out that all believers are now priests:

**1Pe 2:9-10** But you are a chosen generation, a royal priesthood, a holy nation, a people for possession, so that you might speak of the praises of Him who has called you out of darkness into His marvellous light; you who then were not a people, but now the people of God, those not pitied then, but now pitied.

The clergy / laity distinction so pronounced during the dark ages of Roman Catholicism, has it seems, not been addressed by the modern protestant church. All Christians are priests under the New Covenant, and the church is to operate as a body ministry. Jesus has given to the church: apostles, prophets, evangelists, pastors and teachers, for the perfecting of the church; but scripture does not support the need for salaried church leaders at the expense of the rest being non working pew sitters.

And if the Old Testament priesthood were financially supported then all Christians could justify the same receipt of payment if tithing is required now.

I have attended churches where 30 minutes or more of exhortation time has been spent solely on softening up the congregation to tithe their money. Emotional pressure is exerted to make the hearers feel guilty if they do not comply. Comments like: “give now—don’t wait until you get home—that will be too late”, are no different to the advertising industry which seeks to push customers into impulse spending.

The scripture that is commonly pushed at this point is:

**Mal 3:8** Will a man rob God? Yet you have robbed Me. But you say, In what

have we robbed You? In the tithe and the offering!

The above scripture from Malachi is of course also given to Israel under the Law. There is no such command confirmed in the New Testament. One cannot pluck certain characteristics from the Law and superimpose them upon the new Christian Covenant in Christ without sound Biblical evidence.

The writer to the Hebrews makes it clear that the Law and even the ten commandments have “vanished away” in Christ:

**Heb 8:13** In that He says, A new covenant, He has made the first one old. Now that which decays and becomes old *is* ready to vanish away.

**Heb 9:1-4** Then truly the first tabernacle had also ordinances of divine service and an earthly sanctuary. For the first tabernacle was prepared, in which was both the lampstand, and the table, and the setting out of the loaves, which is called Holies. And after the second veil was a tabernacle which is called the Holy of Holies, having a golden altar of incense, and the ark of the covenant overlaid all around with gold, in which was the golden pot that had manna, and Aaron's rod that budded, and the tablets of the covenant.

We do not conclude of course that we now have no commandments to keep in Christ. But we do have scriptures in the New Testament which confirm eight of the ten commandments as binding—not swearing an oath and the sabbath excluded. Under the Law, Israel was not to make an oath falsely, but Jesus said we are not to make an oath or swear at all. In relation to the Sabbath, Christians may treat any day holy and indeed every day:

**Rom 14:5-6** One indeed esteems a day above another day; and another esteems every day alike. Let each one be fully assured in his own mind. He who regards the day regards it to the Lord; and he not regarding the day, does not regard it to the Lord.

I am blessed to be in a church which has no paid ministry and where the ministry and church work is shared by willing members—none of whom are paid a cent. In my missionary travels, I have seen many examples in churches where this incorrect emphasis on tithing has led to much corruption in church leaders. Take away the money factor (a root of all evil) and there is left less room for greed and abuse.

It is also often argued that tithing is required not just under the Law, but because it predates the Law in the Patriarchs:

**Gen 14:19-20** And he blessed him, and said, Blessed be Abram of the most high God, possessor of Heaven and earth. And blessed be the most high God, who has delivered your enemies into your hand. And he gave him tithes of all.

**Gen 28:20-22** 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 clothing to put on, and I come again to my father's house in peace, then shall Yahweh be my God. And this stone which I have set for a pillar shall be God's house. And of all that You shall give me, I will surely give the tenth to You.

However, the same argument could be applied to circumcision. It was instituted in Patriarchal times long before the Law. It became part of the Law of Moses, but is not required under the new Covenant:

**Gal 5:2-3** Behold, I, Paul, say to you that if you are circumcised, Christ shall profit you nothing. For I testify again to every man that is circumcised, that he is a debtor to do all the Law ...

Paul also touches on a principle that is important when trying to pluck certain commandments from the Law and have them apply to the church today. One must keep the whole Law, if one is to insist on parts of it being binding. Unless it is explicitly commanded in New Testament teaching, then we cannot select parts of the Law we wish to keep.

## **New Testament Giving**

As already stated, the command for the church to tithe is conspicuous by its absence in New Testament scripture. Rather, the church is simply instructed to give whatever they freely and cheerfully decide:

**2Co 9:6-7** But I say this, He who sows sparingly shall also reap sparingly, and he who sows bountifully shall also reap bountifully. Each one, as he purposes in his heart, let him give, not of grief, or of necessity, for God loves a cheerful giver.

