

# **THE EVOLVING TITHE**

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## INTRODUCTION

What does the Bible really teach regarding financial supporting the work of the church? Different congregations have taught different things and have had differing levels of accountability to those teachings. I have found there to currently be confusion as to what the Bible really does say and does not say regarding the topic.

After having delved into this topic of late, I understand the reason for the confusion. The Bible reveals a lot, history teaches a lot, and various traditions, be they Jewish or Christian, have much to say on this theme. This paper strives to achieve the following goals:

- Understand Old Testament (OT) passages on tithing,
- Understand New Testament (NT) passages on tithing,
- Examine the sources of confusion,
- Discuss the financial obligations of OT Jews,
- Discuss the practices of the NT churches,
- Discuss possible applications today regarding Christian giving.

**Please take heed.** So much information on this topic is written from either a bitter or a dogmatic perspective. There are a number of people who feel abused by ministers who they believe manipulated or coerced them into giving more than they really desired. On the other end of the scale are a number of dogmatic teachers (in most cases clergy of some sort) who feel that tithing is an eternal principle that should be practiced in NT times.

I am attempting in this paper to be as objective as possible. My wife and I have tried to be very generous and give a great deal of money (as well as our lives) to the work of the ministry over the last twenty years since our conversions. God has blessed us generously, but God has also allowed us to experience times of extreme difficulty. We strive to see God's hand in both.

**I want to make clear from the outset that the last thing I want is for someone to read this and feel justified to not sacrifice his utmost for God.** It is very clear in the Bible that those who work full time in the ministry of the Word should receive financial support for this great task. On the other hand, I ask that this paper be read with an open mind toward viewing anew this great theme.

Before we examine the history of biblical giving, let's take a quick 10-point quiz (please consider your answers carefully, as these questions will be discussed in this paper):

1. T/F: Since pre-law patriarchs like Abraham and Jacob tithed, tithing is an eternal principle that applied before the Law of Moses was given as well as in NT times.
2. T/F: If the OT Jews gave 10%, then Christians should give above and beyond that, giving at least 10%.
3. T/F: We are robbing God if we aren't tithing. Therefore, a lack of tithing places us under the "Malachi Curse" (God will not protect us any longer from the pests).
4. T/F: In the OT, all Jews tithed on at least 10% of their income.
5. T/F: The OT actually teaches at least two Tithes, resulting in each Jew giving at least 20% to the work of the Levites and the Temple.
6. T/F: The OT teaches that there was another (a third tithe) given every three years. That pushes the average yearly giving up to 23.3%.
7. T/F: The first fruits concept in the OT supports that tithing should be a percentage of the gross salary, not the net salary.
8. T/F: Based on the above principles, Christians should be taught to give at least 10% of their gross salary to the church.
9. T/F: 1 Corinthians 16:2 shows that the Christians in the NT gave every week to the work of the Lord in their congregations.

10. T/F: Chapters 8 and 9 of 2 Corinthians reveal how various NT congregations gave to mission work in other places.

Now that we have introduced the paper and have questioned ourselves regarding our stances on the above issues we are ready to begin examining the Old and New Testament scriptures.

### **OLD TESTAMENT TEACHING ON TITHING**

#### **Genesis 14:17-24**

17     *After Abram returned from defeating Kedorlaomer and the kings allied with him, the king of Sodom came out to meet him in the Valley of Shaveh (that is, the King's Valley).*  
18     *Then Melchizedek king of Salem brought out bread and wine. He was priest of God Most High,*  
19     *and he blessed Abram, saying, "Blessed be Abram by God Most High, Creator of heaven and earth.*  
20     *And blessed be God Most High, who delivered your enemies into your hand." Then Abram gave him a tenth of everything.*  
21     *The king of Sodom said to Abram, "Give me the people and keep the goods for yourself."*  
22     *But Abram said to the king of Sodom, "I have raised my hand to the LORD, God Most High, Creator of heaven and earth, and have taken an oath*  
23     *that I will accept nothing belonging to you, not even a thread or the thong of a sandal, so that you will never be able to say, 'I made Abram rich.'*  
24     *I will accept nothing but what my men have eaten and the share that belongs to the men who went with me-- to Aner, Eshcol and Mamre. Let them have their share." (NIV)*

Although the idea of sacrifice can be traced back to Genesis 4:3f (and possibly even Genesis 3:21), this is the first time in the scriptures that we encounter the Hebrew word for tithe *ma'aser*, literally meaning "the tenth part." When exploring the topic of the tithe it is crucial to grasp that the OT in its whole paints a unified picture of worship, wherein sacrifices, offerings and tithes play interdependent roles.

The question must be asked regarding Abraham, "Was he paying or giving?" Abraham is clearly under no obligation in this passage to render his spoils. He appears to be giving freely. Interpreting a sense of dutiful, required rendering is going beyond the text. It appears he was following through on his personal oath to the Lord to not make this victory a matter of personal benefit. He literally "gave" out of personal desire.

Interestingly, Abraham gave of victory plunder, not of his own possessions or income. Likely, Abraham kept almost nothing of the spoils for himself. It is noteworthy that there is no record in the Bible of Abraham giving of his own possessions or increase (although he was abundantly wealthy). This appears to be a singular experience for him.

Is Abraham's an example for modern Christians to follow? He was simply attempting to rescue his kidnapped nephew Lot. His generosity toward Melchizedek is noteworthy and indicative of his general demeanor (see Genesis 13:7-12). His example is to be esteemed, but is it to be held up as a precedent for NT tithing? Hardly.

Is an eternal principle of tithing revealed here? Not at all. A number of surrounding cultures practiced a "tithing concept" which appears to be implemented as a system of paying rent for the ability to cultivate produce and livestock. Keil and Delitzsch in their commentaries both on Genesis

and Deuteronomy refer to the fact that in the ancient world it was common for a land owner to collect a 10% fee (a tithe) from those who used the land for earning their livelihood. The practice of the tenth was well established and can historically be found by the Phoenicians, Carthaginians, Babylonians, Persians, Greeks and Romans. **Due to the fact that God himself provided the (promised) land, it appears that the Israelites “paid” a portion of the increase of produce and livestock to Him as a form of rent. The message was clear: God owns the land, God is the King.**

It can be argued that over-interpretation (misuse) of Abraham’s tithe mirrors the Judaizers’ misuse of Abraham’s circumcision. Undoubtedly in the time of Paul, the “circumcision group” used God’s command to Abraham that he be circumcised (Genesis 17:11) as a proof text to illustrate that believers in the Christian era also need to be circumcised. Paul clearly refutes this false theology. Does Abraham’s example indicate an “unwritten law” or an “eternal principle” to be followed in all ages? Clearly not. There is no valid hermeneutical principle that demands a practice to be performed in all ages simply because there is an occurrence of it before the Mosaic Law. Moreover, the recorded act of giving by Abraham was voluntary, not compulsory.

### **Genesis 28:20-22**

20      *Then Jacob made a vow, saying, "If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear*  
21      *so that I return safely to my father's house, then the LORD will be my God*  
22      *and this stone that I have set up as a pillar will be God's house, and of all that you give me I will give you a tenth."* (NIV)

Let’s make a deal! Jacob vowed to give a tenth of his produce if God would support and protect him.

Is this an example to follow? This passage is a very poor illustration of why Christians should tithe. Jacob says *if* God is with him, watches over him, gives him food, gives him clothing and then returns him safely to his father’s house (which happened 20 years later), *then* Jehovah will be his God (and he would return a tenth of everything God give him). Is it truly spiritual to make a wish list and then upon receiving all of them to agree to give 10% back to God?

Interestingly, it is not clear at all *how* and *to whom* he would pay this tenth. It is also noteworthy once again that Jacob speaks of “giving” to the Lord. An examination of the chief passages on tithing reveals that “giving” is never used in describing the duties of the payer of the tithe.

