

TITHING: ARTIFACT OF THE OLD LAW
FIRST CENTURY CHURCHES DON'T TITHE!

by **David Lee Burris**

"Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?"



IN TITHES AND OFFERINGS

Malachi 3:8

Knowing-Jesus.com

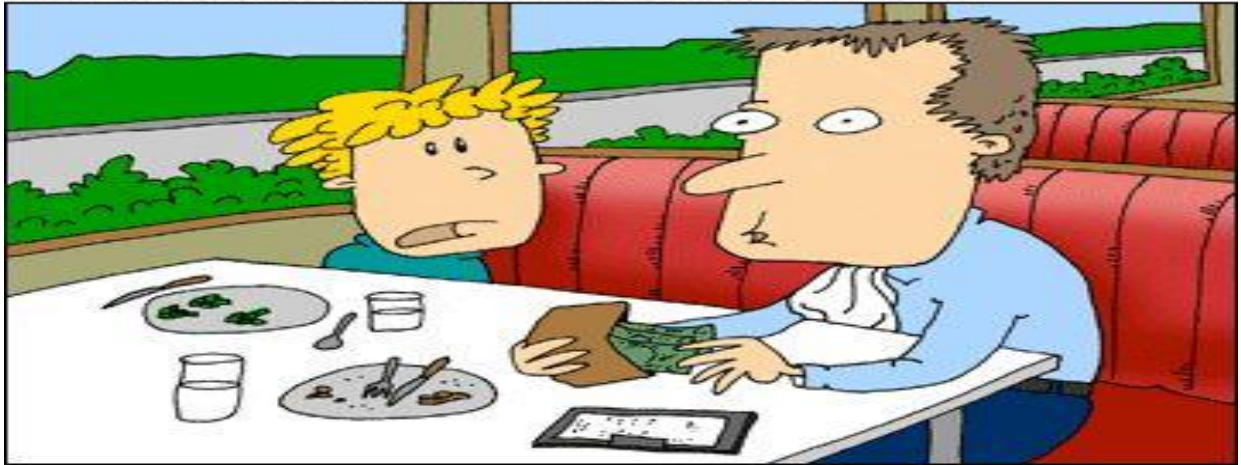
DOES THE TEACHING ON TITHING IN MALACHI 3:9-10

APPLY TO US TODAY?

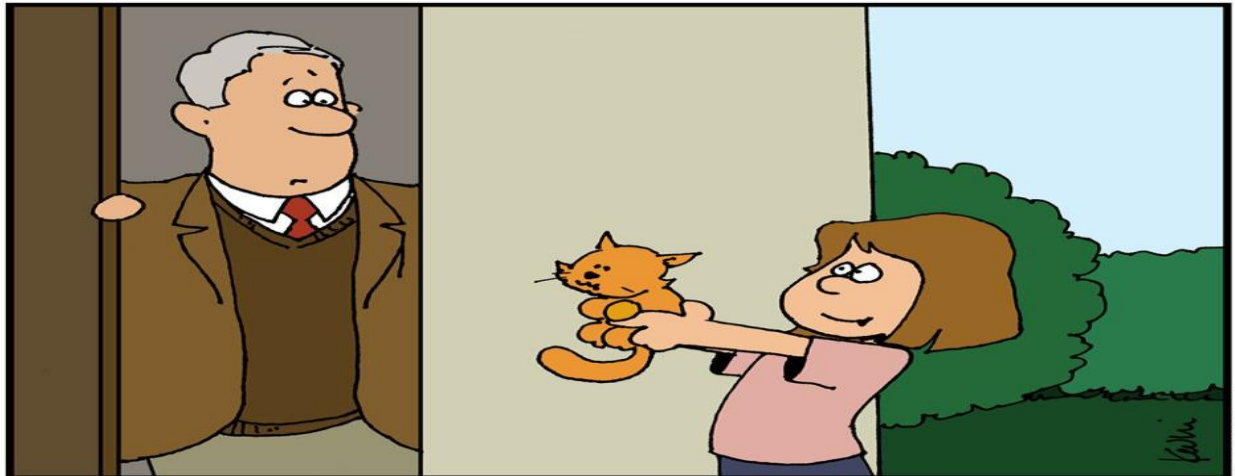


Got Questions

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Thanks to Shirley Ostrander 01-15-2004
HOW COME THE WAITRESS GETS 15% AND GOD ONLY GETS 10%?



