

A Brief overview of tithing as a concept and its place in contemporary church.

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To tithe, usually thought of as giving money to the church. The term Tithe, is a custom dating back to Old Testament times and adopted by much of the Christian church whereby people contributed a 10th of their income for religious purposes, often under ecclesiastical or legal obligation. The money (or its equivalent in crops, farm stock, etc.) was used to support the clergy, maintain churches, and assist the poor.

(Britannica)

Ok, that's the concept, but what does the bible say? We need to be careful here. There is much in the way of assumption made by what is biblical principle and what is expected and how that plays out. Also there are many different interpretations. You may not agree with my conclusions. That's ok, but make sure your assessment of the tithe concept has scriptural backing.

Old Testament

In **Genesis 14:18-20**, Abraham, after rescuing Lot, met with Melchizedek. After Melchizedek's blessing, Abraham gave him a tenth of everything he has obtained from battle:

"Then Melchizedek king of Salem brought out bread and wine. He was priest of God Most High, and he blessed Abram, saying, "Blessed be Abram by God Most High, Creator of heaven and earth. And praise be to God Most High, who delivered your enemies into your hand". Then Abram gave him a tenth of everything".

Mm, why?

In Genesis 28:16–22, Jacob, after his visionary dream of Jacob's Ladder and receiving a blessing from God, promises God a tenth of his stuff:

"Then Jacob awoke from his sleep and said, "Surely the Lord is in this place, and I did not know it". And he was afraid and said, "How awesome is this place! This is none other than the house of God, and this is the gate of heaven". So early in the morning Jacob took the stone that he had put under his head and set it up for a pillar and poured oil on the top of it. He called the name of that place Bethel, but the name of the city was Luz at the first. Then Jacob made a vow, saying, "If God will be with me and will keep me in this way that I go, and will give me bread to eat and clothing to wear, so that I come again to my father's house in peace, then the Lord shall be my God, and this stone, which I have set up for a pillar, shall be God's house. And of all that you give me I will give a full tenth to you".

— Genesis 28:16–22

Again, why?

Leviticus 27:30-31 30 "Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD'S; it is holy to the LORD. 31 "If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it.

Tithe #1 Numbers 18:21-26 - - the general tithe - paid to the Levites to fund the national government and to compensate them for their tabernacle service

21 "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. 22 "The sons of Israel shall not come near the tent of meeting again, or they will bear sin and die. 23 "Only the Levites shall perform the service of the tent of meeting, and they shall bear their iniquity; it shall be a perpetual statute throughout your generations, and among the sons of Israel they shall have no inheritance. 24 "For the tithe of the sons of Israel, which they offer as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said concerning them, "They shall have no inheritance among the sons of Israel." 25 Then the LORD spoke to Moses, saying, 26 "Moreover, you shall speak to the Levites and say to them, "When you take from the sons of Israel the tithe

which I have given you from them for your inheritance, then you shall present an offering from it to the LORD, a tithe of the tithe.

Deuteronomy 12:17 17 "You are not allowed to eat within your gates the tithe of your grain or new wine or oil, or the firstborn of your herd or flock, or any of your votive offerings which you vow, or your freewill offerings, or the contribution of your hand.

Tithe #2 Deuteronomy 14:22-27 - **the worship tithe** to be used for the celebration of convocations of worship at the sanctuary

22 "You shall surely tithe all the produce from what you sow, which comes out of the field every year. 23 "You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always. 24 "If the distance is so great for you that you are not able to bring the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you, 25 then you shall exchange it for money, and bind the money in your hand and go to the place which the LORD your God chooses. 26 "You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the LORD your God and rejoice, you and your household. 27 "Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you.

Tithe #3 Deuteronomy 14:28-29 - **the welfare tithe** - stored up in the individual cities to feed the Levites, the orphan, the widow, and the stranger who lived with the Israelites.

28 "At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. 29 "The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do.

The tithe is specifically mentioned in the Books of Leviticus, Numbers and Deuteronomy. The tithe system was organized in a seven-year cycle, corresponding to the *Shmita*-cycle. This mandatory

tithe was distributed locally "within thy gates" (Deuteronomy 14:28) to support the Levites and assist the poor.

