God and His Tithe: A Biblical Overview.
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1. Introduction.
“The tithe opens the window for you to receive the “blessing,” or the empowering to prosper. When you have received God’s blessing or empowering to prosper, then you can rest assured that whatever you set your hands to will turn to gold,” writes Wayne Hancock (2003: 74). In our post-modern church tithing it is claimed ‘belongs to God’ and is frequently given, both overtly and covertly, as the biblical paradigm and cure all for the church’s financial woes and not infrequently as the basis for an almost guaranteed divine blessing. However sincere the advocates of tithing are what seem most lacking is the application of a fair and honest hermeneutic to the biblical passages that deal with and include the issue. There can be no room for mere conjecture as some well-meaning theologians postulate, for example, Maiden insidiously draws into the tithe debate the, “voluntary bringing of their (Cain and Abel) produce to God,” stating that, “the practice of God’s people giving to Him is much older than the Law of Moses” (1988:14). Kendall (1983: 25, 28) assuming that because tithing was an Israelite practice (apart from numerous other Ancient Near Eastern societies); it must automatically become a Church practice. He states that “tithing was so deeply embedded in the Jewish conscience … that it was an assumption in Israel when Jesus came on the scene … every Christian should be a tither: it is Biblical.” Tithing is unquestionably biblical, but is it Christian?

2. God and the Tithe: The Appearance of Tithing in Scripture.

2.1 The Patriarchs.
The beginning of the tithe debate most frequently starts with Abram (Gn 14:20) and Jacob (Gn 28:22). The first mention of the tithe in Scripture concerns Abraham’s tithe of the spoils of war to Melchizedek. If we allow scripture to interpret scripture the writer of Hebrews in quoting this ancient passage emphasises the superiority of Christ, as High Priest, over the Levitical priesthood of the old covenant. The mention of the tithe (Heb 7:9) is merely incidental to the passage. Calvin is of the opinion that this passage has no bearing on tithing but that the writer is at great pains to demonstrate the superiority of Christ over Melchizedek and the priesthood (1841:79). The second mention of the tithe concerns Jacob (deceiver), Gn 28:18-22, “Early the next morning ... Jacob made a vow, saying, 'If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father’s household, then the Lord will be my God and this stone that I have set up as a pillar will be God’s house, and of all that you give me I will give you a tenth.” (Gn 28: 18-22 NIV). ‘Jacobs tithe’ is stated as a condition or proposition suggests Fagan, “If God comes through in blessing and protecting me, then I’ll acknowledge him as my God (1992:37), provided God would conform to his prescription (this is a kind of manipulative religion) states McArthur (2000:104). “Since tithing appears to be almost incidental to both stories no theological significance should be accorded to this practice,” writes Murray (2001:70). Abraham was certainly not the first to ever offer a tithe it was common ANE practice. Leyrer (1891:2367) makes reference to, “other ancient peoples like the Phoenicians, Carthaginians, Lydians and numerous others whose tithing was a normal patriarchal practice.” A concluding word on the combination of the Abram/Melchizedek and Jacob/God passages as a basis for the tithe is expressed by MacArthur (1985:61) who suggests that if Christian tithing should be based (in part) on the fact that both Abram and Jacob tithed (or promised to tithe) before the Law what are we to say about the sacrificial system? Do we go back to killing animals? If we say whatever is before the Law is also after the Law, then we will run into many problems.

2.2 Mosaic Tithe – Pentateuch.
While the offerings (gifts) given by Abel, Noah, Abram and Jacob to God were spontaneous, volitional, free-will, done lovingly, generously and personally, there is, it would seem, from the statement made by the writer of the letter to the Hebrews in chapter 7:9-10, “Even Levi, who receives
tithes, paid tithes through Abram, so to speak, for he was still in the loins of his father when Melchizedek met him,” inherent in their actions a proleptic expression of a future tithe requirement of Israel as God’s covenant people. God in his wisdom, chose a commonly practiced act of acknowledgement and honour familiar among all ancient peoples, added new depth of meaning, and declared what was once volitional now to be an obligatory requirement (Lv 27:30) for his people.

It is conceded by many scholars, among whom are Cohen (1961:860), MacArthur (2000:106-107), Alcorn (2003:174), Fagan (1992:38-39), Ray (1987:90) and Murray (2001:70-76), that the Old Testament effectively calls for three different tithes: i) An annual tithe based on Leviticus 27:30-34; Numbers 18:21-32, which was applied to the maintenance of the landless given for the Levites ii) A celebration tithe based on Deuteronomy 12:5-19 and 14:22-23 in which worshipers and their families each give their own tithe at Jerusalem and iii) A charity tithe, every third year, based on Deuteronomy 14:28-29 for the support of orphans, widows and the poor.

2.3 God’s Providence and the Tithe.

2.3.1 Tithe #1
2.3.1.1 Leviticus 27:30-34
These verses introduce the ‘legal’ tithe Israel was obligated to render to God alongside other gifts, dedications and sacrificial offerings as His covenant people. MacDonald stresses the point that the entire chapter (27), intimately connected to the previous two chapters in which Israel made a singular vow at the foot of Mount Horeb, “bears, in an especial way on the nation of Israel (emphasis mine) (sa :380). A number of specific points concerning tithes and offerings come into focus from this passage:
i) The tithe is of the increase of the land, crops, and increase of the herds and flocks.
ii) The produce and/or animal is itself to be brought and offered.
iii) Should the tither wish to keep his tithe and replace it with money the tithe amount was to be increased by one fifth.
iv) The tithe was considered holy and belonging to the Lord and was received for him by those designated priests.