"Hi, Bishop! My cat just had ten kittens, and my dad says that according to the scriptures, you have to take one!"

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Early Christians Didn't Tithe. [Protestant church-goers] did not start tithing 10% of their *net* income to their church until the 1800's. That was the surprising discovery of Paul Bassett, emeritus professor of the history of Christianity at Nazarene Theological Seminary.

When he began looking into the history of tithing, he already knew that the early Christians didn't tithe. They rejected the practice as one of many Jewish laws rendered obsolete under God's new covenant through Jesus – like the laws about animal sacrifice, kosher food, and circumcision.

Christians said they gave offerings – not tithes. There's no mention of Christians tithing in the New Testament. Instead, they donated what they could. "Whatever you give," Paul said, "is acceptable if you give it eagerly" (2nd Corinthians 8:12).

In later centuries, the church in some areas collected a tax from all citizens. But this wasn't a tithe.

When Bassett started searching for the first Christian sermon on tithing, it didn't show up until the 1800's, just before the Civil War. That is when very many Protestant churches got aggressive with religious education, missions, and charitable work. And they needed extra money to pay those bills.

Some pastors found a solution. They started to preach that tithing was a timeless moral law – like the laws about helping the poor. So, it was a law that was still in effect – not obsolete as the early Christians had taught.

– *The Complete Guide To The Bible*, page 294

On This Subject From Church of Christ Articles:

N.T. Giving and O.T. Tithing Contrasted

It is a blessing that the Christian isn't obligated to observe ordinances of the Old Covenant. Peter said that the law was, "...a yoke upon the neck of the disciples, which neither our fathers nor we were able to bear" (Acts 15:10). The Apostle Paul said regarding the law that Jesus had "abolished in his flesh the enmity, even the law of commandment contained in ordinances" (Ephesians 2:15). Part of the burden that the Jews were not able to bear was the laws in respect to tithing and along with all other aspects of the Old Covenant, the laws related to tithing were also abolished. It is a great blessing that the Christian is obliged only to give "as *God* hath prospered him" (1 Corinthians 16:2). **Hence, it is within the discretion of the individual Christian as to the amount he ought to give in relationship to his income.** For some Christians this may be less than the Old Testament law of tithing. However, for other Christians, they may elect to give even more than the old law required. Their conscience is their only limit in regard to the actual proportion chosen. Having these things in mind, I would like to pursue the notion in this article that the law of tithing in the Old Covenant provides an adequate guideline for the Christian to give.

Tithing was commanded in the Old Covenant for the purposes of supporting the tribe of Levi. This was because the Levites did not have an earthly inheritance along with the other tribes. Numbers 18:24 says, "But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I've said unto them, Among the children of Israel they shall have no inheritance." The responsibilities of the Levites included work of the priesthood, the caretaking of the temple, and other social functions in various Israelite communities. In essence the offerings were intended to go to the work of spiritual edifying.

There is a similar purpose to giving in the New Testament as much as the funds collected are used to further the work of the church. Galatians 6:6 teaches this principle: “Let him that is taught in the word communicate unto him that teacheth in all good things.” The word “communicate” means to share or have fellowship with. The context indicates that this would be the sharing of physical things whether monies, foodstuffs, clothing, or other material blessings. Such blessings may also be used to aid the poor, support physical requirements of worship, provide a stipend for good leaders, and be used to aid missionaries.