Was this patriarch following an eternal principle? No, we do not see Jacob being compelled by some obscure unwritten code. Rather Jacob is attempting to bribe God! This was a pagan custom, but clearly not a custom to be imitated by followers of Christ. In fact, disciples of Jesus have already given everything to God (Luke 14:33). Following the example set by Jacob would lower the standard of Christ to a paltry shadow of what Christ desires of our heart towards God.

In discussing the concept of a universal, spiritual, unwritten law of tithing one might expect that the tithe would appear in the stories of Job and Joseph. These men were highly blessed by the Lord and apparently extremely spiritual. Yet the tithe is not mentioned. It becomes apparent that the tithes of the OT are a part of a more comprehensive mosaic system of theocratic worship.

### **Leviticus 27:30-33**

30      *"A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD.*  
31      *If a man redeems any of his tithe, he must add a fifth of the value to it.*

32     *The entire tithe of the herd and flock-- every tenth animal that passes under the shepherd's rod-- will be holy to the LORD.*

33     *He must not pick out the good from the bad or make any substitution. If he does make a substitution, both the animal and its substitute become holy and cannot be redeemed."* (NIV)

Titling is foremost here an issue of holiness (being set apart), not money. Holiness means that the tithed items actually are set apart and therefore belong to God. They are not yours. As mentioned above, some scholars compare this to paying rent to God for the use of the farm. After all, it is His land.

Bear in mind here that only a single tithe is discussed in this passage. There is no reference here (nor anywhere else) of another tithe that doubles the amount given.

We mention four observations regarding the idea of 10 percent:

- The tithe referred to every 10<sup>th</sup> random animal increased (plus births, minus deaths) that year. Not 1/10<sup>th</sup> of the herd, but rather 1/10<sup>th</sup> of the increase. Interestingly the tenth animal would be selected, not the first. This seems to contradict some modern applications of first fruits.
- The tithe also specified 10% of the crop that year. **It is more than likely that this also is a reference to the "net increase/profit" rather than the "gross increase/profit."** The idea is that "increase" is neither identical to "gross" nor "net" income. It is possible to barter lambs for salt or labor. It is possible to grind wheat to feed the family. The increase therefore would then be the after-living expense income. The lambs were counted based on how many passed under the rod at the end of the season rather than after each ewe was born.
- Most notable, the tithe was *not* required (or suggested) regarding money earned in a trade or business (i.e. a shoemaker did not give 10% of his cash earnings). "Wages" were not equated with "increase." Could it be that the owners of land and cattle were wealthy? It is much more likely that since the land was from God, this was a type of rent. **Tithing is not here (nor anywhere else) discussed as a portion of cash income.** Yes, it could be purchased back from God (redeeming a specific animal for example). In that case, 20% would be added to the price. It is unclear how or where this cash value of 120% would be paid.
- Apparently, there existed some groups of Israelite citizens who were exempt from a tithe. One might expect the Torah, which is extremely detailed concerning numerous topics, to mention a need to tithe on the following sources of income: fishing, mining, commercial sales, works of craftsmen, timber, etc... The Bible is surprisingly silent regarding an application of the tithe to these sectors. Moreover, the people of God were not required to tithe on numerous amazing blessings such as manna or quail. It becomes increasingly clear that the tithe was strictly limited to the farming sector (agriculture, livestock). One must ask why this is the case: Possibly it is due to the aforementioned "rental" concept. Almost all other sectors could be carried out in other places (save fishing). Farming was fully dependent on (and a constant reminder of) God's placement of his people in the Promised Land. In light of this, a Christian may seek to find a modern application. God has placed each of us in the light and placed his Spirit in our lives. Yet how is it possible to tithe on the amazing goodness and indescribable grace exemplified through the cross of Christ? Offering a tithe to God would be a slap in the face of our Lord. More than a percentage, Colossians 3 clearly states that Christ *is* our life.

### **Numbers 3:40-45**

- 40     *The LORD said to Moses, "Count all the firstborn Israelite males who are a month old or more and make a list of their names.*
- 41     *Take the Levites for me in place of all the firstborn of the Israelites, and the livestock of the Levites in place of all the firstborn of the livestock of the Israelites. I am the LORD."*
- 42     *So Moses counted all the firstborn of the Israelites, as the LORD commanded him.*
- 43     *The total number of firstborn males a month old or more, listed by name, was 22,273.*
- 44     *The LORD also said to Moses,*
- 45     *"Take the Levites in place of all the firstborn of Israel, and the livestock of the Levites in place of their livestock. The Levites are to be mine. I am the LORD. (NIV)*

The designation of a tribe for special service to God grew out of an interesting concept of the Hebrew people known as the first fruits. According to this principle, the first part of a crop to be harvested was dedicated to God. This principle even extended to the first children to be born in a family. Just before the Exodus from Egypt, when God sent the death angel to kill the firstborn of every Egyptian family. He instructed the Israelites to put blood on their doorposts, that their firstborn might be spared the same fate. Thus, the firstborn of every Israelite family became God's special property, dedicated to Him as a memorial. But because the Levites were the ones who voluntarily returned to their Lord after worshiping the golden image, they were chosen for service to the sanctuary, thus replacing the firstborn as God's representatives of the holiness of His people (verses 12-13, 41).

### **Numbers 18:1-32**

- 1     *The LORD said to Aaron, "You, your sons and your father's family are to bear the responsibility for offences against the sanctuary, and you and your sons alone are to bear the responsibility for offences against the priesthood.*
- 2     *"Bring your fellow Levites from your ancestral tribe to join you and assist you when you and your sons minister before the Tent of the Testimony.*
- 3     *"They are to be responsible to you and are to perform all the duties of the Tent, but they must not go near the furnishings of the sanctuary or the altar, or both they and you will die.*
- 4     *"They are to join you and be responsible for the care of the Tent of Meeting-- all the work at the Tent-- and no one else may come near where you are.*
- 5     *"You are to be responsible for the care of the sanctuary and the altar, so that wrath will not fall on the Israelites again.*
- 6     *"I myself have selected your fellow Levites from among the Israelites as a gift to you, dedicated to the LORD to do the work at the Tent of Meeting.*
- 7     *"But only you and your sons may serve as priests in connection with everything at the altar and inside the curtain. I am giving you the service of the priesthood as a gift. Anyone else who comes near the sanctuary must be put to death."*
- 8     *Then the LORD said to Aaron, "I myself have put you in charge of the offerings presented to me; all the holy offerings the Israelites give me I give to you and your sons as your portion and regular share.*
- 9     *"You are to have the part of the most holy offerings that is kept from the fire. From all the gifts they bring me as most holy offerings, whether grain or sin or guilt offerings, that part belongs to you and your sons.*
- 10     *"Eat it as something most holy; every male shall eat it. You must regard it as holy.*
- 11     *"This also is yours: whatever is set aside from the gifts of all the wave offerings of the Israelites. I give this to you and your sons and daughters as your regular share. Everyone in your household who is ceremonially clean may eat it.*