A careful reading of this chapter suggests that tithing had at some point, between the occasional tithing of the patriarchs and the introduction of the Mosaic Law, become a regular feature of Israel’s economy, but no comment on this process is mentioned in the Old Testament. Familiarity with the tithe requirement gave opportunity to the Israelites to devise corrupt methods to water down its impact, such as converting the tithe to money undervaluing it and thereby saving. Tithers were warned to redeem their tithes at a fair price and in addition to add one fifth of the value. Another practice was to maneuver select animals to prevent them coming under the rod. Owners were not permitted to substitute animals and if there was such an attempt both the original and substitute became part of the tithe (Lv 27:33).

2.3.1.2 Numbers 18:21-32
While Leviticus claims the tithe, Numbers indicates to whom the tithe is to be paid. With the division of the land (Canaan) among the twelve tribes of Israel the tribe of Levi received nothing because God claimed them, Numbers 18:7-8, to serve Him as priests. God identifies Himself to the tribe of Levi as, “your inheritance among the sons of Israel,” verse 20 with verse 21 spelling out God’s reason for providing the Levites with all the tithes received, ie
i) “As wages (v.31) for the work they do while serving at the Tent of Meeting.”
ii) For the risk the Levites take, “bearing the responsibility for offences against the Tent of Meeting” (vs. 21, 22) and
iii) As compensation for their lack of inheritance in the land (24; 34:16-35:8; Jos. 13-21).
2.3.2 Tithe #2.

2.3.2.1 Deuteronomy 12: 5-19.

Within the compass of these verses we find a second annual tithe (Cohen 1961:810) required from the Israelites who, along with burnt offerings and sacrifices, special gifts, that which had been vowed, freewill offerings and the firstborn of the herds and flocks should be taken to the place where the Lord would cause his name to dwell. This and the fact that the tithe was to be eaten by the very people who brought it seem to be the primary concerns of this passage. This raises the question as to why tithing (sometimes accompanied by volitional offerings) had been selected from a complex (taxation) system and advocated as the one economic requirement that continues to apply to Christians (Murray 2001:74). According to MacArthur (2000:107) “This second tithe was for the sake of the Jews’ national religious worship also promoting national unity and fellowship.” Cohen does not agree and finds the selection of a Central Sanctuary, “the place which the Lord your God shall choose ... to put His name there,” to be the rallying-point for the Israelites, welding them into a compact body (1961:801). At this point it is of significance to note in these verses the emphasis on where the tithe should go:

1. Seek the place the LORD chooses to put His Name, verse 5.
2. To that place take your tithes, verses 6 and 7.
3. Emphasis placed on the dwelling place of God for the purpose of bringing a tithe, verse 11.
4. Do not eat your sacrifices/tithes in your own towns but “in the presence” of the LORD,” verses 14, 17 and 18.

2.3.3 Tithe #3.

2.3.3.1 Deuteronomy 14: 28-29.

Every third and sixth year of the sabbatical cycle Israelites were required, “to bring all the tithes of that year’s produce and store it in your towns, so that the Levites ... 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.” There was of course no tithe of the land in the seventh year as it lay fallow and was not worked. This “welfare tithe, or poor tithe” (Cohen 1961:811) raises other issues. Averbeck (1997: 1046) points out that since the Levites and priests did not have an income source as did the other eleven tribes, “the tithe was to be their primary means of subsistence so that they could serve the Lord without distraction.” This is confirmed in 2 Chronicles 31: 4, “(Hezekiah) ordered the people living in Jerusalem to give the portion due to the priests and Levites so that they could devote themselves to the Law of the Lord.” Now, however, the tithe is no longer for the sole support of the Levitical priesthood but to include a variety of others in material need. Secondly was this tithe additional to the previously-mentioned tithes or was it simply, “a way of redirecting the normal tithe?” Murray 2001:76, Ray 1987:89, Fagan 1992:41, MacArthur 2000:107, Alcorn 2002:175 all concede that the tithe(s) constituted a minimum of twenty three percent. Kendall, himself a tithe protagonist, says, “It may be reckoned that these Jews gave at least 23½% of their income” (1983:70). If this is true it raises questions about the legitimacy of advocating a simple ten percent of one’s income today. That the Old Testament tithe was not a simple ten percent is confirmed by Josephus who in his ‘The Antiquities of the Jews’ 4.8.22. writes, “Besides those two tithes, which I have already said you are to pay every year … you are to bring every third year a third tithe” McGree in arguing that this (third-year tithe) was never considered as giving to the Lord but rather simply observing the Law says, “The tithe is wholly (emphasis mine) related to the Law, and for a people under the Law as a national institution” (cited by Van Rensburg 2002:79).