Comparing these similar purposes, we turn to contrast the spiritual benefits. Hebrews points out that we have a better Mediator, a better covenant, and a better High Priest. If we were to stop at just these blessings, that would be sufficient, however, we note also that we are under a system of grace, that salvation is available to all who respond in faith, that we have the blessing of God’s earthly kingdom, God’s church, and that we all enjoy fellowship with God as priests in His service. Numerous other blessings could be enumerated and each discussed in detail pointing out the superior situation under Christ than under the Mosaic Law.

This leads us to ask a pertinent question in relationship to the subject under consideration. Ought we not to give due consideration to the great blessings of the New Covenant when we consider the amount we give each week to the church? If those under the Old Covenant were commanded to give at least one tenth as part of a physical law, we may all surely consider that an adequate guideline for what to give under the law of liberty. Most, however (and these individuals know who they are by virtue of their income), ought to consider that the minimum amount to give and give due consideration to giving above and beyond that. Keeping these things in mind will ensure that our giving will both be spiritually motivated and appropriately proportional.

On This Subject From Truth Magazine:

TITHES. The subject of the tithe is one that makes its way into numerous religious discussions. Some have used the idea of tithing to extract money from the public in general as well as to increase contribution in churches throughout the land. Many assume they know what the Bible teaches about the tithe while disseminating improper information with regard thereto.

The custom of giving the 10th part of the products of the land and of the spoils of war to priests and kings (1 Macc. 10:31; 11:35; 1 Sam. 8:15-17) was a very ancient one among most nations. That the Jews had this custom long before the institution of the Mosaic Law is shown by Gen. 14:17-20 (cf. Heb. 7:4) and Gen. 28:22. Many critics hold that these two passages are late and only reflect much later practice of the nations; but the payment of the tithe is so ancient and deeply rooted in the history of the human race that it seems much simpler and more natural to believe that among the Jews the practice was in existence long before the time of Moses.

In the Pentateuch we find legislation as to tithes in three places. (1) According to Lev. 27:30-33, a tithe had to be given of the seed of the land, i.e. of the crops of the fruit of the trees, e.g. oil and wine, and of the herd or the flock (Deut. 14:22-23; 2 Chron. 31:5-6). As the herds and flocks passed out of the pasture they were counted (Jer. 33:13; Ezek. 20:37), and every 10th animal that came out was reckoned holy to the Lord. The owner was not allowed to search among them to find if they are bad or good, nor could he change any of them; if he did, both the chosen and the one for which it was changed were holy. Tithes of the herds and flocks couldn't be redeemed for money, but tithes of the seed of the land and fruit could be, but a 5th part of the value of the tithe had to be added. (2) In Numbers 18:21-32 it is laid down that the tithe must be paid to the Levites. (It should be noted that according to Heb. 7:5, they that are sons of Levi, who received the office of the priesthood . . . takes tithes of the people.' Wescott's explanation is that those priests, who received from Levites a tithe of the tithe, of a symbol received the whole tithe. In the time of the second temple the priests did actually receive the whole tithe. In the Talmud it is said that this alteration from the Mosaic Law was caused by the sin of the Levites who were not eager to return to Jerusalem, but had to be persuaded by Ezra (Ezra 8:15.)

The Levites were to receive the tithes offered by Israel to Jehovah because they had no other inheritance, and in return for their service of the tabernacle (Numbers 18:21). The tithe was to consist of corn of the threshing floor and the fulness of the winepress (v. 27), which coincides with seed of the land and fruit of the trees in Lev. 27. Levites, who stood in the same relation to priests as the people did to themselves, were to offer from their inheritance a heave offering, a tithe of tithe, to priests (Neh. 10:39), and for this tithe they were to choose the best of what they received. (3) In Deut. 12:5, 6, 11, 18, (cf. Amos 4:4) it is said that the tithe is to be brought 'unto the place which Jehovah your God shall choose out of your tribes, to put His name there,' i.e. Jerusalem; and in vs. 7, 12, and 18 that the tithe should be used there as a sacred meal by the offerer and his household, including Levite within his gates. Nothing's said here about tithing cattle, only corn, wine and oil being mentioned (Neh. 10:36-38; 13:5-12). In Deut. 14:22-29 it is laid down that if the way was too long to carry the tithe to Jerusalem, it could be exchanged for money and the money taken there instead, where it was to be spent in anything the owner were to chose; and whatever was bought was to be eaten by him and his household and Levites at Jerusalem. In the third year the tithe was to be reserved and eaten at home by the Levite, the stranger, and the fatherless and widow.

