



## Two Sides of Tithing for the New Testament Christian

*The Gospel Coalition has two articles discussing both sides of whether or not a modern follower of Jesus is required/encouraged to give a tithe. Read both of these articles and work through your theology/philosophy on this issue- more than that, take some time to consider how you live out that philosophy/theology as a follower of Jesus.*

### The Bible Commands Christians to Tithe

**William Barclay**

Does the Bible command Christians to tithe and, if so, is the baseline 10 percent as expressed in the Old Testament? I believe the answer is yes. The tithe is essential for holiness, vital for the ongoing work of Christ's church, and required for receiving God's blessing.

My argument, in a nutshell, is this: The requirement to tithe preceded the Mosaic law, was codified in it with ceremonial aspects added, and was affirmed by Jesus as binding on his followers.

#### Tithing Before Moses

The first explicit references to the tithe appear in Genesis 14, where Abraham tithes to Melchizedek, and in Genesis 28, where Jacob promises to give God "a full tenth." But where did the idea to tithe come from? Many argue Abraham and Jacob were simply following the customs of the surrounding nations. But Scripture points in a different direction. In Genesis 26:5, God says, "Abraham obeyed my voice and kept my charge, my commandments, my statutes, and my laws." This language is almost identical to later instructions regarding the Mosaic law. This passage implies that God gave his people laws in addition to those written in Genesis.

It's clear from Genesis 4 that the first family knew they had a responsibility to give back to God a portion of what God had given them. They were even held responsible for the kind of offering they gave. God accepted Abel's offering and rejected Cain's. In addition, since the Old Testament later links the offering of the "firstborn" and "firstfruits" to the tithe, it's possible Abel's offering was accepted precisely because it was a tithe. The Old Testament is clear God's people were to give back to him—and that he'd given instructions about what that entailed.

Some have suggested Jacob was offering a one-time tithe in Genesis 28. But as John Currid observes, the verb "to tithe" describes frequent, multiple actions. Jacob appears to be "making a lifetime commitment to Yahweh in the matter of tithing."

Why does Moses record these events? Since he later records God's command to tithe, he would not have attempted to show Abraham and Jacob's accommodation to the customs of the nations. Rather, he recorded it to demonstrate their piety.

Moreover, the writer of Hebrews shows the propriety of Abraham's tithe since it was given to the "priest of the Most High God" (Heb. 7:1). There is an inherent sense of continuity in Hebrews 7 connecting Abraham's tithe to the tithes the Levites received (and gave) under the Mosaic covenant. This is striking in a letter intent on showing aspects of the old covenant that no longer apply to new covenant believers. Yet far from revealing discontinuity, Hebrews leaves the impression that Christians will also tithe to their eternal high priest.

In these passages, then, the apparent requirement of a tithe comes before the giving of the Mosaic law, and is not tied to it. So while the tithe becomes codified in the old (Mosaic) covenant, it can't be dismissed as part of the old covenant that's been fulfilled in Christ and no longer applies to new covenant believers. These passages show the piety of the patriarchs and establish what God expects from his people.

## It's All His

When we come to the law, it becomes clear that the tithe is God's standard for giving. The tithe doesn't even belong to the giver, but to the Lord (Lev. 27:30 NLT). God's people were not even to think of the tithe as theirs to do with as they pleased. It was the Lord's, and they were to automatically give it back to him.

Under the Mosaic law, there appear to be three tithes: a regular tithe given to support the priests and the work of the temple; a "festival tithe" for the celebration of the required feasts (cf. Deut. 12:17–19); and a "charity tithe," given every third year to the Levite, the sojourner, the fatherless, and the widow (Deut. 14:28–29). If this is true, the Israelites were actually required to give 23.3 percent of their income, not 10 percent.

Many Old Testament scholars don't see these as three separate tithes, but as three uses of one. Yet even if there were three tithes, as is likely the case, it's no surprise the amount would increase when wedded with the ceremonial law, especially with the required festivals—all of which have been fulfilled in Christ.

We see this happen with the Sabbath—an eternal moral law rooted in creation—which takes on various ceremonial aspects under the Mosaic law (ceremonies involving showbread, for example). This is what Paul is talking about in Colossians 2:16, when he forbids letting anyone pass judgment in questions of Sabbath. Under the new covenant, the ceremonial aspects fall away while the moral law of the Sabbath remains.