- 12     *"I give you all the finest olive oil and all the finest new wine and grain they give to the LORD as the first fruits of their harvest.*
- 13     *"All the land's first fruits that they bring to the LORD will be yours. Everyone in your household who is ceremonially clean may eat it.*
- 14     *"Everything in Israel that is devoted to the LORD is yours.*
- 15     *"The first offspring of every womb, both man and animal, that is offered to the LORD is yours. But you must redeem every firstborn son and every firstborn male of unclean animals.*
- 16     *"When they are a month old, you must redeem them at the redemption price set at five shekels of silver, according to the sanctuary shekel, which weighs twenty gerahs.*
- 17     *"But you must not redeem the firstborn of an ox, a sheep or a goat; they are holy. Sprinkle their blood on the altar and burn their fat as an offering made by fire, an aroma pleasing to the LORD.*
- 18     *"Their meat is to be yours, just as the breast of the wave offering and the right thigh are yours.*
- 19     *Whatever is set aside from the holy offerings the Israelites present to the LORD I give to you and your sons and daughters as your regular share. It is an everlasting covenant of salt before the LORD for both you and your offspring."*
- 20     *The LORD said to Aaron, "You will have no inheritance in their land, nor will you have any share among them; I am your share and your inheritance among the Israelites.*
- 21     *"I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting.*
- 22     *"From now on the Israelites must not go near the Tent of Meeting, or they will bear the consequences of their sin and will die.*
- 23     *It is the Levites who are to do the work at the Tent of Meeting and bear the responsibility for offences against it. This is a lasting ordinance for the generations to come. They will receive no inheritance among the Israelites.*
- 24     *"Instead, I give to the Levites as their inheritance the tithes that the Israelites present as an offering to the LORD. That is why I said concerning them: 'They will have no inheritance among the Israelites.'"*
- 25     *The LORD said to Moses,*
- 26     *"Speak to the Levites and say to them: '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.*
- 27     *"Your offering will be reckoned to you as grain from the threshing-floor or juice from the winepress.*
- 28     *"In this way you also will present an offering to the LORD from all the tithes you receive from the Israelites. From these tithes you must give the LORD's portion to Aaron the priest.*
- 29     *"You must present as the LORD's portion the best and holiest part of everything given to you.*
- 30     *"Say to the Levites: 'When you present the best part, it will be reckoned to you as the product of the threshing-floor or the winepress.'*
- 31     *"You and your households may eat the rest of it anywhere, for it is your wages for your work at the Tent of Meeting.*
- 32     *"By presenting the best part of it you will not be guilty in this matter; then you will not defile the holy offerings of the Israelites, and you will not die.'" (NIV)*

First fruits is part of the tithing concept. In this passage the Levites are the recipients of the tithe. This differs from Deuteronomy 15:19-20, where the firstborn (animals) are to be eaten as part of the festival (celebration) tithe. The question arises as to whether there were one or two firstborn creatures. **Since there can be only one set of firstborn, the likely solution would be found in an evolving implementation of the firstborn. This would support the interpretation of the**

**evolving tithe (as compared to the three tithes).** This interpretation will be discussed in more depth in a later section.

It is important to understand that when the Lord tells Aaron in verse 20, “You will have no inheritance in their land,” it does not mean that they will have no homes, cities or pasturage.

The tithe was never “to the Levites.” It was “an offering *to* God,” in this case paid to the Levites.

- Numbers 18:31 makes it clear that the Levites received tithes as *wages* for their work at the tent of meeting. This later translated over to the temple. Later though, this work at the temple was not the chief source of income for them. They had their own property, livestock, or careers within their allotted cities.
- The Levites were also expected to give 10% as an offering to the Lord.
- It might be pointed out that the tithe was not *paid* but rather offered, implying a voluntary action.

W.R. Smith and others suggest that the tithe is simply a later form of the first fruits, but this is difficult to accept, since the first fruits were given to the priest, while the tithes were not. The whole subject is involved in considerable obscurity, which with our present information cannot easily be cleared away.

The explanation given by many critics, that the discrepancy between Deuteronomy and Leviticus is due to the fact that these are different layers of legislation, and that the Levitical tithe is a post-exilic creation of the Priestly Code, is not wholly satisfactory. Interestingly Deuteronomy refers to the festival tithe. At the same time Deuteronomy 18:1-2 keeps with the thought that the Levites (including the priests) had no inheritance. This is solved by the fact that although they had no inheritance, they were still provided for anyway by the 48 cities that were a quasi-inheritance, since the other Israelites had no rights to these).

### **Deuteronomy 12:5-21**

5        *But you are to seek the place the LORD your God will choose from among all your tribes to put his Name there for his dwelling. To that place you must go;*

6        *there bring your burnt offerings and sacrifices, your tithes and special gifts, what you have vowed to give and your freewill offerings, and the firstborn of your herds and flocks.*

7        *There, in the presence of the LORD your God, you and your families shall eat and shall rejoice in everything you have put your hand to, because the LORD your God has blessed you.*

8        *You are not to do as we do here today, everyone as he sees fit,*

9        *since you have not yet reached the resting place and the inheritance the LORD your God is giving you.*

10       *But you will cross the Jordan and settle in the land the LORD your God is giving you as an inheritance, and he will give you rest from all your enemies around you so that you will live in safety.*

11       *Then to the place the LORD your God will choose as a dwelling for his Name-- there you are to bring everything I command you: your burnt offerings and sacrifices, your tithes and special gifts, and all the choice possessions you have vowed to the LORD.*

12       *And there rejoice before the LORD your God, you, your sons and daughters, your menservants and maidservants, and the Levites from your towns, who have no allotment or inheritance of their own.*

13       *Be careful not to sacrifice your burnt offerings anywhere you please.*



14 Offer them only at the place the LORD will choose in one of your tribes, and there observe everything I command you.

15 Nevertheless, you may slaughter your animals in any of your towns and eat as much of the meat as you want, as if it were gazelle or deer, according to the blessing the LORD your God gives you. Both the ceremonially unclean and the clean may eat it.

16 But you must not eat the blood; pour it out on the ground like water.

17 You must not eat in your own towns the tithe of your grain and new wine and oil, or the firstborn of your herds and flocks, or whatever you have vowed to give, or your freewill offerings or special gifts.

18 Instead, you are to eat them in the presence of the LORD your God at the place the LORD your God will choose-- you, your sons and daughters, your menservants and maidservants, and the Levites from your towns-- and you are to rejoice before the LORD your God in everything you put your hand to.

19 Be careful not to neglect the Levites as long as you live in your land.

20 When the LORD your God has enlarged your territory as he promised you, and you crave meat and say, "I would like some meat," then you may eat as much of it as you want.

21 If the place where the LORD your God chooses to put his Name is too far away from you, you may slaughter animals from the herds and flocks the LORD has given you, as I have commanded you, and in your own towns you may eat as much of them as you want.

(NIV)

Is this a checklist? No. In fact, it is a command "to eat them before the Lord your God in the place which God will choose." This "place" could very well be "far" away for some tribes, eventually Jerusalem itself.

It is obviously important to God, that the Israelites go to a specific place to seek the Lord (verse 5). Why? To prevent them from adopting the cultic practices of the local worship traditions. The history of Israel reveals how wise such direction would be. It wasn't until the Babylonian Captivity that the Jewish people would overcome their propensity towards these cultic rituals.

**Simply put, God has asked the people to put aside a tenth, to take it to a chosen location and to eat it in an atmosphere of celebration. A modern analogy might be saving up a large sum of money and use it to take your family to a Christian Conference, truly enjoying the fellowship with God and other disciples, knowing that the money was well invested in the spiritual recuperation of the entire family.**

Interestingly, it appears that the Israelites did not leave any portion of the tithes at the chosen place. In fact they were to be consumed completely in this time of special communion with the Lord.

Lastly, we see here that God was giving them specific direction while in the wilderness regarding how to deal with tithing/worship/sacrifice after they would settle down in the Promised Land.

#### **Deuteronomy 14:22-29**

22 Be sure to set aside a tenth of all that your fields produce each year.

23 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.

24 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),

25 then exchange your tithe for silver, and take the silver with you and go to the place the LORD your God will choose.

26 *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.*

27 *And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own.*

28 *At the end of every three years, bring all the tithes of that year's produce and store it in your towns,*

29 *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. (NIV)*

The tithe was used for spiritual vacations at Jerusalem to celebrate and enjoy a relationship with God.

Apparently, the farmer was to consume the tithe of produce and livestock every year at a selected, central location. If the place was too far away, the farmer could take the value of the items in money and bring these funds to the site. He would then use them to purchase food to consume there. The farmer is reminded not to forget the Levite in his city when he is going to the festival. After three years, all the tithes were to be left in the farmer's own city for the less fortunate and the Levites. This third year was referred to as the year of the tithe because from the perspective of the poor it was the only year that they consumed the tithe.