Thirdly this ‘third-year’ or poor tithe suggests a subtle paradigm shift from tithing as an appropriate response of thanksgiving to God to tithing in order to receive a blessing from God. In fact both have proponents in the field of contemporary theology. There are those who advocate the more popular, ‘tithe-in-order-to-be-blessed’ approach (which is evident in Jacob’s promise to tithe) and those advocating the, less popular, ‘tithe because you have been blessed’ approach (which seems to have been Abram’s motive) [Murray 2001:77].
3. Tithing in the Historical Books.
Nothing significant is added to the enquiry on tithing in these books except to say that in 1 Samuel 8, the prophet warns Israel that their desire for a king to rule over them will cost them, amongst other things “frequently demanded by Near Eastern monarchs from their subjects” (Murray 2001:81), which could be likened to modern taxes. This passage does not deal with the tithe required under the Mosaic Law.
The other passages dealing with the tithe found in 2 Chronicles 31: 4-12 and Nehemiah 10:36-39; 12:44, deal with the reforms and re-instituting of the tithe laws, among others, during the reign of Hezekiah and time of Nehemiah as a result of apostasy in Israel but again does not throw new light on the tithe issue.

4. Tithing in the Prophets.
There are only two instances in the prophetic writings of scripture that the tithe is mentioned. The first is in Amos 4:4 “Go to Bethel and sin; go to Gilgal and sin yet more. Bring your sacrifices every morning, your tithes every three years.” Murray suggests that the concern in this prophecy is that the tithing practiced resulted rather in incurring God’s disapproval and consequently guilt for themselves than releasing God’s blessing. Tithing, as an act of worship is further connected to social justice and Amos is highlighting the contradiction of tithing, as a cultic practice while, at the same time oppressing the poor (2001:86). The second mention of tithes and tithing appears in that most frequently (mis)quoted passage in Malachi 3: 8-12. It is incorrect to say that tithing was not being practiced in the period in question, for Malachi mentions, (1: 8, 14; 3: 8), corrupt practices and urges the resumption of right practices fortified with warnings and promises, curses and blessings. It is important right at the beginning that setting Malachi in chronological context is established. During Nehemiah’s absence from Palestine the people neglected to correctly tithe (Leviticus 27:30, the support of the priesthood) with the consequence that the Levites had to abandon their service in the temple in order to support themselves (Neh. 13:10). On returning to Palestine, Neh.13:12, Nehemiah re-establishes the tithe proper. The period between Nehemiah’s first and second visit is considered the historical background (Verhoef 1988:304). Malachi 3:8-10 is a key passage for modern tithe protagonists, however, in its context the prophet rebukes Israel who had recently returned from Babylonian captivity breaking every law, dishonouring God, defiling his altar, profaning his Name, divorcing their wives and robbing God, “Will a man rob God? Yet you have robbed me … in tithes … bring all the tithes into the storehouse….” A consequence of the latter was that the priests were unable to minister before the LORD and there was a national collapse of Israelitish cultic practices.

A number of issues arise from these verses that are not adequately, if at all, answered by tithe protagonists. The first concerns how much is the tithe? Price says, “Notice (emphasis mine) ‘all the tithes,’ not a part of the tithes” (1984:87). Kendall recognizes, as already pointed out, that the Jews tithed at least 23½% but then states, “I am satisfied that the Christian obligation is a basic 10% of his income” (1983:70). The question remains then, what is “all the tithes” and “at what point can someone be sure they are not ‘robbing God?’” (Murray 2001:87). A second issue concerns the deposit of the tithe. Price suggests that “the storehouse” mentioned by the prophet is God’s house, “the place set aside for the worship and praise of God, the place from which the Word of God should go forth to feed the people” (1984:88). Pohlmann concurs when he writes with reference to the same biblical statement that, “The tithe unit is generally linked in its entirety to the house of God. The local church should be our first point of giving” (s a : 8-9). Van Rensburg (2002: 108) from the results of a cross-denominational survey of 250 South African Christians notes that, 41.2% go along with that notion but 45.2% believe “the storehouse is the worldwide church, including missionaries, Christian organizations, etc.” This should sound alarm bells within our own Baptist churches. Blomberg expresses the necessity of observing the unique relationship in the Old Testament between tithes and offerings and the temple cult stating that, “Without a similar centre for bloody sacrifices today, one cannot simply transfer all principles for giving to God’s sanctuary in the Old Testament to church budgets in the New Testament age (1999:80). Cohen (1961: 1006) points out that the reason for the prophets urging Israel to implement the tithe correctly was because, “Israel’s preservation as the
people of God could only be effectively secured by a strict observance of the ceremonial obligations laid upon it …”

5. Tithing in the Inter-Testamental Period – Apocrypha.
Tithing together with offerings and firstfruits are frequently mentioned in the Apocrypha, cf. 1 Maccabees 10:31; 11:35; 13:25-27; 32:10-15; Tobit 1:6-8; 5:13 Judith 11:3; Sirach 35:9 and Jubilees 32: 4-9. In this period a three-fold tithe (Murray 2001:90), and offerings were frequently made to the priests, cf. 1 Maccabees 3:49, rather than to the Levites as was customary under the Mosaic Law.