The same is true of the tithe. The basic tithe, supporting the work of ministry, remains, even while ceremonial aspects fall away. Yet the tithe is a minimum; Christians are always to give to the poor and support other works that extend God's kingdom (cf. 2 Cor. 8–9). The basic tithe is to be given to the church, to support its work and mission, as seen in Malachi 3.

Indeed, God's rebuke of his people in Malachi 3:6–12 is remarkable in at least three ways.

1. God accuses his people of "robbing" him by failing to tithe (3:8). This reflects the biblical teaching that the tithe belongs to God.
2. In almost unprecedented fashion, God challenges his people to test him. Tithing is always a test of faith. It's big enough to hurt, and it forces us to trust God to provide. But it's not big enough to distress God's people who are living within their means and leveraging their resources for his glory.
3. God promises to pour abundant blessings on his people when they tithe (cf. 2 Cor. 9:6). No other ceremonial aspect of the Mosaic law draws condemnation in quite this way, except for offering corrupt sacrifices. God treats the lack of tithing as contemptible.

## Jesus Teaches the Tithe

Jesus upholds the tithe in Matthew 23:23 (cf. Luke 11:42). He condemns the Pharisees for their tedious commitment to one part of God's law, the tithe, while neglecting "the weightier matters of justice, mercy, and faithfulness." Then he states, "These you ought to have done, without neglecting the others."

The Greek word translated "ought" (*dei*) in the ESV is strong and indicates a necessity. We could translate as follows: "You must do these things, and you must not neglect those things."

All of Matthew 23 is devoted to the wrong practices and teaching of the scribes and Pharisees. The chapter begins by clarifying that Jesus is teaching "the crowds and his disciples." Those who don't believe tithing is for today argue that Jesus is only addressing scribes and Pharisees still under the old covenant. Yet this misses the context. These words are for Jesus's followers. Elsewhere he doesn't shy away from setting aside those parts of the law that no longer apply to his disciples (cf. Mark 7:19). But in teaching his disciples, Jesus upholds the tithe.

## God Has Been Faithful

My wife and I have been committed to tithing throughout our marriage. This became challenging while raising six kids and teaching at a Christian college and then a seminary. It was especially difficult when we were living on Boston's north shore, one of the most expensive areas in America. Not only did we tithe, but we also gave beyond our tithe each year to support missions.

We believe that the tithe should come from our gross income—that God gets his tithe before the government gets its share. The Lord has consistently met all our needs, and provided for us abundantly more than we could ever expect.

In an age when studies tell us that evangelical Christians give less than 3 percent of their income to the church or any ministry, I would exhort all to take God's challenge. Commit to the biblical tithe. God doesn't promise to make you rich, but he will provide your needs and pour out blessing on you.

As the old saying goes, you cannot outgive God.

## 7 Reasons Christians are Not Required to Tithe

**Thomas Schreiner**

Many think believers in Christ should tithe (defined as giving 10 percent of one's income), and many use the language of "tithes and offerings" in worship services. Others are equally convinced tithing is not required for believers.

### Which view is more faithful to God's Word?

This certainly isn't a matter over which believers should break fellowship. Love is far more important than our view on tithing (1 Cor. 13). Still, I would argue tithing isn't required or even encouraged for believers in Jesus Christ. But such a stance needs to be explained.

### Tithing in the Old Testament

What does the Old Testament say about tithing? Abraham gave a tenth of his spoils of war to Melchizedek (Gen. 14:20), and Hebrews appeals to this account to support the superiority of Melchizedek's priesthood over Levi's (Heb. 7:4–10). God met Jacob at Bethel and promised him covenant blessings; the patriarch promised God a tenth of everything granted him (Gen. 28:22).

A tenth of Israel's seed, fruit, and flocks were given to the Lord (Lev. 27:30–32; Deut. 14:22–24; cf. 2 Chron. 31:5–6; Neh. 13:5, 12). The people gave a tenth to the Levites to support them (Num. 18:21–24; cf. Neh. 10:38; 12:44), and the Levites, in turn, were to give a tenth to the chief priest (Num. 18:25–28). Those who didn't tithe were threatened with a curse, while those who did tithe were promised blessing (Mal. 3:8–10).

Though we might assume Old Testament Israel gave a total of 10 percent, it's actually difficult to discern how much was given. We can't linger over details in this short article, but some think the Israelites gave 14 tithes over seven years; others believe they gave 12. Regardless, when we add the required tithes together, the amount certainly exceeded 10 percent. In fact, the number was probably somewhere around 20 percent per year.