The JPS Torah Commentary points out that scholars are divided on the applications of this passage. Some consider the tithes of Leviticus and Numbers to be voluntary donations because neither book states that tithing was obligatory for the public. It becomes clear though that tithes under Nehemiah were obligatory. They were paid to support the temple and the clergy. Within the Torah only Deuteronomy speaks of the tithes as being obligatory. These obligatory tithes were not paid though to the Levites, but rather to be eaten by their owners or given to support the needy. Again these differing views of the tithe add support to the aforementioned paradigm of the "evolving tithe."

Some argue from this passage (specifically verses 27 and 29) that these tithes appear to be superfluous if the Levites are already receiving the tithes discussed in Numbers. Along the same lines, the tithe mentioned in verse 22 is to be taken of "all that the fields produce each year," rather than a tithe of the remaining 90% (after a previous *Numbers* tithe to the Levites). Again, the question arises, why would the Levites need to be included in this "poor tithe" if they were already a part of a hypothetical "first tithe" (10% to the Levites) and "second tithe" (sharing in the sacrifices of the festival)?

**Is it possible that the Levites referred to here do not own their own property, because they are not among those surrounding the 48 designated cities? The Levites receiving a portion of the "poor tithe" are perhaps those having "no allotment or inheritance." These could very well be the local Levites, those performing civil tasks and receiving minimal wage compensation.**

#### **Deuteronomy 26:12-15**

12 *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.*

13 *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.*

14 *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.*

15 *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."(NIV)*

We find that tithing was an annual event, not weekly. It can be contended that because first fruits is mentioned quite closely to the tithe, it is probable that the two apparently contradictory tithes (Levitical and festival) are in actuality one and the same.

The confession of verses 13-15 refers to the produce of the third year that was given to the poor rather than consumed by the farmer at the chosen location of the sanctuary.

### **Nehemiah 12:44, 13:10-12**

12:44 *At that time men were appointed to be in charge of the storerooms for the contributions, first fruits and tithes. From the fields around the towns they were to bring into the storerooms the portions required by the Law for the priests and the Levites, for Judah was pleased with the ministering priests and Levites. (NIV)*

13:10 *I also learned that the portions assigned to the Levites had not been given to them, and that all the Levites and singers responsible for the service had gone back to their own fields.*

11 *So I rebuked the officials and asked them, "Why is the house of God neglected?" Then I called them together and stationed them at their posts.*

12 *All Judah brought the tithes of grain, new wine and oil into the storerooms. (NIV)*

These passages indicate Nehemiah's understanding of the tithe. He saw that tithing was not being practiced, and he chose to restore it. His perception seems to not involve a pilgrimage to a chosen place and celebration of one's own tithe. Rather he calls the people to bring a tenth so that the house of God is not forsaken.

### **Proverbs 3:9-10**

9 *Honor the LORD with your wealth, with the first fruits of all your crops;*

10 *then your barns will be filled to overflowing, and your vats will brim over with new wine. (NIV)*

Does this passage teach us to tithe? Giving first fruits simply means honoring God with some of the first of the harvested food. This is undoubtedly an excellent passage to cut the hearts of those of us deceived by wealth (Mark 4:19). Yet it is imperative to focus on the heart toward the Lord in verse 9 rather than the benefits revealed in verse 10.

### **Malachi 3:8-11**

8 *"Will a man rob God? Yet you rob me. "But you ask, 'How do we rob you?' " In tithes and offerings.*

9 *You are under a curse-- the whole nation of you-- because you are robbing me.*

10 *Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it.*

11 *I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit," says the LORD Almighty. (NIV)*

The storehouses were the places for storing the tithes of the produce of the land. Nehemiah 10:38 refers to the Levites as being responsible to bring a tenth of *their* tithes to the priests and place them in the storehouse in Jerusalem. If the storehouse was empty, it was likely the fault of the Levites rather than the Israelites. It is of interest to note that this tithe is again of an agricultural and not of monetary type.

**Who was under a curse, the people or the Levites and priests?** Passages such as 1:6, 2;7-9 and 3:1-3 indicate that the Lord is very upset with how the priests and Levites have corrupted the covenant of Levi, causing many to stumble. Does this context indicate by whom the challenge of 3:10 resides? Let the reader decide.

Are Christians under a curse if they do not give 10%? No. In Galatians 3:13 Paul states, "Christ redeemed us from the curse of the law by becoming a curse for us." Jesus took away the curse and the burdens of the OT.

#### **Amos 4:4-5**

4        *"Go to Bethel and sin; go to Gilgal and sin yet more. Bring your sacrifices every morning, your tithes every three years.*

5        *Burn leavened bread as a thank-offering and brag about your freewill offerings-- boast about them, you Israelites, for this is what you love to do," declares the Sovereign LORD. (NIV)*

Matthew Henry comments that the prophet is speaking ironically here. Though the people did the right things (daily sacrifices, tithing, present thank-offerings), their heart was elsewhere. In fact, they added leaven to their bread in order to please the palate of the taster.

The question arises regarding the tithe: Was their tithing every three years seen as proper or improper behavior? The answer is difficult to see from this passage, as everything else, save the leavening of the bread, was proper, yet blemished by a hardened heart.

### **NEW TESTAMENT TEACHING ON TITHING**

**Matthew 23:23** (parallel passage in Luke 11:42)

23        *"Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices-- mint, dill and cummin. But you have neglected the more important matters of the law-- justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former. (NIV)*

Mint, anise, and cumin were plants that were grown in homes and in gardens. The seeds of these plants were used as kitchen spices, and the seeds of the cumin plant were also used in medicine and were crushed for use in perfumes. **The Mosaic Law required a tithe of the produce of the land, but the legalists extended this definition to include leaves and seeds of these household plants.** They would count all the leaves and seeds of these plants and reserve one out of ten for a tithe.

Some see this practice as illustrating a Talmudic extension of the Mosaic Law, ensuring that "everything that is eaten...and that grows out of the earth must be tithed."

In the statement "not to leave the other undone," Jesus properly indicates that the Mosaic Law was still in effect and to be complied with. The New Covenant had not yet been inaugurated. A plain interpretation of the passage does not reveal any command that tithing should be continued in the Christian era.

**Should we practice Matthew 23:3 (“Whatever they tell you, observe and do”) in regard to the Pharisaical view of tithing? The answer may be found in the example of Christ himself. He did not practice what the Pharisees expected and taught according to their traditions.**

According to the Talmudic teaching of the “doubtful tithe,” in order to be a trustworthy person, one must tithe on what one eats, sells, and purchases. The Pharisees appear to have therefore been *very trustworthy* people. They left nothing to chance or doubt. That is why the Pharisee in Luke 18:12 was able to so confidently assert that he tithed on everything! Clearly he was trustworthy according to the Talmud, but this did not earn him the respect of Jesus.

### **Hebrews 7:1-12**

- 1 *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,*
- 2 *and Abraham gave him a tenth of everything. First, his name means "king of righteousness;" then also, "king of Salem" means "king of peace."*
- 3 *Without father or mother, without genealogy, without beginning of days or end of life, like the Son of God he remains a priest forever.*
- 4 *Just think how great he was: Even the patriarch Abraham gave him a tenth of the plunder!*
- 5 *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.*
- 6 *This man, however, did not trace his descent from Levi, yet he collected a tenth from Abraham and blessed him who had the promises.*
- 7 *And without doubt the lesser person is blessed by the greater.*
- 8 *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.*
- 9 *One might even say that Levi, who collects the tenth, paid the tenth through Abraham,*
- 10 *Because when Melchizedek met Abraham, Levi was still in the body of his ancestor.*
- 11 *If perfection could have been attained through the Levitical priesthood (for on the basis of it the law was given to the people), why was there still need for another priest to come-- one in the order of Melchizedek, not in the order of Aaron?*
- 12 *For when there is a change of the priesthood, there must also be a change of the law.*  
(NIV)

Some advocates of the tithe today, who argue from Hebrews 7, try to show that the change in the law of Hebrews 7:12 was the transference of the tithes of the OT priesthood to the NT ministry. Hebrews 9:10 makes clear that the physical requirements and ordinances of the Levitical priesthood of the First Covenant are not binding today. This certainly includes the tithes that helped to support the OT priesthood.

