

CHAPTER 10

THE TITHE

Sixty years ago, the church in which I was growing up taught me that I was required to give a tithe (10%) of my income to the Lord, and that it was to be given to the local church of which I was a member. This was referred to as “storehouse tithing.” It was all right to give to other charities or ministries outside the local church, but the first 10% must be given to the local church. Over the years since then, I have heard less of this teaching from Bible-believing churches and teachers, but some still teach it and believe it. And I still receive questions about the tithe fairly often. Questions like, is the tithe binding on the church-age Christian? Is it a minimum standard for our giving today, or a suggested starting place for our giving? And, am I to bring the whole tithe to my local church?

As mentioned in Chapter 9, I really believe all these questions are answered by Paul’s long passage on giving in 2 Corinthians 8 and 9, along with the giving commandments of Jesus and the apostles. But in some sense the answer could be looked at as an answer from silence. Nowhere in the New Testament have I found a single specific statement instructing a Christian how much to give - what percent, what amount, or how to determine it. Yet the tithe is mentioned three times in the New Testament, and the issue is still debated in the church. This was especially true the last time I taught this subject 25 years ago. So I think it is a worthwhile issue to examine biblically.

Let’s begin with a verse we studied in Chapter 9.

Each man should give what he has decided in his heart to give ...
[2 Corinthians 9:7a].

That verse taken alone would seem to settle the question. But there are many other verses in the Bible on giving, which scholars who believe the tithe is binding call upon to support their position, so the debate continues, and in some circles it has become quite emotional. The two sides have chosen up and are fighting it out, and it seems to me that the devil is getting most of the mileage from this.

Over the years I have likely spent at least 200 hours researching this debate, studying both sides, studying all the Scriptures I could find. In the early years of my study I vacillated from one side of this debate to the other. I admit to having been on both sides. And at times I got emotional about it, and that was a mistake.

This is not a major point of doctrine, such as the Deity of Jesus Christ, the virgin birth, salvation by faith alone - non-negotiable doctrines which we must defend. I do not think we should break fellowship over the tithe. In fact, I would say that probably the best way of resolving the issue is to agree that it is not wrong to have a personal conviction about the tithe, as long as we don't try to impose that conviction on others, and as long as we acknowledge we are stewards of 100% of our financial resources, and will be accountable to God for that stewardship. Having so said, let me state the two sides of the debate, as best I can, and look at some of the relevant Scriptures.

THE CASE FOR THE TITHE BEING REQUIRED TODAY

There are Bible believing, God honoring scholars that believe the tithe is binding today on Christians. They believe it is a minimum standard required by God. When they come to 2 Corinthians 9:7, they say, Paul is not talking about the tithe in this verse. They say he's talking about a special offering, which is, therefore, over and above the tithe, and entirely voluntary with each individual Christian, as the verse clearly states. Certainly, that is a logical argument for their position. These scholars further believe that the principle of the tithe, and other principles of the Law of Moses apply today, even though the theocracy of Israel is no longer in existence. Furthermore, they would point out that 400 years before the law was given, both Abraham and Jacob tithed to the Lord. And this is true. And the tithe, they say, was merely incorporated into the Mosaic Law when the time came, but it was God's plan from the beginning. They also point out that Jesus commended the tithe when He discussed it with the Pharisees. That is true also.

THE CASE AGAINST THE TITHE BEING REQUIRED TODAY

The other group of scholars, also Bible believing, and God honoring, believe the tithe is not binding today, nor is it intended to be a standard

for our giving. They lean rather heavily on 2 Corinthians 9:7, taking the position that Paul intended for his statement to be taken as a general principle applying to all giving, which is consistent with the commandments of Jesus and the apostles, which replaced the Law of Moses when Jesus died. We discussed this at some length in Chapter 3. Let's begin by looking at the three references to the tithe in the New Testament.

Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others [Matthew 23:23 (NASB)]. (A parallel passage to this one is found in Luke 11:42.)

Note here that Jesus is addressing the scribes and Pharisees, who were still under the Law of Moses since Jesus had not yet died. Therefore, this verse has no application to the church. Even so, Jesus is not complimenting them for keeping the law of the tithe, which they should have done, but rather rebuking them for failing to keep more important provisions, justice, mercy and faithfulness.

I fast twice a week; I pay tithes of all I get [Luke 18:12 (NASB)].

This is a quotation of a Pharisee in the story which contrasts the prayers of the Pharisee and tax collector who both went up to the temple to pray. Again, this verse would have no application to the church-age Christian.

For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham as he was returning from the slaughter of the kings and blessed him, to whom also Abraham apportioned a tenth part of all the spoils ... [Hebrews 7:1-2 (NASB)].