### Why Tithing Is Not Required Today

There are seven decisive reasons for saying Christians are not required to tithe.

1. Believers are no longer under the Mosaic covenant (Rom. 6:14–15; 7:5–6; Gal. 3:15–4:7; 2 Cor. 3:4–18).

The commands stipulated in the Mosaic covenant are no longer in force for believers. Some appeal to the division between the civil, ceremonial, and moral law to support tithing. Yet these divisions, I would observe, are not the basis Paul uses when addressing how the law applies to us today. And even if we use these distinctions, tithing is clearly not part of the moral law. It's true the moral norms of the Old Testament are still in force today, and we discern them from the law of Christ in the New Testament, but tithing is not among these commands.

2. The examples of Abraham and Jacob are not normative patterns.

Some think tithing is required because both Abraham and Jacob gave a tenth, and they both lived before the Mosaic covenant was in place. Such examples hardly prove tithing is for all time, however. Abraham's gift to Melchizedek was a one-time event; there is no evidence he regularly gave God a tenth.

Jacob's giving of a tenth signified his gratefulness to God for promising to be with him and to protect him. His gratefulness and generosity still speak to us today, but a historical description of what Jacob gave doesn't support the idea that all believers must give God a tenth of their income.

3. Tithes were given to the Levites and priests, but there are no Levites and priests in the new covenant.

Levites and priests were tied to the sacrificial system of the old covenant. Now all believers are priests (1 Pet. 2:9; Rev. 1:6; 5:10; 20:6), with Jesus as our Melchizedekian high priest (Heb. 7).

4. The tithe is tied to the land Israel received under the old covenant.

Israel was supposed to celebrate a tithe every three years in Jerusalem. But that requirement cannot apply to Christians today. It related to the Jews as a nation—to Jews who lived in the land of promise. With the coming of Christ, the Jewish nation is no longer the locus of God's people, though individual Jews are part of the church through faith in Jesus.

The earthly Jerusalem is no longer central in God's purposes (Gal. 4:25). Believers are part of the heavenly Jerusalem (Gal. 4:26) and look forward to the city to come (Heb. 11:10), to the new heavens and new earth (Rev. 21:1–22:5). Abraham isn't heir of the land of Israel, but of the whole world (Rom. 4:13).

5. If tithing is required today, how much should we give?

As noted above, the number was certainly more than 10 percent and closer to 20 percent. Those who advocate tithing should probably settle on 20 percent.

6. When Jesus affirmed the tithe, it was before the dawn of the new covenant.

Some defend tithing by saying Jesus praised tithing, even if he said it was less important than other things (Matt. 23:23; Luke 11:42). This argument appears strong, but it's not persuasive. Jesus also mentioned offering sacrifices in the temple (Matt. 5:23–24), but Christians don't think—even if the temple were rebuilt—that we should do that. Our Lord's words are understandable when we think about his location in redemptive history.

Jesus spoke about sacrifices and tithing before the cross and resurrection, before the dawn of the new covenant. He used tithing and sacrifices as illustrations when addressing his contemporaries. He kept the law since he was "born under the law" (Gal. 4:4). But we can no more take his words as a commendation for tithing today than we can his words about offering sacrifices.

7. Nowhere is tithing mentioned when commands to give generously are found in the New Testament.

When Christians are instructed to give to the poor, they aren't commanded to give "the poor tithe." Instead, they are instructed to be generous in helping those in need (Acts 2:43–47; 4:32–37; 11:27–30; Gal. 2:10; 1 Cor. 16:1–4; 2 Cor. 8:1–9:15). For example, 1 Corinthians 16:1–4—a passage often cited in popular circles in support—doesn't mention tithing; it relates to a one-time gift for poor saints in Jerusalem.

## **Give Generously**

Even though tithing isn't required today, it does not follow that believers should hoard their possessions.

We are commanded to support those who preach the gospel (Matt. 10:10; Luke 10:7; 1 Cor. 9:6–14; 1 Tim. 5:17–18). And while we should enjoy the good things God gives us, we are also called to be generous to those in need (1 Tim. 6:17–19; 2 Cor. 8–9). Wealth can so easily become an idol, leading us to abandon the Lord.

Since God is to be our treasure, believers are to give generously and freely. For many in the West, this will mean giving more than 10 percent.

Still, Scripture doesn't command Christians to give a tenth—and Scripture, not tradition, is our rule and authority.