### **Absence of NT teaching**

One might expect the following scriptures to include a reference to tithing, yet the concept is never mentioned regarding the NT church. **The epistles contain numerous admonitions, exhortations, and rebukes because of numerous sins and spiritual problems, yet none can be found regarding a failure to tithe. It is also noteworthy that there are no percentage guidelines ever given regarding giving in the NT church.**

In Philippians 4:16 we find that this great Macedonian church sent Paul support “again and again.”

Acts 15 records the events surrounding the Jerusalem Council. The question being discussed at the council was whether or not Christians were required to observe the Law of Moses. The answer did not include any instructions regarding a tithe.

2 Corinthians 8-9 discuss the collection for Judea. The following points are of interest:

- This oft misused passage discusses a welfare collection given by wealthier churches for “supplying the needs of the saints” (9:12) in Judea.
- This collection was a singular event in the history of the NT church.
- The funds were used to support the needs of the impoverished Christians in congregations far away.
- Paul’s overall intention appears to be neither “missions,” “communal sharing,” nor “only benevolence,” but rather to attack headlong the growing rift between Hebrew and Hellenistic Christians in the young, fragile movement of the Lord. Could the Hebrew brethren in Judea accept their gentile counterparts as truly saved, despite their lack of practicing OT law? This very difficult question was answered with a resounding “Yes” after the collection was received and dispensed. The deep divide had been bridged – by trust built through monetary sacrifice.
- Interestingly, the giving churches were gentile by heritage. Unlike their Hebrew counterparts, they made no spiritual connections between a tithe and love for God. If it was not explicitly taught, it is difficult to suppose that they practiced a tithe.
- “God loves a cheerful giver,” (9:7) reveals how much God desires our heart and motives to be involved in our giving. In contrast, many Pharisees tithed, yet the NT does not describe their offerings as cheerful. Tithing and cheerfulness are very independent concepts.

It is difficult not to notice that Christ frequently mentioned money in his teachings and parables. Interestingly, he never connects his teachings regarding stewardship to the paying of tithes.

In Acts 10:2 it is noteworthy that this magnificent believer, Cornelius, is lauded for his alms giving, yet no mention is made of his paying of a tithe.

Acts 11:27-30 reveals the true heart of Christian giving. These gentile disciples, each in proportion with his means, determined to send a contribution to meet the upcoming needs of the Judean brothers. This giving was amazingly based on Agabus’ *prediction* of need!

In 1 Timothy 5:17-18, Paul quotes Jesus’ statement in Matthew 10:10 (and Luke 10:7), “The worker is worth his keep.” Paul refers to these words, recorded by Levi, as scripture. Interestingly, neither Paul, Levi, Luke, nor Jesus use this as an opportunity to discuss a percentage.

1 Peter 2:5-9 makes clear that the Levitical priesthood has not been replaced by ministry staff, but rather by the priesthood of all believers. Therefore, not merely 10% of our increase belongs to the Lord, but we ourselves are a select people, holy unto the Lord.

## **SOURCES OF CONFUSION**

### **History of tithing**

The first source of confusion is the history of tithing itself. Tithing appears to have been a common international practice, dating back even to the times of Abraham.

### **Diverse purposes of tithing**

Next, there were multiple purposes for the tithe. The chief purpose was to hold in remembrance that all blessings proceed from God. This purpose was accomplished by using a portion of the tithe on things that represent God's heart. Secondly, the tithe served as a means to support those in need (poor, Levites, orphans, widows). Thirdly, Deuteronomy 14:23 taught that the tithe helps one learn to revere God. Fourthly, Darby comments that God gave the tithe as a practical means to worship and give something to God directly. Fifthly, Darby also notes that the 3<sup>rd</sup> year tithe was a special way to express grace to others. Sixthly, the tithes of the 1<sup>st</sup> and 2<sup>nd</sup> years were purposed for developing a spiritual, joyful family, yet the 3<sup>rd</sup> year taught an awareness of the needy and a heart to get involved in personally helping.

In order to understand the purpose of the tithe, it is beneficial to discover what the Tithe was *not* used for?

- **The tithe was not used for the building and upkeep of the temple.** According to 1 Chronicles 29, the temple was built by freewill offerings. Such freewill gifts were also the method to finance the construction of the tabernacle (see Exodus 35:1-36:7). In fact so much was given, that Moses had to request the people to stop giving.

The first two chapters of Ezra reveal that the rebuilding of the temple was also funded through extremely generous freewill offerings.

Exodus 30:11-16 speaks of "the shekel of the sanctuary." Every Israelite (both wealthy and poor) was to give 1/2 shekel to the priests for the work of the tabernacle (later, the temple) each year. Apparently people grouped together to pay a single coin. This is seen in the account of Matthew 17:24ff, where Peter finds the proper coin in the mouth of a fish.

In Nehemiah 10:34 we find that under Nehemiah, this yearly flat-rate taxation was changed to 1/3 shekel to support the running costs of the singular temple in Jerusalem.

Are there any modern implications regarding the support of the running costs of church buildings? The above concepts of the freewill offerings being used, with the upkeep being provided through a simple "shekel" system, might provide interesting. The OT tithe appears to have not been used for such purposes. It might easily be argued that freewill offerings be given in order to support the building of a remote place of worship (e.g. a mission planting).

- **The tithe was not a form of taxation.** A taxation view sees the "Multiple Tithing System" (see below the Taxation Paradigm of the Tithe) as a parallel to our modern governmental income tax and social security system.

It should be pointed out that compulsory giving and voluntary giving are similar in both Testaments. Compulsory giving under the OT existed as a tax to support the governing authorities of Israel, but we find freewill offerings there also. In the NT, we see that the church is to be supported by freewill offerings, whereas in Romans 13:6-7 Christians are commanded to pay their taxes to the governing authorities. In the Christian era the governing authorities are the secular governments of the various nations in which the Christians reside.

## Who were the Levites?

The third source of confusion is a misunderstanding of the Levite tribe.

Who were the Levites? They were holy, set apart according to Numbers 18. They were not special, although they represented the first fruits of the people themselves (the firstborn). This people belonged to God, so to speak. Instead of God extracting a tithe from each tribe and each family, he selected for himself the Levites as his unique tithe.

They also had changing/evolving roles. Numbers 3 explains how the Levites were originally broken into four divisions:

- The Gershonites were in charge of the tabernacle and the tent.
- The Kohathites were responsible for the sanctuary.
- The Merarites were in charge of the remaining equipment of the tabernacle.
- The sons of Aaron were to be priests (special Levites).

Are ministers the modern Levites? There seems to be no biblical connection. The Bible often speaks of priests and Levites as if these two offices were practically the same (1 Chronicles 23:2; 24:6,31). They were closely related, in that both priests and Levites sprang from a common ancestor. They traced their lineage back to Levi, head of one of the original twelve tribes of Israel. But these two offices were different, in that priests (a specific branch of Levites descended through Aaron) and Levites (all descendants of Levi in general) performed different duties.

They had various roles and duties. There are many examples of Levites teaching, judging, performing medical services, as well as even being involved in singing and musical activities. 2 Chronicles 34 gives specific examples of Levites also being given the following duties: doorkeepers, money collectors, project supervisors, scribes and secretaries.

They owned their own property and therefore crops and cattle. 1 Chronicles 6:54-81 gives the names of the Levitical cities (together with their pasture lands), of which Hebron and Shechem are among the most prominent.