6.1 The Gospels.
The New Testament prescribes the same pattern of giving as that set out in the Old Testament, however, under two eras or parts. The first dealing with Judaism/tithing, as a follow-on from the Old Testament, in the gospels, and the second, giving, in the Church. There is a distinct change, a division, from old to new as was expressed in Jeremiah 31: 31, “The time is coming declares the Lord, when I will make a new covenant (Testament) with the house of Israel.” MacArthur (2001: 100) is of the opinion that, “The New Testament contains an exact parallel to the Old Testament’s teaching – there are still two kinds of giving: required and voluntary.” For Blomberg, matters of the ‘Law’, “are still in force until the establishment of God’s new covenant at Pentecost … So long as the Old Testament era remains, tithing is mandatory for God’s people” (1999:136). It becomes necessary then to consider the two eras: the first covered by the Gospels and the second beginning from the book of Acts onward.

Feinberg points out that tithing, in the New Testament (gospels) was a carry-over from Old Testament times and the inter-testamental period of the Maccabees (1 Maccabees 10:31) and that, “the rabbis in Mishna and Talmud (Tractate on Tithes, 1:1) laid down the principle: ‘Everthing that is eaten and is watched over and grows out of the ground is liable to the tithe.’” This then was, probably, the beginning of the elaborate rules laid down by the rabbis, which Jesus would later challenge, in their interpretation of the Law, “and they placed great merit in the giving of tithes, stating that tithing was one of the three elements through whose merit the world was created” (1976:758). Murray, quoting Herman, writes that, “the tithe was recognized as the badge of personal piety for Jews … tithing came to be described as the mark of scrupulousness and trustworthiness in Jewish circles” (2001:88). There is no doubt that tithing was an accepted practice and was, “almost universal among devout Hebrews,” in Jesus’ day, says Hastings (cited in Murray 2001:89). A consideration of all references to tenth or tithe in the gospels will further help to understand the tithe concept as it relates to Christians.

“Woe to you, teachers, of the Law and Pharisees, you hypocrites! You give a tenth of your spices – mint, dill and cumin. But you have neglected the more important matters of the Law – justice, mercy and faithfulness. You should have practiced the latter without neglecting the former.”

This passage is one that is frequently quoted by advocates of the tithe. “By these words our Lord placed his seal on tithing,” says Parnell (s a: 5). Kendall writes “It is striking that our Lord endorsed tithing in this verse … If tithing was a part of the Law that would or could be dropped under the New Covenant this is the place our Lord would have done it … His approval and exhortation to tithe ought to be sufficient motivation for any Christian … every Christian should be a tither: it is Biblical” (1983:25-28). It is particularly important that the words Jesus speaks on tithing in these verses are not lifted from the page out of context. Jesus’ sharp criticism of the teachers of the Law and Pharisees, and this is but one of seven rebukes, has no bearing on whether they tithed so much as their attitude toward religion. As far as tithing is concerned Jesus, as a matter of fact, commends them for their meticulousness in following the requirements of the Mosaic Law. This even though their concern for
minutiae, mint, dill and cumin, had never been a part of the Mosaic Law but had been added in later writings (Morris 1992:570). Shewell-Cooper discussing biblical plants notes that, “the tithing of vegetables was the rabbinic rule (Yoma 83 b) ... and they (the rabbi’s) specifically required the tithing of dill and cumin” (cited by Morris 1992: 582). This insight further enhances the context of Jesus’ mention of the tithe for he rebukes the Pharisees in the opening words of the chapter with the words, “They tie up heavy loads and put them on men’s shoulders …” Might Jesus’ commendation of the Pharisees tithing so meticulously have simply been sarcasm? Jesus’ primary concern in this text is that they are hypocritically ignoring the weightier matters, “the higher moral principles” (MacArthur 2000:112) of the Law, “stressing human regulations at the expense of divine ordinances” (Hendriksen 1982:831). Geldenhuys commenting on this passage says, “Since Christ’s work of redemption was at that time not yet completed and the rigid demands of the Old Covenant were still in force, they (Teachers of the Law and Pharisees) were right to be faithful in giving of tithes” (1983:342). Implicit in Geldenhuys’ proposition is that the time is coming when under the New Covenant tithing will no longer be a requirement. Murray pointing out that righteousness is not the result of meticulously observing the Law says, “Tithing, it seems, makes sense only within a framework of a system that works for justice, mercy and faithfulness. Separated from this context, tithing brings those who tithe under condemnation.” (2001:44). In the context of this passage and in the time of Jesus, in the period before the inception of the church, tithing according to the Law of Moses was a valid practice.

6.2.2 Luke 18:12
“I fast twice a week and give a tenth of all I get.”

A similar interpretation can be applied to this verse, legalism and self-righteousness, as was applied to the previous parallel passages in Matthew 23:23 and Luke 11:42. Tithing was rigorously practiced in the first century, and correctly so, by the Pharisees.


6.3.1 Hebrews 7:1-10
See comment on Genesis 14:20. Tithing is referred to in this passage more often than in the rest of the New Testament, but the important point is that it appears not as confirming the practice of tithing for Christians in the Church age but as a piece of supporting evidence of Christ’s greatness. Barclay brings home the whole point of this Hebrews passage writing that, “The very fact that a new priesthood was promised (Heb 7:11) shows that the old one was inadequate … According to the law, all priests must belong to the tribe of Levi; but Jesus was from the tribe of Judah. This shows that the whole system was superseded” (1983:70). A number of points emerge from a consideration of those New Testament texts and/or passages that speak of tithes and/or tithing.