This principle of giving is really the model presented in the New Testament. Paul encourages giving as each one decides in his heart. He does not insist on a tenth. In Acts 5 when the church was being established and donations were flooding in, the apostles say to Ananias and Sapphira:

**Act 5:4** While it remained unsold, did it not remain your own? And after it was sold, was it not at your disposal? Why is it that you have contrived this deed in your heart? You have not lied to man but to God.

They had total freedom to do what they wished with their land and funds they obtained from the sale. But they lied and through pride, wished to be seen to be giving it all, when in fact they had sold it for more than they pledged.

Paul also gives instruction:

**1Co 16:2** Upon the first day of the week let every one of you lay by him in store, as God has prospered him, that there be no gatherings when I come.

There is often an insistence to pay tithes based on one's gross earnings before tax which places an even bigger burden on the congregation. In fact even under the Law, the tithe was paid based on the increase (after costs):

**Deu 26:12** When you have made an end of tithing all the tithes of your increase the third year, the year of tithing, and have given it to the Levite, the stranger, the fatherless, and the widow (that they may eat inside your gates and be filled) ...

**Deu 14:22** Tithing you shall tithe all the increase of your seed that the field yields year by year.

**Pro 3:9** Honour Yahweh with your substance, and with the firstfruits of all your increase ...

### Paul's Example

**Luk 10:7** And in the same house remain, *eating and drinking* such things as they give: for the labourer is worthy of his hire. Go not from house to house.

This scripture is used to support the view that Pastors and church workers are worthy of being paid a salary. Jesus had sent his disciples out two by two to preach. He instructs them to accept board and lodging where they are received on their travels. In context, the hire relates to their basic necessities—food and drink—a far cry from what has become big salaries with company vehicles, houses, bonuses, holiday pay etc.

Paul teaches the same principle:

**1Co 9:3-14** My answer to those who examine me is this: Do we not have authority to *eat and to drink*? Do we not have authority to lead about a sister, a wife, as well as other apostles, and *as* the brothers of the Lord do, and Cephas? Or is it only Barnabas and I who have no authority whether or not to work?

Who serves as a soldier at his own wages (*Greek word = rations / relish*) at any time? Who plants a vineyard and does not *eat of its fruit*? Or who feeds a flock and does not *partake of the milk* of the flock? Do I say these things according to man? Or does not the Law say the same also? For it is written in the Law of Moses, "You shall not muzzle an ox threshing grain." Does God take care for oxen? Or does He say it altogether for our sakes? It was written for us, so that he who plows should plow in hope, and so that he who threshes in hope should be partaker of his hope.

If we have sown to you spiritual things, is it a great thing if we shall reap your carnal things? If others have a share of this authority over you, rather should not we? But we have not used this authority, but we endured all things lest we should hinder the gospel of Christ. Do you not know that those who minister about holy things live (*Greek word = to eat*) of the things of the temple? And those attending the altar are partakers with the altar. Even so, the Lord ordained those announcing the gospel to live from the gospel.

Notice the examples Paul chooses to justify the carnal support that he could have expected from the church. They all relate to the basics of food and drink. It needs to be noted also that Paul was away from home doing missionary work. Such times would often negate the opportunity for a preacher to perform his normal wage earning job, and therefore basic support for his food and drink is justified. But this is again a far cry from a church leader at home expecting tithes to be paid for a salary.

Interestingly, after presenting the above scripture, he points out that he refused such support as an example of how church leaders like himself should conduct themselves:

**1Co 9:15-19** But I have used none of these things, nor have I written these things that it should be done so to me; for it is good for me rather to die than that anyone nullify my glorying. For though I preach the gospel, no glory is to me. For necessity is laid on me; yea, woe is to me if I do not preach the gospel! For if I do this thing willingly, I have a reward; but if against my will, I am entrusted with a stewardship.

What then is my reward? That when I preach the gospel I may make the gospel



of Christ without charge, that I may not abuse my authority in the gospel. For though I am free from all, yet I have made myself servant to all, so that I might gain the more.

Paul refused to be a financial burden and showed his practicality by utilising his trade to support himself:

**Act 18:1-3** After this, Paul left Athens and went on to Corinth. There he met a Jew named Aquila, born in Pontus, who had recently come from Italy with his wife Priscilla, for Emperor Claudius had ordered all the Jews to leave Rome. Paul went to see them, and stayed and worked with them, because he earned his living by making tents, just as they did.