In 26:12-15 it is laid down that the third year, after this feast had been given, the landowner should go up himself before the Lord his God, i.e. to Jerusalem, and to ask God's blessing on his deed

There's thus an obvious apparent discrepancy between the legislation in Leviticus and Deuteronomy. It's harmonized not only theoretically but in practice, by considering the tithes as three different tithes, which are named the First Tithe, the Second Tithe, and the Poor Tithe, which is called the Third Tithe. According to this explanation, after the tithe (the First Tithe) was given to the Levites (of which they had to give it to the priests), a Second Tithe from the remaining nine-tenths had to be set apart and consumed at Jerusalem. Those who lived far away from Jerusalem could change this Second Tithe into money with the addition of a 5th part of its value. Only food, drink or ointment could be bought for the money (cf. Deut. 14:26). The tithe of cattle belonged to the Second Tithe. In the third year the Second Tithe was to be given entirely to the Levites and the poor. But according to Josephus the Poor tithe was actually the third one. The priests and Levites, if landowners, were also obligated to the poor tithe" (I.S.B.E., Vol. 5, page 2988).

Contrary to what some have thought, the Jews didn't pay just one tithe from which was extracted their many taxes, religious and secular. Their multiple tithe plus fractional tithes would easily elevate their overall religious/secular taxes to the excess of thirty per cent of their gross income. Their resourcefulness and liberality was certainly to be commended and admired.

Where does all this leave us? Are we to conclude that we are to imitate the Jew? Are we to preach tithing? If a person fails to tithe are we to keep after that person until they give up and start tithing to get us off their back? Thoughts along this line indicate that tithing is not in perspective in our thinking.

Brother G.C. Brewer, with but few exceptions, expressed this writer's sentiments when he wrote, "In an effort to get all Christians to give of their means to carry on the work of the Lord, some preachers insist the Law of the tithe is binding upon us – that is, that the Lord requires us to give one-tenth of all we make. They point out that this law antedated the Mosaic code and wasn't, therefore, abolished with that code. It's true that Abraham gave a tenth, and this may prove that the custom then prevailed, but we don't need to argue about whether or not this was abolished with the Mosaic law . . . We are not treated as slaves, but as sons. We serve not through fear but through love.

Our gifts are not extractions, but are free-will offerings, cheerfully given. We give not a meager percentage of our income, but we give ourselves, soul and body. The limit of our service isn't the limit of the law's demands, but the limit of our ability. The very fact we argue about tithing shows that we do not know the gospel or that our hearts are not in tune with its principles. If a man does not give and sacrifice for the cause of the Lord, he does not need an application of the law of tithing. He needs instead to be converted. When people first give of themselves to the Lord, they will then give their money to support his cause according to the will of the Lord (2 Corinthians 8:5).

“Those who contend against tithing in order to defend or justify parsimonious and covetous brethren in doing nothing worthy to be called giving are worse deluded than the man who preaches the law of tithing. The man who preaches the tithing as a law is guilty of error; but the man who preaches against it for the above purpose is guilty of the blood of his fellow men. They are all condemned along with murderers and drunkards” (Gospel Advocate, April 14, 1932).

In answer to the question “How Should a Christian Give?” Brother Batsell Baxter gave this answer: “And ye are not your own; for ye are bought with a price’ (1 Cor. 6:19-20).