From all this we get that there was more than one tithe:

The three different types of tithes are as follows:

1. The Levitical, or sacred tithe (Num. 18: 21, 24).

2. The tithe of the feasts (Deut. 14:22-27).

3. The tithe for the poor (Deut. 14:28, 29).

This makes the tithe concept very confusing..... and expensive.

If it is three tithes, that means three tenths. Ok, literally being biblical gets expensive.

Usually, these three tithes are supposed to add up to 23%.

Calculated on 10% of the 100%, 10% of the 90% and 10% of the 80% but I can't make that add up right. (Others may have to do the maths for me)

But here is the point, different tithes for different things so that all could be financially or logistically viable.

Remember in the second half of the Old Testament they also had taxes to be paid in support of the King as well as keeping the Tabernacle / temple building going. (No tithes were used for building projects! – these were all gifts and offerings)

From one perspective we see that the tithe is to be used through the church. (Church distributed.)

Malachi 3:10-11 (AMPC) says... "Bring all the tithes (the whole tenth of your income) into the storehouse, that there may be food in My house, and prove Me now by it, says the Lord of hosts, if I will not open the windows of heaven for you and pour you out a blessing, that there shall not be room enough to receive it. 11 And I will rebuke the devourer [insects and plagues] for your sakes and he shall not destroy the fruits of your ground, neither shall your vine drop its fruit before the time in the field, says the Lord of hosts."

(The reality is most Christians these days give discretionally to ministries of their choice they no longer bring their tithes to the church to distribute but act as the distribution agents themselves. I will not criticise this process but again is it biblical?)

That theology is that each person acts as the church)

Other considerations:

Is tithing only financial? We don't have a culture where tithing of our produce is practical. But is that the only tithing concept? Are we actually missing something here? Should we be looking at a tithing of our time for example or tithing of our recreational time. Even tithing of our talents and gifts. Friends and family in my circle tithe music jobs, art works, cattle, one even writes a book about Christianity every tenth book (they are a novelist) (Just more to think about).

Let's just take one aspect. Imagine what we could do if we tithed our time.

Let's just play with that.

24 hours x 60 minutes = 1440 minutes a day

Times that by 7 = 10,080

Ok let's say 1000 minutes round figures.

That is about 16 hrs a week

Ok, some would say that's not fair because we have to sleep. (8hrs)

Ok let's refigure it.

It works out 6 ½ hrs. What could we do with everyone's 6 ½ hrs.

Careful though that we don't think that tithing of our time would thus takes away from the responsibility of financial or goods tithing. That's not the ethos of the concept.

Alongside this is the expectation that all tithe and participate in this avenue of ministry. Even the Levites, who received the tithe were to tithe that tithe.

Numbers 18:26

"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."

It is obvious that the tithe concept is so that all participate in the financial management of the Kingdom. Or is it just the management, including

financial management. When this is translated to our church, the expectation is that all participate financially and through the supply of goods to the support of the church staff, logistics and ministries of the church.

Ok all this is based on the Old Testament.

New Testament

Jesus Christ taught that "tithing must be done in conjunction with a deep concern for justice, mercy and faithfulness

(Matthew 23:23)"

"Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others. You blind guides, straining out a gnat and swallowing a camel!"

"Woe to you, scribes and Pharisees, hypocrites! For you clean the outside of the cup and the plate, but inside they are full of greed and self-indulgence. You blind Pharisee! First clean the inside of the cup and the plate, that the outside also may be clean."

So here it is that tithing is not a show thing but affects life wholistically.

2 Corinthians 9:7 talks about giving cheerfully,

Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.

2 Corinthians 8:12 encourages giving what you can afford,

For if the readiness is there, it is acceptable according to what a person has, not according to what he does not have.

1 Corinthians 16:1-2 discusses giving weekly (although this is a saved amount for Jerusalem),

Now concerning the collection for the saints: as I directed the churches of Galatia, so you also are to do. On the first day of every week, each of you is to put something aside and store it up, as he may prosper, so that there will be no collecting when I come.

1 Timothy 5:17-18 exhorts supporting the financial needs of Christian workers

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 when it treads out the grain," and, "The laborer deserves his wages."

, Acts 11:29 promotes feeding the hungry wherever they may be

So the disciples determined, every one according to his ability, to send relief to the brothers living in Judea. And they did so, sending it to the elders by the hand of Barnabas and Saul.

and

James 1:27 states that pure religion is to help widows and orphans.