- Tithing does not end in the Old Testament and is found to continue as a practice from the Old Testament through the inter-testamental period and on into the ‘New Testament” during the time of Jesus’ earthly life and possibly beyond.
- Jesus never condemned those that tithed nor did He speak out against the practice. However, on the contrary, He commended those that tithed for their obedience to the Law.
- In the two instances where the tithe is mentioned in the gospels, Matthew 23 and its parallel passage in Luke 11 and Luke 18, the parable of the Pharisee and tax collector, the references to tithing refer to a requirement of the Law of Moses. This is the sum of what the pre-Pentecost New Testament says on the subject of the tithe. It would not be unreasonable to concur with Fagan who notes that, “beyond what is stated becomes highly subjective interpretation … and that it is possible for a person to present a logical case in either direction” (Fagan 1992:39). However, it is not logic we need to seek but the mind of Christ.

Neither of the words “tithe” or “tenth” nor any similarly associated words appear anywhere in the Epistles with reference to the support financially or in kind of the apostles, Church leaders or Church. What is found frequently in various forms, nine times in all by the apostle Paul, is the term, “the collection”.

Neither Peter, James nor John, in their epistles, diverges from Paul’s concept of giving in the early Church. Before considering “giving” in the early Church it would be prudent to consider briefly the various words frequently used by the Apostle Paul.

- Barclay (1982:163-165) notes that in 1 Corinthians 16:1 Paul calls “the collection” a *logia*, which means an extra collection. It was the very opposite of a tax which a man was required to pay – it was an extra occurrence of giving. This verse seems to provide sufficient grounds for pastors to appeal to congregations for extra funding if ever necessary to cover expenses for a need that may arise from time to time and without any encumbrance.

- On occasion Paul calls it a *charis* (1 Cor 16:3; 2 Cor 8:4) a gift freely given from the overflow of love from a person’s heart.

- At times (2 Cor 8:4; 9:13; Rm 15:6) he applies the word *koinônia* meaning fellowship which incorporates a sharing of all its possessions.

- At other times Paul uses *diakonia* (2 Cor 8:4; 9:1, 12, 13) which describes practical Christian service. Sometimes life’s limitations keep us from rendering personal service, and then our money can go where we cannot go.

- On one occasion Paul uses the word *hadrotes* (2 Cor 8:20) which has the meaning abundance. In this passage Paul speaks of those, in the Church, who would accompany him to ensure that he does not misuse the abundance which is entrusted to him.

- Another time (2 Cor 9:5) Paul uses the word *eulogia* which means bounty. The opposite is that which is given grudgingly as an unavoidable duty.

- Then he uses the word *leitourgia* (2 Cor 9:12) which, Barclay (1964: 177) recalls, described the generous and voluntary giving of the citizens of Athens from their own pockets, the necessary expenses for some or other enterprise the city was engaged in. The stress is laid on “voluntary” not forced or coerced extraction of finances.

- In Ac 24:17 Paul speaks of this collection as *eleemosune* – almsgiving. So central was this to the Jewish idea of religion that the same word was used for righteousness.

- Finally Paul uses the word *prophora* (Ac 24:17) describing both an offering and a sacrifice. It is that which is offered to brothers in need in the name of Jesus for, “whatever you did for one of the least of these brothers of mine, you did for me” (Mt 25:40).

A combination of the meanings of these nine words forms the foundation on which to build the Christian doctrine of giving.

6.4.1 Galatians.

In this epistle we find two references to what Christians should do with their money.

1. “We should continue to remember the poor, the very thing I was eager to do” (Gl 2:10). Blomberg associates this collection with that sent to the Jerusalem elders, by the disciples, as some relief from the famine earlier predicted by Agabus in Ac 11:27-30. It is to be noted too that, “the disciples gave each according to his ability,” (Ac 11:29), each believer giving from his or her own sources of income, with varying levels of wealth or prosperity (1999:171).

2. “Anyone who receives instruction in the word must share all good things with his instructor” (Gl 6:6). Barrett has suggested that this, “may be the earliest reference to any kind of paid Christian ministry” (cited by Blomberg 1999:179)

6.4.2 Thessalonians.

In a context where Paul cautions against idleness he urges, “Brothers, never tire of doing what is right” (2 Th 3:13). Here Blomberg proposes that what was right for the believers to do was preclude those unwilling to work, out of pure idleness, from their welfare grant but continue, “to ensure that the
genuinely needy in their midst did not suffer” (1999:182). This concurs with Calvin’s interpretation that there is concern that, “the abuse of liberality will make the leaders uncharitable, even to the deserving members of the Church” (cited by Frame 1979:308). We are reminded in this verse to be mindful of the genuinely needy among us particularly, it would seem, the brothers.

6.4.3 Romans.
A number of passages deal with giving in Paul’s Roman letter. The first, in chapter 12:8, “If it is contributing to the needs of others, let him give generously” explicitly includes giving as one of the spiritual gifts given to some (emphasis mine) believers, which is clearly stated by Paul in 1 Corinthians 12:7-11. Although all Christians are expected to give, and, “none are excused from not giving generously” (Blomberg 1999:199) to some is given the grace to give superabundantly. A second reference is found in verse thirteen, “Share with God’s people who are in need. Practice hospitality.” Again we have here the express command for believers to be practically concerned about the needs of those less fortunate among themselves.