Christians are the ‘stewards of the manifold grace of God’ (1 Peter 4:10). ‘Ye are Christ’s; and Christ is God’s’ (1 Cor. 3:23). ‘Let a man so account us, as ministers of Christ, and stewards of the mysteries of God. Moreover, it is required in stewards, that a man be found faithful’ (1 Cor. 4:1-2). Does someone say that Paul is speaking only of himself here? Continuing the same trend of thought, he says in verse 16: ‘I beseech you therefore, be ye imitators of me.’

“How did New Testament Christians give? Concerning the plea of Agabus for the famine-endangered Christians at Jerusalem, ‘disciples, every man according to his ability, determined to send relief unto the brethren that dwelt in Judea’ (Acts 11:29). ‘So, he that giveth, let him do it with liberality’ (Romans 12:8). Speaking about this collection for the poor saints in Judea; ‘Upon the first day of every week let each one of you lay by him in store’ (1 Cor. 16:). Continuing as to this same collection: ‘Let each man do according as he hath purposed in his heart’ (2 Cor. 9:7)” (Gospel Advocate, April 21, 1932)

We urge our readers to read the New Testament for their instruction as to how to give. For by it we will be judged when the Lord comes again.

**Truth Magazine XXIII: 37, pp. 603-604
September 20, 1979**

On This Subject From Two Congregations:

La Vista Church of Christ

Question: Are Christians to Tithe?

Question:

Is tithing a New Testament standard? In other words, is it our responsibility to tithe or just to give what God purposes in our hearts?

Answer:

The concept of tithing is giving ten percent of your profits to God. It was a requirement for the Israelites living under the law of Moses to give a tenth of their harvest and herds. *"And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD'S. It is holy to the LORD. ... And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the LORD"* ([Leviticus 27:30](#), [32](#)).

Of the funds collected, two-thirds went to a national collection to support the temple, the priests, and their families. *"Speak thus to the Levites, and say to them:*

"When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe. And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress" ([Numbers 18:26-27](#)). The Levites did not receive land in Canaan as part of their inheritance, instead, they received support from the other tribes in recompense for their priestly duties. Even though they were being supported by the tithes, they were also required to tithe from their profits.

One-third of the funds collected stayed local and was used to support the priest as well as the destitute. *"At the end of every third year you shall bring out the tithe of produce of that year and store it up within your gates. And the Levite, because he has no portion nor inheritance with you, and the stranger and the fatherless and the widow who are in your gates, may come and eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do" ([Deuteronomy 14:28-29](#)).*

Yet, these were not the only gifts given by the Israelites. There were offerings made of the first harvest and the firstborn in flocks. They were also required to give offerings for their sins, as well as offerings of thanks. And on top of all this, they were able to give voluntary offerings.

Under the New Testament, God didn't specify the amount to be given. Instead, He asked for freewill offerings. "*So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver*" ([2 Cor 9:7](#)). Notice that the one purposing is the giver, not God. God does not dictate the amount we are to give, but the giver decides how much he wants to give.

Christians are encouraged to give generously. "*But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully*" ([2 Cor 9:6](#)). God isn't expecting Christians to impoverish themselves in their giving. "*For if there is first a willing mind, it is accepted according to what one has, and not according to what he doesn't have*" ([2 Corinthians 8:12](#)). The giving is to be based on your prosperity. "*On the first day of the week let each one of you lay something aside, storing up as he may prosper, that there be no collections when I come*" ([1 Corinthians 16:2](#)).

Therefore, there is no requirement to tithe on the part of the Christian. Instead, God asks for generous, freewill offerings from His people.



Many denominations teach that Christians are to tithe. Are we commanded to tithe today?

