

Tithing No Longer Compulsory

A chapter from Temples and Tithes

This chapter traces the tithe from its patriarchal origins through the Mosaic Law to the New Testament and early church history and explains why the tithe disappeared and the consequences of its revival under Charlemagne in 585AD. The chapter then goes on to look at New Testament principles for giving. It concludes with exhortations on handling differences in belief about finances and a brief paragraph on the biblical perspective on wisdom with money.

The Practice of the Patriarchs

Abraham gave a tenth to Melchizedek and Jacob promised God a tenth. It was a personal practice of honouring God and there is tantalisingly little to go on. (Genesis 14:20, 28:22) It is an example not a commandment. As a practice it was "a tenth of everything ". It is clear from the NT that the festivals, sacrifices and practices of the Mosaic Law are not binding on Spirit-filled believers. (Romans 7:4-6). However tithing was practiced before the law by Abraham. This raises the question of whether practices prior to the Law are binding on Spirit-filled believers today. Patriarchal and Noahic practices such as keeping the Sabbath, building altars, animal sacrifices, clean and unclean animals (Genesis 2:2, 4:1-4 and 8:20) have been replaced in the New Covenant (Colossians 2:16-23) and the most significant Abrahamic practice - circumcision is clearly not required of believers now (Galatians 5:1-11) so it can I think be rightly inferred that the other Abrahamic practice - tithing has passed away also.

Tithing - In the Mosaic Law and the Old Covenant

The formalised tithe was a part of the Jewish system of festivals and differs markedly from patriarchal practice. The best explanation I have heard says the tithe operated on a 7 year cycle with year 3 being the year when it was given to the poor. As a practice it often lapsed, and was reinstated in the reforms of Hezekiah (2 Chr 31:1-7), Nehemiah (Neh 10:35-39) and Malachi (Malachi 3:8-12). In the inter-testamental period the tithe became a major practice of Pharisaism. Working on what we can clearly understand in this complex area it seems that:

1. The tithe was to be eaten in Jerusalem with rejoicing. ((Dt 12:17f.)
2. The tithe involved food and was to be eaten. Money was only involved when the tithe had to be transported a great distance and would perish. The tithe was first converted to cash then converted back into food. Only food could be presented as a tithe. (Deut 14:22-29)
3. The tithe could be spent on wine or strong drink. (Deut 14:24-26)
4. The tithe was holy to God and to help support the Levites as they had no land to inherit. (Num 18:20-32) They were about 1/10 of the population. They also seem to have worked as artisans and traders.

5. The food was consumed partly during the festival and also later stored in storehouses or granaries for the use of the poor, the Levites, the widows and the orphans. It thus acted as basic social security for those without land or family protection. (Deut 26:12,13 Malachi 3:8-12)

6. A tithe of the tithe went directly to the High Priest (Num 18:26,27)

7. The tithe was levied on the produce of the land which was seen as God's direct gift. One-tenth of cattle, grain, olive oil, wine etc.(Leviticus 27:32, 2 Chr 31:1-7) Notably absent from the levy are silver, gold, money and the profits of merchants and artisans. An artisan does not seem to be required to tithe a tenth of their tables if they were a carpenter etc. It seems to have been a tax solely on primary producers - which were the bulk and backbone of the economy. This was even so in Nehemiah's day when a money economy was very much in force. (Nehemiah 10:35-39) Jesus mentions it being applied to herbs. (Matt 23:23)

The Tithe in the New Testament

The following 4 sets of verses are the only NT mentions of tithing. The first three are in a negative context two are where Jesus tells the Pharisees that they are over-emphasising tithing and under-emphasising justice. The third is of a Pharisee trying to justify himself before God by tithing. Tithing is still a proper duty not to be neglected by those trying to fulfill the Mosaic Law as the Pharisees were (and as Jesus did before the cross when He abolished the Law). The last reference is to Abraham paying tithes to Melchizedek. The point is that the Levitical priesthood descended from Abraham honoured the priesthood according to Melchizedek - a type of Christ and thus Christ's priesthood is superior to Aaron's. Neither passage implies that the tithe is binding on NT believers.

(Mat 23:23 & Luke 11:42) "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint, dill, and cummin, and have neglected the weightier matters of the law: justice and mercy and faith. It is these you ought to have practiced without neglecting the others.

(Luke 18:12-14 NRSV)... I fast twice a week; I give a tenth of all my income.' But the tax collector, standing far off, would not even look up to heaven, but was beating his breast and saying, 'God, be merciful to me, a sinner!' I tell you, this man went down to his home justified rather than the other; for all who exalt themselves will be humbled, but all who humble themselves will be exalted."