Thirdly, chapter 15:26-27 refers to the Macedonian and Achaian Christians contributing to the needs of the poor among the believers in Jerusalem. The words “For it has pleased …” suggest Moule, “implies a voluntary act” and not “with coldness” (1903:243). Dodd (1965:235) emphasizes that the ‘contribution’, “has the grace of a free and voluntary decision … in fulfillment of a moral obligation.” There is little to no room in the scope of these verses to suggest anything but a volitional giving motivated by Christian love.

6.4.4 1 Corinthians.
The apostle Paul has been concerned about the poor among the saints in Jerusalem, (Gl 2:9-10; Ac 11:30; 24:17; Rm 15:25-28; 2 Cor 8; 9). Fee suggests that this collection was in line with this general concern and sees in it an attempt by Paul not only to ease the state of the poor but also to bring unity between the Jewish and Gentile Christians, a kind of reciprocity, which he argues for in Romans 15:27: “For if the Gentiles have shared in the Jews’ spiritual blessings, they owe it to the Jews to share with them their material blessings” (1987: 811). To argue as does Jeremias that this ‘collection’ is a form of legal tax is somewhat misleading for Paul emphasizes the freedom of the voluntary action taken by his Gentile converts in serving the mother Church (cited by Barrett 1968: 386). Fee, in light of the various meanings Paul uses for the term “the collection” mentioned above, says that “this ‘collection’ was not some mere matter of money but an active response to the grace of God” (1987: 812): a volitional act not based on a legal or duty-bound requirement. It is important for the Church today to note that Paul addresses not only the Corinthian Church in this passage but also, “all those everywhere who call on the name of our Lord Jesus Christ” (1 Cor 1:2). Here then are clear principles for Christians to act on in their giving.

The first aspect of these verses that requires attention is the phrase, “for God’s people”. While various biblical texts urge Christians to ease the plight of the poor and needy (1 Jn3:17) the primary focus of our giving ought to be on meeting the needs of the saints. MacArthur expresses this injunction in this way: “We (believers) have the primary responsibility to give to meet the needs of other believers … and the needs of the saints who lead us” (1985:29). He points out that it was not just one local church funding only itself, but caring for another assembly in Jerusalem. The next essential principle enunciated in this passage is the responsibility of every believer to give; “each one of you should set aside” (1 Cor 16:2). Hodge (1988: 363) notes that, “the contributions were not to be confined to any one class of people.” He then provides two reasons why contributions were to be shared by all. Firstly that the responsibility does not rest entirely with the so-called ‘haves’ who probably could have raised the amount themselves but that all should participate. And secondly, “the religious effect which these gifts would produce”: fellowship, unity, the demonstration of the power of the gospel and gratitude with praise to God for the opportunity to give. The next principle concerns the amount to give, “set aside a sum of money in keeping with his income’ (1 Cor 16: 2). Blomberg and Sider seem to believe that what Paul mentions here and expounds more fully in his second letter is “the concept of a graduated tithe” (1999: 189), which has no support in Old Testament Law. Hodge (1988: 364)
suggests that giving ought to be in proportion to one’s means. Fee’s (1987: 814) enlightening statement set in its cultural context makes a lot of sense: “In a culture where a number of the community were slaves and had no ‘income’, the translation “in keeping with his income” is too modern but rather that “each should lay aside … whatever success or prosperity may have come their way that week.” Fee’s concluding statement is emphatic: “There is no hint of a tithe or proportionate giving: the gift is simply to be related to their ability from week to week as they have been prospered by God” (1987: 814). The last point raised by Paul, verses 2-4, instructs the Church to have the collection ready, and by implication, so that there won’t be time spent collecting contributions when other things could be done. The question this raises concerns whether this practice continued on any regular basis if at all after Paul’s visit. Was this “collection” possibly a one-off occurrence for the purpose of relieving the plight of the Jerusalem Christians? Van Rensburg (2002: 45) says “Scripture is silent about the normal collection taken by the Corinthian Church for their own purposes. Unless there are similar references in the New Testament, it would seem exegetically irresponsible to draw any broad conclusion.”

6.4.5 2 Corinthians.
An initial question on “the collection” (2 Cor. 8) arising from this passage is whether this is a second (or third or fourth) collection or is it part of Paul’s original discussion on the subject noted in 1 Cor 16? Conybeare (1863:128) is of the opinion that 1 Corinthians 16:1-4 is “Paul’s special directions as to the method in which it (the collection) should be laid up in store.” Farrar writes that “Paul … proceeds to give directions about the collection for the poor saints at Jerusalem. He had already spoken of it (1 Corinthians 16:1-4), but feared that they were behind-hand and now sends Titus to stimulate their zeal … he had already, in various ways, brought this matter fully before them” (1900:194). Paul, having given direction concerning collections (1 Cor 16:1-2), now gives the application with encouragement to keep it moving (2 Cor 8-9). The mention of the Macedonian Churches would then seem to be incidental, apart from, in the case of the Corinthian Church to spur them on. The purpose for which Paul informed them (the Corinthian Church) of the liberality of the churches of Macedonia was to excite them to similar liberality (Barnes, s a: 178). If that be the case I pray that the same ‘excitement’ with regard to giving grips the Church in the twenty-first century!