The command to tithe

The first instance of tithing that we see occurs very early in the scriptures. Genesis 14:20 we see Abraham tithing the things he had been given to the high priest Melchizedek. This is verified in Hebrews chapter 7 verse 2 where we see Abraham gave a tenth of everything. This is the first example of giving a tenth of everything. We do not find a command to tithe until Leviticus 27:30-32. This is what the Lord spoke to Moses for the people to follow. The tithe is also found commanded in Deuteronomy 14:22-28. Thus, throughout the old law, the Hebrews were to keep the tithe. We see Jesus refer to the tithe in Matthew 23:23. The Pharisees would enforce the tithe upon the people and on themselves, but had no regard for other elements of the law like justice, mercy, and faith. For this they were condemned. It is interesting that Jesus does not condemn them for tithing, but for not doing the other things of the law as well as tithing. But Hebrews 10:9-10 tells us that we are sanctified by the second covenant, not the first covenant, for the first covenant has been taken away. *Do we have a command under the second covenant to tithe?*

A higher standard

The new covenant of Jesus Christ does not have the command to tithe, but I believe that the Lord has put us under a higher standard than under the first covenant. The following are some passages that we need to consider when we look at how we are to give today.

1 Corinthians 16:2. This is the most common passage referred to in answering the question. **“On the first day of the week, each of you is to set something aside and save to the extent that he prospers, so that no collections will need to be made when I come.”** So, here we see that we are to give according to the extent he has prospered. The word for prospered doesn't mean paycheck, but that is what we commonly think of in our minds. But the word refers to a prosperous journey. We are to give according to what we have increased by the Lord. From thus, we can get what we sometimes say before the collection - we give of our ability. The idea is to give according to how well off we are in life's journey.

2nd Corinthians 9:6-8. **“But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver. And God is able to make all grace abound toward you, that you, always having all sufficiency in all things, may have an abundance for every good work.”** Here we see we are to give generously of ourselves in all circumstances.

The reason is two-fold: those who sow sparingly will reap sparingly and God loves a cheerful giver. So, the heart behind our giving is important. 2 Corinthians 8:8 tells us that all giving is a test of the genuineness of our love.

Proverbs 3:9. **“Give honor to the Lord with your wealth, and with the first-fruits of all your increase:”** Here we see from under the old covenant that God wanted the first-fruits of the possessions they had.

Mark 12:41-44. **“Now Jesus sat opposite the treasury and saw how the people put money into the treasury. And many who were rich put in much. Then one poor widow came and threw in two mites, which make a quadrans. So, He called His disciples to Himself and said to them, “Assuredly, I say to you that this poor widow has put in more than all those who have given to the treasury; for they put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood.”** Jesus commends and He exalts the giving of a poor widow and the attitude we see in this text can apply to our giving today as well. The rich were putting in large sums of money, but they were giving the excess and the leftovers. The widow gave first to the Lord from all she had and then took care of herself with the rest.

I believe this is the principle that Jesus has laid out for us in the new covenant. Servants of God are to be cheerful givers, giving from what they have in this life, and giving their first fruits. This is a greater command than the tithe that was given under the old covenant.

Some can give more than 10% because they have prospered well in their lives. Some cannot give 10% because they have not prospered as much. I would argue no matter who we are, because of the riches of this land, the place we live, and that we are not in need, that we all have prospered much. Remember the conditions of poverty among Christians in the first century and compare them to our conditions. We are very rich and our giving ought to reflect this.

Must we tithe?

No, there is no command to do such under Christ's law. But many want to have a benchmark to know if they are giving enough or not. But, in my opinion, I don't think the tithe is something we should completely throw out of our minds. In my opinion, it can be a good benchmark to see how we are doing. It is what God demanded under the Old Law with reason. Abraham gave a tenth before the Old Law was given. Whether God commanded this before the Old Law or Abraham did this from his heart, we aren't informed. Though not binding today, I believe we should consider our giving if we are well off and prosperous yet only giving only 1% of our possessions. It is interesting sometimes to add up what we make weekly along with all the things we have and see what 10% is. Are we willing to give that up to the Lord? **We must have the heart that will give all things back to the Lord. Let us give "as we have prospered."**