Religion that is pure and undefiled before God the Father is this: to visit orphans and widows in their affliction, and to keep oneself unstained from the world.

(The new Testament places a less strict figure on the tithe principle Some would say we are under grace not under law.).

Is the way we do it Biblical?

Under the Mosaic Law, the Jews were required to tithe, a word meaning a tenth. In 1 Corinthians 16:1-2,

Now concerning the collection for the saints: as I directed the churches of Galatia, so you also are to do. On the first day of every week, each of you is to put something aside and store it up, as he may prosper, so that there will be no collecting when I come.

believers are called to put something aside for the church, but no percentage is given. Instead, giving should be done willingly, not under compulsion, and with a cheerful heart.

Again some say, If I am not cheerful about it I don't give. This boils down to. If I am not happy with what church is doing – I don't give. I'll leave you to work that through with God.

(see 2 Corinthians 9:7).

Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.

This giving goes to the local church. Many local churches then give a portion of what they receive to support outside ministries. In some denominations, each church is expected to give 10% of the offerings it receives to the denomination to support the denomination's work and worldwide missionary outreach.

Is the practice of a church tithing 10% of its offerings biblical? While it is certainly biblical for a church to give to help those outside of its local church but it does so out of people's tithes, no particular method is required nor is a system of requirement given in Scripture for an organisation or church to tithe. Some would say it is a principle, maybe but hard to theologically sustain that argument.

A church can choose to give 10% of its offerings, or any other amount, to work outside of its church. Some churches even make ambitious goals of giving 20% or even 50% of all giving it receives to serve others in need. But saying it is the biblical principle is a bit of a stretch. Even in the Old Testament the requirement of the Temple was to disburse ALL the tithes effectively whether that was to the Levites as sustenance, to the poor or to the maintenance of the worship structure. (From what I can gather all building and improvements were carried out by offerings rather than tithes.)

What a church is able to give to those outside of its local congregation will vary greatly from one place to the next. A remote congregation in a developing nation may not have the financial resources to support other ministries, but can still help those in their local community in need. An affluent congregation in a major city, however, can use its abundance to resource many others, becoming a blessing to those in need.

Some church planting movements today use the concept of the church tithing 10% to reproduce new churches. For example, the new church is funded for two years from the church planting group. After two years, the new church begins giving 10% of the giving it receives to the church planting group to start even more churches. Though not a biblical requirement, this model has been used to help reproduce many new local congregations.

Again, some denominations also practice this model. If every church in the denomination gives 10% of what it receives to the denomination's work, much missionary work can take place through the combined power of many churches working together.

In 2 Corinthians 8:1-4 we read: *"We want you to know, brothers, about the grace of God that has been given among the churches of Macedonia, for in a severe test of affliction, their abundance of*

joy and their extreme poverty have overflowed in a wealth of generosity on their part. For they gave according to their means, as I can testify, and beyond their means, of their own accord, begging us earnestly for the favor of taking part in the relief of the saints."

These believers were in poverty, yet gave abundantly to help the poor in other places, and were considered generous as a result. Our goal should likewise be to help those in need in whatever ways we can, whether through a proportional 10% gift or other means.

So where does it leave us? If we legalistic take the Old Testament rules, we are each to give a tenth plus the other tithes. It is funny that we have latched onto the lowest figure isn't it. Should we personally investigate the 23%? I'll leave that up to you.

What do we do with that information? I'll leave that to you to think through.

How about our giving to missions? The 10th we give is not a commanded tithe but a gift. That is our church's decision, it is our church gift to the wider mission community. The hard thing is we have other ministry areas that we have not resourced. Some of what we are experiencing with lack of numbers in certain age groups are due to a lack of resourcing both financially and from a personnel perspective. How do we work out how to find the finance for them with our existing financial focus?

We need to be careful in how we say that we follow a tithing principle as the principle is for individuals. We also need not to fall into the trap which some have mentioned that they don't need to tithe because the church does it for them. (this has been mentioned to me)

So where does it leave us in our present financial stresses? I suppose it spells out to us our accountability that the churches ministries fall to us to facilitate. I don't think it is only financial personally I think the tithe principle is wholistic. We give of ourselves as well as our finance.

Our response to this well, that's up to each of us.