Verse one first of all makes it clear, by Paul’s use of the word ‘brothers’ that that which follows is specifically for Christians. Secondly it introduces the theme of giving as a response to grace, a gift of the undeserved favour of God – “we want you to know about the grace that God has given the Macedonian churches.” Beet (1996: CDROM) rightly points out, “that while holding up human excellence as an example, he shuts out beforehand all human merit.” Farrar (1900: 194) indicates that the kind of generosity expressed by the Macedonian Christians is proof of the grace which they are receiving from the Holy Spirit. This is attested to by the fact that they (Macedonians) were giving not out of abundance, which one might have expected, but rather ‘poverty and affliction’. “The freest and most spontaneous acts of men, their inward states and the outward manifestations of those states, when good, are due to the secret influence of the Spirit of God, which eludes our consciousness. The believer is most truly self-determined, when determined by the grace of God” (Hodge 1988: 568). This point can’t be overstressed from the pulpit by those in past oral leadership, who need also note that in these opening verses there is not the slightest hint of duty or legalism.

In verse six the apostle Paul switches from what the Macedonians had done to what the Corinthians were in the process of doing, and with his emphasis remaining on grace Paul urges them (verse seven), “excel in the grace of giving”. The imperative ‘excel’ provides the idea of giving the best possible; to give over and above what might be considered the usual standard. Those who would still contend that it is a New Testament principle that believers should tithe will have much difficulty defending their thesis from these verses. The grace of which Paul speaks is highlighted, in parenthesis, in verse nine, where he reminds the Corinthians about the grace of Jesus, who though he was rich became poor, so that through his poverty they might become rich. Here is our real example of giving, not Abram or Jacob but Jesus. Jesus’ motive for giving himself was for the enrichment of the saints through his sacrificial impoverishment. If this be the case how can believers respond in any other way but to give
prodigally from the heart? Hodge (1988: 576), commenting on verse eight, “I am not saying this by way of command; I am using the zeal of others to test the genuineness of your love,” combines several thoughts in these words – “I desire to put your love to the test of self-sacrifice, for you know that Christ’s love was thus manifested; and you may well be expected to sacrifice your selves for others, since Christ gave himself for you. It is not only the example of Christ that is held up for our imitation; but gratitude to Christ for the infinite blessings we receive from him is presented as the motive to liberality.” This Christological emphasis should form the elementary basis for all teaching on giving. The apostle Paul testifies in verse three “that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints.” What is of particular importance to note in this verse is that giving is not in any way prescriptive. They gave spontaneously, without any suggestion or “excitement,” writes Hodge (1988:571). This generous spontaneity being consistent with a person’s spiritual condition, Barnes (s a: 178) makes the points: 1. “That a disposition to contribute to the cause of benevolence is to be traced to God. He is its author. He excites it. 2. It is a favour bestowed on a church when God excites in it a spirit of benevolence. It is one of the evidences of his love.” Certainly verse five confirms that their attitude was right, “giving themselves first to the Lord …” Paul’s teaching at this point suggests that the appropriate response of believers to Christ, with reference to money matters, is a giving that reflects an individuals gratitude for God’s grace in their lives. This gratitude (giving) is to be expressed, verse eleven, “according to your means,” … verse twelve, “according to what one has.” These verses settle the question of how much is to be given. They dispense with the whole discussion of giving before deductions or after deductions to one’s income in our contemporary situation. Barnes (s a: 184), Hodge (1988: 580) and Barrett (1987: 224) are all of the opinion that Paul’s emphasis in these verses is laid on man’s willingness, with his mind heavenward. Farrar explains it in this way, “For if the readiness is forthcoming, it is acceptable … In other words, God considers … not the magnitude of the gift, but the proportion which it bears to the means of the giver” (1900: 196). Locke, comparing the small copper coins the poor widow deposited in the temple (Lk 21:2) with Paul’s injunction to give, states that, “If the means are small, if the individual is poor and if the gift be small in amount, yet it may be proof of a larger heart and of more true love to God and his cause than when a much more ample benefaction is made by one in better circumstances” (Cited by Barnes s a: 186).

All this is given as advice, without any reference to the prescriptions of Old Testament Law, by Paul in verse ten, “Not undertaking to command them, or to prescribe how much they should give,” writes Barnes (s a: 183). Paul in 2 Corinthians 9:7 once again makes the point, “Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.” This once again confirms the freedom one has in Christ and the attitude of the heart toward financial giving in the church then and now. Much is said in the remaining verses of these chapters about the rewards one receives. However, it is not within the scope of this article to examine the hotly debated issues surrounding the concept of sowing and reaping which many Pentecostal, Charismatic and some Baptist and other church groups argue for as motive for tithing and/or giving. Paul does, however, make a singularly important statement as motive for giving liberally. For Conybeare (1863: 129) “There was a far higher motive (than personal reward or gain), which lay at the root of the Apostle’s anxious and energetic zeal in this cause” that “men will praise God for the obedience which accompanies your confession of the gospel of Christ and for your generosity in sharing with them and with everyone else” (2 Cor 9:12-15).