This is a reference to the tithe Abraham paid to Melchizedek following his victory over several kings in battle. As previously mentioned in Chapter 8, there is no textual reason to assume this was other than a voluntary offering on Abraham's part. Four hundred years later, the

tithe was incorporated into the Law of Moses and became part of the required offerings the Old Testament Israelite had to give. The historical incident recorded in Hebrews 7 may have played a part in the tithe becoming a part of the Law of Moses, but the reference here in Hebrews contains no command, instruction or suggestion relating to the New Testament Christian's giving.

Therefore, I conclude that the three New Testament references to the tithe can in no sense be taken as an instruction concerning our giving. In fact to so interpret them would put them in conflict with the whole New Testament concept of stewardship, which we presented in Chapter 9.

AN EXAMINATION OF THE TITHE UNDER THE LAW OF MOSES

I found it both interesting and instructive to study some of the key passages on the tithe found in the Law of Moses.

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 [Leviticus 27:30].

And to the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting [Numbers 18:21(NASB)].

The second of these passages seems clearly to command the giving of the whole tithe to the Levites. It was the sole means of supporting their priestly ministry.

THE SECOND TITHE

As we continue to study through the Law of Moses, we find passages indicating there was more than one tithe required. In Deuteronomy 14 we read about what appears to be a *second* tithe, not given to the Levites, but used in an entirely different way. Once a year the tithes, which were in the form of grain and animals, were transported to Jerusalem and stored there in a barn or storehouse until needed. The second tithe was used to underwrite the expenses of transporting the

tithes, as well as the cost of a banquet and celebration of the Lord's blessing upon the land (lasting seven days according to Deuteronomy 16:15). This is what is meant by "eating the tithe." Thus this second tithe is referred to variously as the *expense* tithe, the *festal* tithe, or the *celebration* tithe.

Be sure to set aside a tenth of all that your fields produce each year. 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. 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), then exchange your tithe for silver, and take the silver with you and go to the place the Lord your God will choose. 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. And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own [Deuteronomy 14:22-27].

One translation of the first part of verse 26 reads, "Spend the money for whatever you desire, oxen, or sheep, or wine or strong drink, whatever your appetite craves."

I like the following quote about the second tithe and Deuteronomy 14:22-27. It comes from a devotional book entitled, *Thoughts from the Diary of a Desperate Man*.

"Each year God's people took ten percent of their yearly wage and spent it in the presence of the Lord on whatever they 'craved.' Moses gave God's rationale for commanding the people to do this, 'that you may learn to fear the Lord your God always' (Deuteronomy 14:26).

"What you spend you do not have, and what you do not have you must trust God to provide. Many people spend money they do not have and go into debt. This is not what Moses is talking

about. Rather you are yearly to take ten percent of what you do have and spend it on yourself. The desire to accumulate can easily become an expression of unbelief. You save for uncertain times because you do not wish to trust God to provide for you during those times. This does not mean that if you save you are living in unbelief. Only you and God know the difference.

“God does not carry the command to spend a second tithe over into the New Testament, so you are not obligated to follow Israel’s lead in this matter. But you should be instructed. When Israel sought to accumulate and hoard the manna, it turned to rot. Liberality delights God when expressed in gratitude for His provision. You can trust God in a variety of ways. A second tithe is one of them.”¹

THE THIRD TITHE

But wait, there’s more. Some scholars see a *third* tithe, but only every third year. This third tithe, which would average 3 1/3% per year, was given exclusively to the poor.

At the end of every three years, bring all the tithes of that year’s produce and store it in your towns, 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 [Deuteronomy 14:28-29].

So, if in fact this tithe every third year is over and above the other two tithes, the average per year could be as high as 23 1/3%. Some scholars see only one tithe used for all three of these purposes. Some see three separate tithes. I read a number of scholars on each side, and I don’t know who is right. And some of the scholars I read said they didn’t know.

¹ Walter A. Henrichsen, *Thoughts from the Diary of a Desperate Man* (Ft. Washington: Christian Literature Crusade, 1977), p. 241.

The scholars who argue that the tithe does not apply today point out that the Levitical priesthood no longer exists, so there is no way you can follow the law on that tithe. They also point out that the storehouse (a barn appended to the temple, in which the tithes were stored) is no longer in existence, so there is no way you can take your tithe to the storehouse.

The scholars who take the other side of the debate (e.g., the tithe does apply today) have a counter argument for this. They point out that both Abraham and Jacob tithed before there was a Levitical priesthood or a storehouse. Therefore they say it's not fair to use that argument to prove that the tithe is not for the church.

So go the arguments. And there are other arguments on both sides, and I probably haven't fairly represented whichever side you may be on, if you have a side of the debate. Which is right? I find nothing in the New Testament that suggests the tithe is binding on the church today, nor any other percent or amount. And I think I know the reason why. It is because New Testament giving is stewardship of *all*. 100%.

God will hold us accountable for how we manage 100%. I personally believe the New Testament principles of stewardship are far more demanding than are those in the Old Testament, just as the New Testament concept of adultery or murder is far more demanding than those under the Law. Jesus raised the bar of difficulty for keeping many of the laws of Moses when He restated them in His teachings.