(Heb 7:2-9 NRSV) (Heb 7:2 NRSV) and to him Abraham apportioned "one-tenth of everything." His name, in the first place, means "king of righteousness"; next he is also king of Salem, that is, "king of peace."...And those descendants of Levi who receive the priestly office have a commandment in the law to collect tithes from the people, that is, from their kindred, though these also are descended from Abraham. But this man, who does not belong to their ancestry, collected tithes from Abraham and blessed him who had received the promises. In the one case, tithes are received by those who are mortal; in the other, by one of whom it is testified that he lives. One might even say that Levi himself, who receives tithes, paid tithes through Abraham,

Religious Taxes

Jesus saw religious taxes as no longer appropriate for believers (Matthew 17:24-27) and the principle of the sons of the Kingdom not being levied on seems to apply to compulsory tithing also.¹

Timing of NT Giving

Giving seems not to have been regulated to a particular percentage or a particular annual event. Giving seems just to have part of the natural life of the Church so that when needs arose such as widows in their midst or a famine in Judea then the apostles undertook the task of collecting what was needed to meet that need within the body of Christ. There is only one NT reference requiring weekly giving when Paul recommended to the Corinthians that they save up week by week for their giving to the poor in Jerusalem - much as a Sunday School saves up to give to the missionary.

(1 Cor 16:2,3 NRSV) On the first day of every week, each of you is to put aside and save whatever extra you earn, so that collections need not be taken when I come. And when I arrive, I will send any whom you approve with letters to take your gift to Jerusalem.

Why the Tithe Disappeared

The actual practice of the tithe disappears from the Bible after the gospels and is not reinstated as a practice binding on Gentile believers in any of the epistles or by the Jerusalem Council in Acts 15. Reasons for the disappearance of the tithe may include:

1. The tithe was a highly organised nation-wide event requiring a stable theocratic nation and considerable infra-structure. This was obviously not the case for the early church which was an often persecuted minority group. When the Middle Ages came and Europe was a generally stable theocratic society the tithe would reappear again in 585 under the Emperor Charlemagne and unfortunately lead to the financial corruption of the Church which came to control one-tenth of the GDP of Europe and over a third of the lands.
2. It seems to have been replaced by Spirit-led community based giving in the revival in the Jerusalem church and this model of continual giving led by God seems to have predominated in the NT church with giving being based on pneumatic events such as Agabus' prophecy.
3. Many Gentile believers were slaves and most slaves were without possessions or land or produce from which to tithe at least in the manner of the OT practice. (Plus it would have been cruel to ask it of those who could not give.)

¹ The context is actually the sons' exemption from the rules of the *State* (give to Caesar what is Caesar's); the sons are exempt, but we submit "so as not to offend them." When there is conflict, we obey God rather than men (Ac. 5:29; Rom. 13:4-6) – This passage doesn't address the issue of tithing within the church. - William Gross, Colorado Springs

4. It was a Jewish festival and went the way of the other Jewish festivals as far as observance among the Gentiles goes.

5. The lack of buildings in the early church would have included a lack of storehouses and granaries.

6. Crime and persecution would have made it unwise to store large amounts of wealth in a local church.

7. Most NT fellowships seem to have been house churches with bi-vocational pastors and it was only later on in the NT that the right for these to have proper financial support was vigorously addressed.

Giving Does Not Achieve Righteousness in God or Justify Us before Him - That is 100% Christ's Work. Neither Does It Add To Our Spiritual Blessings Rather It Is A Response To Them.

(Luke 18:12 NRSV) I fast twice a week; I give a tenth of all my income.' (The Pharisee who Jesus said was not justified....)

(Rom 3:20 NRSV) For "no human being will be justified in his sight" by deeds prescribed by the law, for through the law comes the knowledge of sin.

(Eph 1:3 NRSV) Blessed be the God and Father of our Lord Jesus Christ, who has blessed us in Christ with every spiritual blessing in the heavenly places,

(Eph 2:8 NRSV) For by grace you have been saved through faith, and this is not your own doing; it is the gift of God-- not the result of works, so that no one may boast. For we are what he has made us, created in Christ Jesus for good works, (*including generous giving*) which God prepared beforehand to be our way of life.

Giving in The New Testament Has Three Main Groups of People in Mind - The Poor in The Body of Christ, Teaching Elders, and Itinerant Ministers Of The Gospel e.g. Apostles.

(Acts 4:34,35 NRSV) There was not a needy person among them, for as many as owned lands or houses sold them and brought the proceeds of what was sold. They laid it at the apostles' feet, and it was distributed to each as any had need.

(Gal 2:10 NRSV) They asked only one thing, that we remember the poor, which was actually what I was eager to do.

(James 1:27 NRSV) Religion that is pure and undefiled before God, the Father, is this: to care for orphans and widows in their distress, and to keep oneself unstained by the world.

(2 Cor 8:13-15 NRSV) I do not mean that there should be relief for others and pressure on you, but it is a question of a fair balance between your present abundance and their need, so that their abundance may be for your need, in order that there may be a fair balance. As it is written, "The one who had much did not have too much, and the one who had little did not have too little."

(1 Tim 5:17,18 NRSV) Let the elders who rule well be considered worthy of double honor, especially those who labor in preaching and teaching; for the scripture says, "You shall not muzzle an ox while it is treading out the grain," and, "The laborer deserves to be paid."

(1 Cor 9:13,14 NRSV) Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in what is sacrificed on the altar? In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.

The Only Restriction Placed On Giving Is That It Should Not Replace Taking Care of Aged Parents Or Immediate Family.