Unlike the other tribes of Israel, the Levites received no territorial inheritance in the promised land of Canaan. Their portion was to be God Himself (Num. 18:20), who commanded that 48 cities be set apart for them, along with enough pasture for their cattle. Numbers 35 says that the other tribes were to give of their possession to the Levites. **They were to give 48 cities (35:6-7) in proportion to their possession (35:8). They were to have pasture lands for their cattle, their herds, and for all their beasts (35:3). In fact, the other tribes were to give them more of the larger cities and less of the smaller ones (35:8).** They were to receive the tithes due God from the fruits of the fields, the flocks and herds, the fruits of the firstborn, and certain portions of the people's sacrificial offerings (Num. 18:24). Of these tithes, the Levites had to turn over a tenth part to the priests (Num. 18:26).

Interestingly the reason for the tithe to the Levites is that they have no inheritance among the sons of Israel. The fact is that this changed once the people of God took over the Promised Land. After that, according to chapter 35 of Numbers, they did have an inheritance within the sons of Israel.

**The Levites were not required to devote all their time to the sanctuary. During most of the year, they lived in their own cities. Then at fixed periods they came to the tabernacle to take their turn at work.** For example, during David's reign, the Levites were divided into four classes: (1) assistants to priests in the work of the sanctuary, (2) judges and scribes, (3) gatekeepers, and (4) musicians. Each of these classes, with the possible exception of the second, was subdivided into 24



courses or families who served in rotation (1 Chronicles 24-25, Ezra 6:18). **It becomes increasingly clear that their role changed over time due to a diminishing need for them at the temple (in comparison with the tabernacle times).**

As the Tabernacle was the sign of the presence among the people of their unseen King, so the Levites may be compared to a royal guard. When the people settled in Canaan it was the duty of the Levites, acting as police, to guard the sanctuary, to open and close it, to look after the cleaning of it and the furniture, to prepare the bread of the Presence and to do whatever other baking was needed in connection with the sacrifices, to lead the music during worship, to assist the priests in slaughtering and skinning the animals for sacrifice, to examine the lepers according to law, to look after the Temple supplies, and so on.

The question is surely posed as to whether the Levites served at the sanctuary in the “off-season” (non-festival times). It appears that they only received a portion of the offerings during the festivals, yet they do not seem to be forbidden to receive a portion during other times.

### **Biblical passages**

The fourth source of confusion is the Bible itself. A myriad of passages discuss monetary matters. Obviously the topic of finance merits a deeper, very thoughtful approach because this has a bearing on almost every level of life and society. To use these scriptures to support simply one issue would not do the God’s Word justice. To claim that all/most scriptures on money, sacrifice, tithing, giving, offering, and generosity deal with the same concept would make us guilty of going beyond the scriptures themselves.

A large portion of these refers to support of the poor. A passage such as Proverbs 22:19 might be preached on the topic of being generous in giving a contribution. In fact, the scripture teaches on the heart of generosity towards the poor.

It is crucial at this juncture to discuss principles of biblical interpretation. The tithe, presumed by its modern advocates as a legal requirement for Christians, becomes, on the one hand, a religious standard by which to measure oneself. It is also taught as a minimum for giving and sometimes a ceiling for giving. The Bible does not condone this sense of measurement, but rather exhorts us to be living sacrifices, generous and fully reliant on God. There are calls to accept the tithe, even if it is acknowledged to be non-binding upon the church today, as a financial principle of giving. Again, it must be asked where the scriptural validity can be found for turning OT laws into specific financial principles?

### **Extra-biblical sources**

This fifth category is headed up by the apocryphal character **Tobit** (ca. 722 BC).

Tobit 1:3-8 (ca. 722 BC)

*“I, Tobit, have walked all the days of my life on the paths of truth and righteousness. I performed many charitable works for my kinsmen and my people who had been deported with me to Nineveh, in Assyria. When I lived as a young man in my own country, Israel, the entire tribe of my forefather Naphtali had broken away from the house of David and from Jerusalem. This city had been singled out of all Israel’s tribes, so that they all might offer sacrifice in the place where the temple, God’s dwelling, had been built and consecrated for all generations to come. All my kinsmen, like the rest of the tribe of my forefather Naphtali, used to offer sacrifice on all the mountains of Galilee as well as to the young bull which Jeroboam, king of Israel, had made in Dan. I for my part, would often make the pilgrimage*

*alone to Jerusalem for the festivals, as is prescribed for all Israel by perpetual decree. Bringing with me the first fruits of the field and the firstlings of the flock, together with a tenth of my income and the first shearings of the sheep, I would hasten to Jerusalem and present them to the priests, Aaron's sons, at the altar. To the Levites who were doing service in Jerusalem I would give the tithe of grain, wine, olive oil, pomegranates, figs, and other fruits. And, except for sabbatical years, I used to give a second tithe in money, which each year I would go and disburse in Jerusalem. The third tithe I gave to orphans and widows, and to converts who were living with the Israelites. Every third year I would bring them this offering, and we ate it in keeping with the decree of the Mosaic law and the commands of Deborah, the mother of my father Tobiel; for when my father died, he left me an orphan."*

From the above reading it is clear that Tobit was a very generous and faithful man who practiced three tithes. He himself was an orphan, who had later been deported to Nineveh. He had learned to have compassion for the less privileged. Some wonder whether he was part of an especially committed group (similar to the much later Pharisees).

It is noteworthy that Tobit was written *before* the fall of the temple and the beginning of the rabbinic/synagogue tradition.

The apocryphal book of Tobit contains very questionable teachings though.

What can we conclude from this text? First of all, he (and likely others) did practice three tithes. Secondly, it might be asked, "Should his example be followed?" Most modern evangelicals would respond, "Not necessarily." Thirdly, more than a mandate for how to interpret tithing in our generation, this text provides us with insights as to how tithing has been so diversely defined.

The **Septuagint** (Greek translation of the OT) asserts a multiple tithe in its rendering of Deuteronomy 26:12, "thou shalt give the second tithe to the Levite, and stranger, and fatherless, and widow." Note: this reference to the Septuagint appears here (among extra-biblical sources) due to a lack of better placement. The Septuagint was widely read and quoted by biblical authors.

The **Targum** (Pseudo) Jonathan to Deuteronomy 26:12-13 also supports the tradition of the third tithe.

**Ibn Ezra** also cites this tradition (14:28).

**Josephus**, writing in the first century AD, records that three tithes were stipulated in the third and sixth years. In Antiquities 4, 8, 22 he writes, "Besides those two tithes which I said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a third tithe to be distributed to those that want; to women also that are widows and to children that are orphans." Josephus says that he was a direct descendant of the priests from the first course, and that from nineteen years of age, after three years of asceticism in the desert, he followed the sect of the Pharisees, which are of kin to the sect of the stoics as Greeks call them.

The **Talmud** clarifies any confusion regarding multiple tithes. It not only confirms that all three are different tithes, but goes on to define a fourth tithe. An entire book of the Talmud is dedicated to this "doubtful tithe" (*demai*). The seven chapters of this book make judgments in the case that there is some doubt as to whether produce has been tithed upon. In fact, a trustworthy person is defined by whether he tithes on all that he buys, all that he sells, and all that he eats. Simply put, when in doubt...tithe!

The **Mishnah**, a written record of Jewish oral law gives the following interesting examples of how the tithe was “over-interpreted.”

- Mishnah 2, Chapter 1: Mulberries become subject to the tithe when they turn red
- Mishnah 1-3, Chapter 2: If a man offers figs in a public place, they may be eaten, but if these are brought to the house, they must be tithed.
- Mishnah 1,3,7-10, Chapter 3: A man reaping olives may eat them one by one. However, if he collects them, he is required to tithe.
- It must be asked whether these rules foster the honoring of God that was intended.

**Judaic traditions** abound regarding the exact application of the tithe. We will cite a few. The books of Leviticus and Numbers appear to contradict each other regarding the teaching on tithing. According to Numbers 18 the tithes were to be given to the Levites, while Leviticus 27 teaches the consumption of the tithes by the farmer himself at the chosen place.