Also, he writes similarly to the Thessalonians:

**2Th 3:7-10** For you yourselves know how you ought to follow us. For we did not behave ourselves disorderly among you, neither did we *eat any man's bread* freely, but we worked with labour and travail night and day, so that we might not be heavy on any of you (not because we do not have authority, but to make ourselves an example to you, to imitate us). For even when we were with you, we commanded you this, that if anyone would not work, *neither should he eat*.

I often wonder, if all church leaders had to forego their salaries, how many would still feel called to continue their ministry. And if this happened there would also be much less pressure to collect tithes.

In churches where tithing is insisted upon, the general innuendo is that you are doing God a disservice if you don't tithe and you could not expect your barns to be full. They leave you with the impression that if you don't tithe you are robbing God and could not expect Him to prosper you. They also strongly advise everyone to give to the church the annual rebate from your tithes, arguing that if you don't, you really haven't paid the full tithe. They also argue that the tithe is the bare minimum that you are required to give and anything above that is the real sacrificial offering.

My colleague when on a mission trip overseas, met a lady who had left such a church due to the extreme pressure to tithe and her feeling of unworthiness for not being able to do so. He was able to explain the truth to her and he describes her as "growing 2 inches in height", such was the burden lifted off her shoulders.

Amongst church leaders, there is a broad range of motives I am sure. There have been many high profile TV evangelists who are extortioners and use tith-



ing as a way of getting rich. 1 Tim 3 v 3 disqualifies those who love money from leadership. And then there are those who have been schooled in their theological institution that tithing is right, and should be pushed. Such people may well be pushing it out of a genuine motive, but church leaders will receive greater judgement and need to be very careful that the way they conduct themselves, does in fact hold up under Biblical scrutiny (James 3 v 1).

The following is a disturbing first hand testimony from a close friend of mine:

*My first experience in this (tithing) was with a very large church in Australia. It seemed like excessive emphasis was put on it every service. There would often be a mini sermon every time it came to pass around the buckets for tithing – always seemed to almost make you feel guilty or emotionally influence you into giving. There would also be extra collections done for various reasons. The next thing that really concerned me and put me off, was an invitation for all to join a “kingdom Builder” club and submit an amount that you were planning to give in the next financial year. These amounts were tiered and linked to various “benefits”. The one I recall related to a Kingdom Builder conference in Sydney, where, depending on which tier you were in, influenced which motel you were booked into. i.e. Platinum tier was the Hilton, Silver was Quest Hotel, and Bronze Tier was a Motor Inn.*

*The second experience I had was at a Pentecostal church in NZ where, again, a “mini sermon” was shared every time the tithing occurred. There was a lot of emphasis placed on supplying you an ID number for tax purposes so tithes were recorded by the church. This was used a few times even though I still gave in private. The other aspect to this was a 4 week “new Christian” course that all new people were “funnelled through”. In many ways, it was a good concept, but it soon became very centric on Tithing and trying to persuade you that this was “required”.*

*These experiences didn't seem genuinely inline with Gods principles to me. I do see the concept of giving as fundament generally, but in a way that is private and not being driven by the church with a constant focus on metrics, numbers etc.*

There are definitely times in church life when donations are required . We refer to them as special appeals and have done so over the years for missionary work and Bibles, hearing aids for a poor church member, a mobility scooter for a needy member etc.

Paul also appealed to the more wealthy churches in his time to give in support of their poor brethren. But not to pay mandatory tithes, or to pay salaries for church leaders.

**2Co 8:1-4** Our friends, we want you to know what God's grace has accomplished in the churches in Macedonia. They have been severely tested by the troubles they went through; but their joy was so great that they were extremely generous in their giving, even though they are very poor. I can assure you that they gave as much as they could, and even more than they could. Of their own free will they begged us and pleaded for the privilege of having a part in helping God's people in Judea.

## **Conclusion**

In conclusion, I do not wish to give the impression that I discourage generous financial giving in support of church life. The church will always have costs involved in operating such as hall hire, Sunday School materials, Bibles, literature, mission work etc. While it is not Biblical to insist on tithing, church people should be generous and giving—not stingy in the work of the Lord. And this principle does still apply:

**Luk 6:38** Give to others, and God will give to you. Indeed, you will receive a full measure, a generous helping, poured into your hands—all that you can hold. The measure you use for others is the one that God will use for you.

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