(Mat 15:4-6 NRSV) For God said, 'Honor your father and your mother,' and, 'whoever speaks evil of father or mother must surely die.' But you say that whoever tells father or mother, 'Whatever support you might have had from me is given to God,' then that person need not honor the father. So, for the sake of your tradition, you make void the word of God.

(1 Tim 5:8 NRSV) And whoever does not provide for relatives, and especially for family members, has denied the faith and is worse than an unbeliever. (*In the context of widows in the church*).

Our Giving Is To Be Focused on God's Kingdom And His Righteousness and Then He Will Provide So That Our Needs Are Met.

(Mat 6:33 NRSV) But strive first for the kingdom of God and his righteousness, and all these things will be given to you as well.

(2 Cor 9:7-10 NRSV) Each of you must give as you have made up your mind, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to provide you with every blessing in abundance, so that by always having enough of everything, you may share abundantly in every good work. As it is written, "He scatters abroad, he gives to the poor; his righteousness endures forever." He who supplies seed to the sower and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness.

Some Christians Have The Special Grace Gift of Giving.

(Rom 12:6-8 NRSV) We have gifts that differ according to the grace given to us: prophecy, in proportion to faith; ministry, in ministering; the teacher, in teaching; the exhorter, in exhortation; the giver, in generosity; the leader, in diligence; the compassionate, in cheerfulness.

We Should Not Try To Bribe God By Giving - He Is Above Our Manipulation And All Things Are His Anyway.

(Rom 11:33-36 NRSV) O the depth of the riches and wisdom and knowledge of God! How unsearchable are his judgments and how inscrutable his ways! "For who has known the mind of the Lord? Or who has been his counselor?" "Or who has given a gift to him, to receive a gift in return?" For from him and through him and to him are all things. To him be the glory forever. Amen.

Giving Is A Loving Expression of Our Relationship to God and Others Flowing From Our Awareness of God's Gift to Us in Christ.

(2 Cor 8:9 NRSV) For you know the generous act of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that by his poverty you might become rich.

(2 Cor 9:11-15 NRSV) You will be enriched in every way for your great generosity, which will produce thanksgiving to God through us; for the rendering of this ministry not only supplies the needs of the saints but also overflows with many thanksgivings to GodThanks be to God for his indescribable gift.

Giving Is To Come From Relationship And Not Be Under Compulsion - Like All NT Ministries It Is A Ministry of The Spirit, Not Of The Letter.

(2 Cor 9:5 NRSV) So I thought it necessary to urge the brothers to go on ahead to you, and arrange in advance for this bountiful gift that you have promised, so that it may be ready as a voluntary gift and not as an extortion.

(2 Cor 9:7 NRSV) Each of you must give as you have made up your mind, not reluctantly or under compulsion, for God loves a cheerful giver.

(2 Cor 8:12 NRSV) For if the eagerness is there, the gift is acceptable according to what one has -not according to what one does not have.

(2 Cor 3:6 NRSV) who has made us competent to be ministers of a new covenant, not of letter but of spirit; for the letter kills, but the Spirit gives life.

There Are Many Areas of Christian Practice in Which Christians Differ Markedly e.g. Sabbath-keeping and Matters of Food and Drink in Such Areas We Are Not to Judge Each Other - Giving May Be One Such Area.

(Rom 14:1-6 NRSV) Welcome those who are weak in faith, but not for the purpose of quarreling over opinions. Some believe in eating anything, while the weak eat only vegetables. Those who eat must not despise those who abstain, and those who abstain must not pass judgment on those who eat; for God has welcomed them. Who are you to pass judgment on servants of another? It is before their own lord that they stand or fall. And they will be upheld, for the Lord is able to make them stand. Some judge one day to be better than another, while others judge all days to be

alike. Let all be fully convinced in their own minds. Those who observe the day, observe it in honor of the Lord. Also those who eat, eat in honor of the Lord, since they give thanks to God; while those who abstain, abstain in honor of the Lord and give thanks to God.

General Wisdom on Finances

Proverbs gives much sound advice on finances and it is characteristics such as thrift, prudence and wise investing that are admired as well as giving to the poor and lending freely without charging interest. Practices that are condemned include giving to those already rich, the love of "little luxuries" and hard-hearted stinginess. It gives us a picture of steady, faithful, wise planned giving that joyfully sees needs and meets them and which has nothing to do with selfishness on one hand or folly on the other. (Prov 11:24-26, 12:24-27, 21:5-6, 22:16, 25:21-22 28:27)

Summary and Conclusion

"Let each be convinced in his own mind. It is to their own Master that they stand or fall." There are those that find 10% a useful percentage in planning their giving and they do so unto God. There are those who give differently - also unto the Lord. No-one should feel that they are under a law or being judged by others. Rather we should see giving as an exciting ministry that proceeds under the direction of the Holy Spirit and the miracle-working providing power of God. Giving can greatly honour God, support Kingdom work and provided much needed relief to the poor. Giving should be planned, faithful and reliable so that the recipients can depend on it. Above all giving should proceed from a grateful and thankful heart that cries out "Thanks be to God for His indescribable gift."

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