The rabbinic approach is to reconcile the various laws concerning tithes into a unified whole. The different laws are said to reflect distinct tithes, rather than different periods and customs. Thus, the rabbis concluded, there were two tithes given annually. Every third year, the “feast” tithes were replaced with a “poor tithe.” The Hebrew word for “tithe” is “asar” meaning ten. The “ma’aser” or tithe means the tenth part.

According to this approach the confession of Deuteronomy 26:13 is referring to all these tithes and other gifts to the priests and the poor. The Mishnah (Ma’aser Sheni 5:10) and the Sifre (section 303) interprets the verse as follows: “I have removed the holy-part from the house,” -- that is the second tithe and the tree’s fourth-year fruit (neta’ reva’I). “I have also given it to the Levite,” -- This is the Levite’s ma’aser. “to the sojourner and to the orphan and to the widow”--This is the poor tithe.

According to the rabbinic reconciliation of the various tithe laws there were two tithes offered on any one year, with the tithe of Deuteronomy 14:22-28 (the second tithe) being alternated with the poor tithe (Deuteronomy 14:28) on the third and sixth years.

Some notable rabbinic masters supporting the idea of a second tithe from this passage are Rashi (1040-1105) and Rashbam (1085-1174). Whether a grain was subject to a tithe was at times determined by whether or not it had been pickled, stewed or salted. It should be noted though that rabbinic authorities often came away with very diverging interpretations of the same passages. This should not be surprising, considering the vast pool of modern biblical interpretation.

The apocryphal book **Jubilees** (ca. 200 BC) designates that the “second tithe” be eaten before the Lord in the place to be determined.

The **Church Fathers** have in general very little to say regarding this topic. Below are a few of the exceptions. According to Hasting’s Dictionary of the Apostolic Church, “it is admitted universally that the payment of tithes or the tenth of possessions, for sacred purposes, did not find a place within the Christian Church during the age covered by the apostles and their immediate successors.”

- **Jerome** (420 AD) spent some of his ascetic life in Palestine. He also discusses three tithes, possibly a result of his experiences among tithing Samaritans.
- **Justin Martyr**: “The wealthy and the willing then give contributions according to their free will, and this collection is deposited with the president, who therewith supplies orphans and widows, poor and needy, prisoners and strangers, and takes care of all who are in want.”

- In The Stromata, **Clement of Alexandria** (ca. 180 AD) appears to back the idea of financial support for the ministry, yet hardly endorses a NT application of tithing: “Besides, the tithes of the fruits and the flocks taught both piety towards the Deity, and not covetously to grasp everything, but to communicate gifts of kindness to one’s neighbors. For it was from these, I reckon, and from the first fruits that the priests were maintained. We now therefore understand that we are instructed in piety, and in liberality, and in justice, and in humanity by the law.”
- The Christian historian Gonzales writes in “The Story of Christianity” that **Charlemagne** (ca. 800 AD), “enacted laws ordering that there be preaching in the language of the people, that Sunday be kept as a day of worship and rest, and that tithes be collected as if they were a tax.”

## How many tithes?

The sixth source of confusion surrounds the number of tithes. Before we begin, it should be noted that in the Jewish calendar, the 7<sup>th</sup> year was a Sabbath year for the tithe.

How many tithes were there?

- 1<sup>st</sup> Tithe: Support of Levites
- 2<sup>nd</sup> Tithe: Festival Celebration
- 3<sup>rd</sup> Tithe: Replaced the 2<sup>nd</sup> Tithe on the 3<sup>rd</sup> and 6<sup>th</sup> year of a 7-year cycle.
- 4<sup>th</sup> Tithe: The Levites were to give 10% of their “income” to the priests. This was to be brought to the storehouse.

Let’s examine a few alternative paradigms of the Jewish tithing system

- **The Rabbinical Paradigm.** This view adds the first 3 tithes together resulting in an average yearly tithe of 23.3%. This was supported and practiced by Tobit and Josephus among others. (The 7<sup>th</sup> year is assumed to be exempt.)
- **The One Evolving Tithe Paradigm.** Since there is no consensus among biblical scholars regarding tithing, and the Bible never teaches that there are numerous tithes, I currently lean towards the following scenario:

**In the dessert (40 years under Moses), the entire Levite population was necessary to the upkeep of the Tabernacle. They were entitled to support (the entire tithe) by the other tribes. Tithing was therefore started as the way for the Levite tribe to have income as they maintained the tabernacle.**

**It appears, according to Deuteronomy 12, that this developed away from the “Levitical tithe” towards the “Festival tithe.” The Levites (scattered among the people) owned property, land, cattle. They also performed various governmental/civil duties. They no longer needed support. Thus, rather than give the complete tithe to the Levites, those from the other tribes spent their tithe on a “spiritual family vacation.” This was practiced on the 1<sup>st</sup>, 2<sup>nd</sup>, 4<sup>th</sup>, and 5<sup>th</sup> year of the 7-year cycle.**

**In the days before the Temple was built, the Levites always transported the tabernacle and its furniture when the camp was moved. Then they erected and cared for the tent in its new location. They guarded it, cleaned it, and cleaned the furniture (Num. 1:50-53; 3:6-9; 4:1-33). Therefore there were many more Levites needed in the tabernacle times than in the temple period – because there was no more need to transport and build up/tear down the tabernacle.**

**At the festival, the visiting families were to enjoy themselves completely “as their hearts desired” and celebrate their relationship with God. The sacrificed food was to be given to, and shared with, the Levites as the law ordained.**

**The Levites also left their hometowns a few times a year and traveled to Jerusalem for “Levite Duty.” Those Levites who happened to be on duty were in turn obligated to give a tenth of their festival food to the priests. This was brought to the storehouse.**

**On the 3<sup>rd</sup> and 6<sup>th</sup> year of the 7-year cycle, the festivals were local and were overseen by the local Levites. Those years were called the “Year of the Tithing” (Lev. 26), and the poor and needy, as well as the Levites, were to be invited into the homes and taken care of. The entire tithe was to be used in those years for the poor, the needy and the Levites.**

How can we practically understand this?

- |                           |   |                                   |
|---------------------------|---|-----------------------------------|
| ➤ 4/70 = ~6%              | → | Use for spiritual family vacation |
| ➤ 2/70 = ~3%              | → | Use for Levites/poor              |
| ➤ Temple Tax (1/2 Shekel) | → | Use for Temple upkeep             |

- **The Taxation Paradigm**

- 1<sup>st</sup> Tithe: Given to the Levites (Income Tax)
- 2<sup>nd</sup> Tithe: Spiritual Vacation
- 3<sup>rd</sup> Tithe: Poor Tithe, which replaced the 2nd Tithe in the 3rd and 6th years (Tax for Social Security purposes)
- 4<sup>th</sup> Tithe: The Levites gave 10% to the priests (Upkeep of the local ministry)

### **FINANCIAL OBLIGATIONS OF OT JEWS**

It may prove helpful to understand some of the more prominent financial obligations of a typical Israelite.

- A tenth of the increase of livestock
- A tenth of the produce of the land
- The first fruits of the land
- Freewill offerings. Examples can be found in 1 Chronicles 29, Exodus 35, and Ezra 1:6
- Aiding the poor. An example of this can be seen in the “poor tithe” replacing the festival tithe in the 3<sup>rd</sup> and 6<sup>th</sup> years. Other examples include leaving the gleanings and supporting the poor at all times.
- Miscellaneous categories include various sacrifices to the Lord, travel expenses for Feasts, Monarchy taxation (10% according to 1 Samuel 8:15-17), lack of sowing and reaping in the seventh year, all slaves and debt freed in the Jubilee Year, Feast of Weeks – 13 animals, Feast of Trumpets – 10 animals, Feast of Tabernacles – 189 animals.