Two final points requiring mention that are important for the church is firstly the aspect of fellowship described by Paul (2 Cor 8:4) as, “the privilege of sharing in this service to the saints” (NIV). The RAV has, “the fellowship (koinōnia) of ministering to the saints.” Barclay (1964: 173-176) explains that koinōnia is the spirit of generous sharing, the opposite of pleonexia the grasping spirit which is out for itself. Paul uses Koinonia three times in connection with ‘the collection’ he took from the churches for the poor saints at Jerusalem (Rm 15:26; 2 Cor 8:4; 9:13). Christian fellowship is a practical thing. Significantly Barclay goes on to point out that the word is also used to explain a man’s relationship ‘with Christ’ (1 Cor 1:9) ‘with God’ (1 Jn 1:3) and ‘with the Spirit’ (2 Cor 13:14; Phlp 2:1). By implication Paul concludes that close relationships and the collection for the poor are a ‘fellowship’ of
the highest spiritual character. Secondly Paul introduces in 2 Corinthians 8:13 the thought of equality in the Church, “Our desire is not that others might be relieved while you are hard pressed, but that there might be equality.” Here Paul is advocating a policy of mutual concern for one another’s needs from time to time as personal circumstances determine. Verse fourteen, “At the present time your plenty will supply what they need, so that in turn their plenty will supply your need. Then there will be equality,” clarifies the issue and says Beet (1996: CDROM 896), “that in the family of God ‘there may be’ an ‘equality’ unknown outside it … and far from seeking to enrich others at the expense of one group, Paul is really seeking, in view of the uncertainties of life, ultimately to enrich them.” In 2 Corinthians 8 and 9 the key elements characterizing the kind of giving advocated by Paul are grace, fellowship and equality.

Apparent in the New Testament Church the concern, caring for one another, support and missionary endeavors were based, financially and materially, on the spontaneous and freewill giving from members of the Church. Apart from the brief mention of tithing by Jesus, in the context of Judaism, “there is no evidence … that tithing was carried over from Judaism to the new community although some Jewish Christians may have continued the practice. There is, furthermore, little trace of it during the first few centuries of church life although views differ on its precise extent. Irenaeus, AD 140-202, gives some insight in New Testament Church giving when writing in his ‘Against Heresies’ Book 4, chapter 13 (1996: CDROM) “Instead of the law enjoining the giving of tithes, He told us to share all our possessions with the poor; and not to love our neighbours only, but even our enemies; and not merely to be liberal givers and bestowers, but even that we should present a gratuitous gift to those who take away our goods … ,” going on Irenaeus comments, “Whilst the Jews used to hold the tithes of their property as consecrated, the Christians dedicate to the use of the LORD all things they possess, giving joyfully and freely in greater abundance, because they have a greater hope.” Voluntary and generous giving according to ability is the New Testament emphasis.

7. Conclusion: God Brings the Tithe System to an Apocalyptic End.

Hebrews 7:12,18 with reference to Jesus states, “For when there is a change of the priesthood there must also be a change of the law … The former regulation is set aside because it was weak and useless … and a better hope is introduced, by which we draw near to God,” and again, “For if there had been nothing wrong with that first covenant, no place would have been sought for another. But God found fault with the people … By calling this covenant ‘new,’ he has made the first one obsolete; and what is obsolete and ageing will soon disappear … He sets aside the first to establish the second.” (Heb 8:7, 8, 13; 10:9b). The obsolescence, cancellation and removal of the old system or covenant were not partial but complete. The new covenant is not a rehash or refurbishing of the old but must be understood as a total replacement. Matthew 24 is a prophetic statement by Jesus to his disciples that the old order, i.e. the temple, priesthood and cult was to pass away.

In April, A.D. 70 Emperor Vespasian’s son Titus, with the armies of Rome, laid siege against Jerusalem. On the 17 July A.D. 70 daily sacrifices ceased because all hands were required for the defence of the city. Then on 10 August A.D. 70 the temple and Jerusalem were razed to the ground. Farrar, writing in his “The Early Days of Christianity”, on the Roman siege, collapse and destruction of Jerusalem and Temple 67 A.D. – 70 A.D. says, “For the first time for five centuries, on July 17, A.D. 70, the daily sacrifices of the Temple ceased for want of priests to offer them,” (cited by Bray 1996:79). “God … demolished the whole fabric of the Mosaic theocracy, whose system of worship was … associated exclusively … with the temple; but in doing so he cut the cords which had hitherto bound, and according to the law of organic development necessarily bound the infant church to the outward economy of the old covenant, and to Jerusalem as its centre” (Schaff 1994: 396-403). Jerusalem was taken on September 8, A.D. 70, after the last siege had lasted about five months (April 14 to September 8, A.D. 70) writes Bray (1996:77) who further comments, “The great nation of Israel and the entire religious system were now gone.” With the destruction and razing of Jerusalem, the Temple and the priesthood we need understand that the people, the place and the purpose of the tithe were gone and with it went the tithe. While the practice went the principle that remained was that of giving and properly understood those principles are more compelling than the tithe ever was in the Old
Testament days and could ever be in the New Testament Church. From here on all cult practices dependant on the existence of the temple ceased as a ceremonial code to be binding at least on Christians if not also on the Jews.

A blanket of silence covers the New Testament on the subject of Christian tithing. Ray (1987: 91) notes that “Tithing was given little emphasis during the first five hundred years following Christ.” Indeed for the next two hundred and fifty years up to Emperor Constantine little space is given to tithing for, “the application of the tithing system to Christians throughout Europe in the decades after Constantine’s conversion was one of the consequences of the social, economic and political changes that flowed from this event” writes Murray (2001: 107).

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