One of the best comments I have ever read on the tithe was that of Richard Foster, a professor of theology at Friends University in Wichita, Kansas. In his book entitled *Freedom of Simplicity*, page 50, he said,

“The tithe simply is not a sufficiently radical concept to embody the carefree unconcern for possessions that marks life in the kingdom of God. Jesus Christ is Lord of all our goods, not just 10%. It is quite possible to obey the law of the tithe without ever dealing with our mammon lust. We can feel that our monthly check to the church meets the new law of Jesus, and never once root out reigning covetousness and greed. It is possible to tithe and at the same time oppress the poor and needy. Jesus

thundered against the Pharisees, ‘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. These you ought to have done without neglecting the others’.

“No doubt you noticed that Jesus did not condemn the tithe as such. The tithe is not necessarily evil. It simply cannot provide a sufficient base for Jesus’ call for carefree unconcern over provision. It fails to dethrone the rival god of materialism perhaps the tithe can be a beginning way to acknowledge God as the owner of all things, but it is only a beginning and not an ending.”

I want to comment on the last statement in the above quote. I found it intriguing. In studying the lives of several of the great disciples of history, I noticed that some of them came to exactly that conviction that the tithe was the beginning or starting point for their giving to the Lord. I would imagine some of them struggled with it just as you and I have. But as they prayed, searched and meditated in the Scriptures, they came to this conviction. But they did not come to it because of a command, or an instruction, or a requirement. Nor was it a limit or cap on their giving. It was a starting place.

So, let’s ask the question, is it all right to tithe? My answer is yes, as long as two conditions are met. First, it must be given from a willing, cheerful heart, as Paul instructed us. I believe this is the overriding principle of giving found throughout the Bible. It must be voluntary giving from a willing heart. Second, you must understand that *you are a steward of the other 90%*, and will be accountable to God for your management of it.

In the middle 1980s, I taught a seminar on Biblical Economics in a church in Tucson. The teaching sessions were at the regular Sunday services, then each night for a week. The pastor had scheduled one-on-one counseling sessions during the weekdays, about every hour. I was busy.

One morning a young man in his early 20s came for counseling, and he was different from all the rest. He didn’t want to know how to get out

of debt, or how to budget, or how to invest his savings he didn't have any of the usual questions. He wanted to talk about giving. And he didn't have anything to give. He was going to school and had a part time job which paid a very low income. He told me that a year earlier he had committed to giving God a tithe of his income, and up to that point he had faithfully done so. Then he said something I will never forget as long as I live. He said, "I feel like I'm just tipping God."

For a few moments I was taken aback by his statement, and I pondered it. I thought to myself, that is good theology. I don't suppose he knew about all the complexities of the tithe some of the things we've discussed in this chapter. But his theology was good. He wanted to get to the point where he could far exceed the tithe in his giving. You could detect that he was impatient and frustrated because he couldn't do it. He showed every evidence of a willing committed heart. I commended him, and told him that if he continued to have that kind of objective in his heart, God would make a great steward of him some day.

As Paul taught us, it all starts with a decision of the heart. Then God bestows the grace of giving, the financial resources necessary to express the grace in the heart, and then leads us to specific needs of His kingdom's work.

For if the willingness is there, the gift is acceptable according to what one has, not according to what he does not have [2 Corinthians 8:12].

That is the verse I should have quoted to that young man. I don't remember whether I did or not.

CONCLUDING COMMENTS

Struggling with the concept of a tithe, and its application to stewardship, is evidence of the "willingness to give" that is necessary in the life of a believer. Adherence to "all that Jesus commanded" must certainly include the lifestyle of giving, and yet one hundred percent, not ten percent, must be available to the Lord any time He asks it.

Citizenship confers rights and responsibilities on all citizens. A believer's citizenship is in heaven. He has voluntarily recognized ownership by the Lord of his entire stewardship. He may live in a country that protects property rights, but he has already forfeited those rights. Instead, he has the privilege of managing God's assets in this world. In God's economic system, as in all else, God is in control, and He has set it up with our best interests in mind, and not the way any of us would have arranged it. He claims it is in our interest that we manage His property, and not claim ownership of it. Our well being is tied to adherence to this system. God's ownership doesn't include ten or twenty-three percent, but all that comes our way. The responsibilities included in this system will not allow the sentiment "I own the other ninety percent free and clear, and I have total autonomy over that portion, because I have given the tenth."

This in essence is the temptation with the tithe. "You are not your own, you have been bought with a price." If the Lord owns my time, my thoughts, my energy, and my labor, how do I reconcile the percentage of income that belongs to me?

God's whole management system can be summarized in these few words. *God owns it all.* I surrender my autonomy and submit to His authority (obey His commandments). I manage the portion He assigns to me. My needs are met by Him.