### **NT PRACTICES**

Since the following NT practices do not appear to be based on any variation of a tithing principle, we will only offer a skeleton, allowing the reader to study further in private. It goes beyond the realm of this paper to advise explicitly regarding modern applications.

### **Support of ministers**

There are several passages regarding support of church staff. 1 Corinthians 9 and 2 Corinthians 11:7-9 may be among the most prominent.

It should be noted that Paul worked at times to support himself.

Was there an established system of supporting church staff? There is none that we are aware of.

2 Corinthians 12:13 is the closest thing I have found to a kingdom wide pattern regarding pastoral support. This simply states that the Corinthian church was an exception (possibly the only exception) to the principle of financially supporting ministers.

Philippians 4 reveals that the disciples in one city chose to financially support a minister (Paul) in another city. This financial support appears to be unsolicited, of a freewill type, and neither obligatory nor budgeted in.

### **Who was the money given to or spent on?**

There appears to have been two chief beneficiaries of Christian financial charity: ministers and poor brethren.

As mentioned, Philippians 4 shows a minister sporadically receiving funds via freewill offerings. A number of passages also reveal needy Christians receiving support from other disciples.

- In Acts 2-5, the money was placed in the hands of the church leaders, who in turn spread it around to the poor Christians so that there would be no needy disciples.
- In Acts 11, Agabus predicted a famine. Therefore money was collected for poor disciples.
- In Romans 15:26, the contribution was for the poor saints at Jerusalem.
- As already discussed, 2 Corinthians 8-9 was not a type of missions contribution. The funds were targeted at impoverished brethren in Judea. On a side note, this was a one-time collection, not a yearly expectation. Also, the financial goal appears to have been set personally, not by Paul or a local group.

### **Guidelines**

A few guidelines may now be addressed regarding NT giving:

- Percentage: None mentioned
- Tithing: Never mentioned
- Weekly: Personal budgeting for the needy Judaic brethren.
- Cheerful: Based on OT festival celebration

- **Sacrificial:** Follow the example of our Lord. Sacrifice was an essential ingredient in worship in the Old Testament. Although the form of sacrifice has changed, it is difficult to imagine that the heart of sacrifice is no longer an important element of worship in the New Covenant. Sacrifice was not only the crux of Jesus' example; it is descriptive of the lifestyle of New Covenant worshipers (see Romans 12:1ff, 2 Corinthians 2:15, Ephesians 5:2, Philippians 2:17, Philippians 4:18, 2 Timothy 4:6, 1 Peter 2:5).
- **Pure hearted:** Acts 5 reveals God's heart regarding giving for personal glory.
- **Guilt:** Never mentioned (although 2 Corinthians 8 might come close).

It might also be asked, whether Jewish disciples in Jerusalem paid a tithe (of any kind) according to the Jewish law and *also* gave money to support the work of the apostles. The NT provides no information on this.

## **APPLICATIONS TODAY**

### **What to teach?**

- It all belongs to God anyway!
- It all belongs to you as a steward. By definition, if 10% in the OT was holy, therefore "belonging to God," then the rest was not holy, therefore belonging to the individual.
- We are not bound to the OT. In fact, we are not even called to follow the example of the law. We are only called to learn the lessons available to us, be they good or bad (Acts 13:22, 1 Corinthians 10:6).
- Generosity (Luke 6:38-39). What measure am I using to give? God leaves the choice up to me, but urges me strongly to place my faith in God by using "a good measure."
- A possible suggestion: One budget to the church; another for spiritual vacations.
- Missions: How were churches planted in NT times? Apparently, some disciples simply went home (Acts 8:1-3). Also, a traveling, financially supported evangelist planted churches, but moved on, leaving the work to the disciples
- Is 10% the benchmark for giving? No, it is neither the high water mark nor the low water mark concerning a person's giving. God's promise that those who sow bountifully will also reap bountifully places the burden of decision on the conscience of the individual.

### **What to practice?**

- Give generously. In Luke 21:1-4 the widow gave everything. God sees that!
- Avoid Corban. Corban is the excuse of giving to God, and therefore being justified in not meeting the financial needs of family members. If you have money to meet the needs of your family, yet you withhold it from them in order to meet a religious, financial (percentage) goal such as a tithe, you might very well be doing exactly what the Pharisees were charged with.

- Rethink the “minister’s tithe.” In attempting to follow the OT idea that the Levites gave a 10<sup>th</sup> of their incoming tithe to the priests (the 4<sup>th</sup> tithe in the above “how many tithes” section), we have expected our ministers to give a 10<sup>th</sup> of their income. This necessitates that the ministers receive a higher amount of salary in order to allow for this “4<sup>th</sup> tithe.” But are we thinking clearly? Did Paul give a set portion of his financial gift from the Philippian church? We have no information about this, but I doubt it. I presume he was very generous though in sharing with others what had been shared with him. I suggest negating this “4<sup>th</sup> tithe” in our churches. Yes it is good to set an example. But are we following any NT examples by committing ourselves to such practices. I find it better to lower the salaries of the staff by the currently added-on value of such a contribution. Save the congregation any unnecessary burdens. Use the extra money for needs that arise or for another staff position.
- Save for special needs. Although 1 Corinthians 16:2 does not teach a weekly collection for running costs, it does offer a view of how moneys were set aside for special needs. Apparently, Paul advises the disciples in Corinth to regularly set aside money for a special collection (poor brethren in Judea in their case). I remember being very inspired by Steve and Claudia Krater my first year in the ministry (1991). I learned that they had a special savings account, where they put aside a set amount of money each month. This cash would grow each month and find its use if a need within the church arose. Often the evangelist would be able to come to them and ask them to help a specific need within the congregation. This inspired Karin and me to start up a similar savings account at the bank and set up an automatic monthly transfer to the account. This was separate from our “Special Missions Contribution” savings account. Sadly, things got so over-organized and mega-structured, that we eventually stopped this account and even forgot about it. I propose restarting this idea. Each disciple can (1) give their weekly contribution to the local needs of the church (esp. staff and rental), (2) support ongoing needy projects and (3) build up a savings account for special needs that might arise, be they the poor within the church, the poor outside the church, even special needs within their families

## CONCLUSION

In reviewing the quiz from the beginning of the article, I hope the answers to the questions have become clearer. From my current perspective, the answers are all “No.” Although the topic is manifold and can be viewed from a myriad of angles, a few options have been considered as to how to view the biblical teachings on giving and implement them in our congregations.

**A sweeping overview of the NT reveals a startling omission regarding a system of giving. In fact, it appears that there was no attempt to crystallize such a monetary system.** More so, we find some congregations refusing to pay for a fulltime staff (Corinth), yet still encouraged (1 Corinthians 1:4) for their participation in God’s grace. Some congregations (Philippi) gave to support their father in the faith, Paul, on other mission fields (e.g. Corinth). Most congregations gave to support a specific need among impoverished brethren in lands so far away they would never see them! Yet no system, no yearly calculated system. No growth charts, no spread sheets. Yet the gospel was spread to the borders of their known world. Maybe their ad hoc concept wasn’t so bad after all.

**On the flip side, we also see that, despite not being held accountable on their contribution, the Philippian church gave sacrificially again and again. May this example be an upward call to us all!**

I hope this paper is not the end, but the beginning of a very thought-provoking discussion regarding God’s will on the theme of giving.



Mark C. Shaw  
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May 2004

## **APPENDIX**

### **A few selected scriptures regarding support for the poor**

Deuteronomy 15:11  
Mark 14:7  
Ps. 41:1  
Prov 19:17  
Prov 22:19  
Prov 25:21-22  
Prov. 28:27  
Prov 21:13  
Dt 27:19  
Prov. 22:16  
Ezek. 16:49  
Isaiah 58:6-12  
Mt. 19:21  
Luke 12:33-34  
Gal. 2:10  
Mt 25: 31-46

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*A special recommendation can be given for the following, excellent work:*

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