

## TITHING QUIZ

1. TRUE/FALSE: Jesus never tithed.
2. TRUE/FALSE: The Apostle Paul tithed regularly and taught us to do the same in his NT writings.
3. TRUE/FALSE: In the Old Testament, the “first-fruits” offering and the tithe to the Levites were the same thing.
4. TRUE/FALSE: A 10% tithe was paid to the Levites by the other eleven tribes since the tribe of Levi got no land inheritance.
5. TRUE/FALSE: In the Old Testament people were required to tithe (10%) first and then any giving over that amount was considered a free will offering.
6. TRUE/FALSE: Tithing was only required of those who made their living from the Holy Land (herds and crops).
7. TRUE/FALSE: Jews who lived outside the Land of Israel were required to tithe on their crops and herds.
8. TRUE/FALSE: There were three required tithes making up an annual average of 23.33%.
9. TRUE/FALSE: Abram regularly tithed to Melchizedek from his weekly income and this serves as our contemporary model for New Testament giving.
10. TRUE/FALSE: The tithe that was brought to the storehouse in Jerusalem came from the Levites, not the people of Israel. It was a tithe of the tithe they received (1%).
11. TRUE/FALSE: The New Testament commands us to tithe 10% to the church.
12. TRUE/FALSE: The Old Testament tithe was based on a person’s increase in assets, not his annual income.
13. TRUE/FALSE: In the Old Testament, the tithe was *not* a fixed percentage.

14. TRUE/FALSE: The tithe was never money, but was food so that the priests and Levites would have something to eat.
15. TRUE/FALSE: The priests and Levites who received the tithes could not personally own any land themselves.
16. TRUE/FALSE: Even though not specifically taught in the New Testament, the Old Testament law on tithing carries over and applies to us today.
17. TRUE/FALSE: You are living under a curse if you do not tithe.
18. TRUE/FALSE: The Bible teaches that the tithe is to be from your gross income and not your net income.
19. TRUE/FALSE: When Jesus told the Pharisees that they should be tithing, He endorsed tithing for Christians today.
20. TRUE/FALSE: 10% is the place where the Bible teaches us to start our giving.
21. TRUE/FALSE: The New Testament says the first 10% of your giving is required to go to your church-after that you are free to make additional free-will offerings wherever you wish.
22. TRUE/FALSE: The church is the modern day equivalent of the Old Testament temple storehouse.
23. TRUE/FALSE: If you give 10% or more of your gross income, God promises to do supernatural, even miraculous financial things in your life.
24. TRUE/FALSE: The tithe has been considered the standard for giving throughout all of Church history.
25. TRUE/FALSE: Tithing was the “property tax system” used in Israel to underwrite its national administration, festivals, and welfare services.



# TITHING QUIZ ANSWERS

1. TRUE/FALSE: Jesus never tithed.

TRUE. Few people have ever even considered this question. If we have no biblical or extra-biblical record of Jesus ever tithing or not tithing, how can we know the answer to this question? It is quite easy. When you understand that the Old Testament tithe was levied on landowners who made their living off of the Holy Land (Leviticus 27:30-33), it becomes obvious that Jesus never tithed because He did not own any land. His family history was that of a tradesman (carpenter) who were not required to tithe. Additionally, He said He didn't even have a place to lay his head (Matthew 8:20). This leads to the second reason why we know Jesus didn't tithe. He was poor. And the poor were not required to tithe. Actually a poor person would have been eligible to receive a portion of the poor tithe that was levied on the landowners every third year (Deuteronomy 14:28). Jesus would have not violated any Old Testament laws by having never tithed.

2. TRUE/FALSE: The Apostle Paul tithed regularly and taught us to do the same in his NT writings.

FALSE. For the same reason as to why Jesus never tithed, Paul also never tithed because he was not a landowner in Israel. He was from Tarsus. So, if and when Paul did give, it would have been free will offerings. What does surprise many is that Paul, the largest single writer of the New Testament never once mentions the word tithing in any of his writings even when he is expressly talking about giving. Many have proposed that the reason he did not mention tithing is because he was assuming the Old Testament Law on tithing simply carried forward and as such he did not need to restate it. However, a clear understanding of Paul's audience would better explain why he never mentions tithing. Paul's letters are written to Gentiles or the pastors to Gentiles (Timothy, Titus). The Gentiles he was writing to were, like him, not landowners in Israel and as such were never subject to paying any of the three tithes required by law. It would rather be like someone asking you if you were current on paying your Irish property taxes. Your response would likely be, "I do not own any land in Ireland, so I don't owe any Irish property taxes." For Paul to mention tithing in his writing to his Gentile converts would be just as irrelevant of an issue for them. (See Paul's teaching on giving: Romans 15:25-26; I Corinthians 9:7-14; 16:1-3; II Corinthians 8 & 9; Galatians 6:6-10; Philippians 4:10-19; I Timothy 5:9-18, 6:17-19.)

3. TRUE/FALSE: In the Old Testament, the "first-fruits" offering and the tithe to the Levites were the same thing.

FALSE. Many have mistakenly combined the first-fruits offering with the Levitical tithe, saying that they are the same. The fact is they were totally different offerings. The first-fruits offering was a small token offering made when the very first of a farmer's produce became ripe. In fact, the first-fruit offering was small enough to fit into a hand-held basket (Deuteronomy 26:1-10; Lev 23:17; Numbers 18:13-17; Nehemiah 12:44; II Chronicles 31:5a).

The first-fruits offerings (as well as first-born offerings) went directly to the Temple and were required to be totally consumed by ministering priests only inside the Temple (Nehemiah 10:35-37a; Exodus 23:19; 34:26; Deuteronomy 18:4). The Levitical tithe, on the other hand, was taken to one of the Levitical cities.

Putting these two offerings together and suggesting that our tithe (10%) should be the very first thing we give may be well intentioned, but is not biblically accurate.

4. TRUE/FALSE: A 10% tithe was paid to the Levites by the other eleven tribes since the tribe of Levi got no land inheritance.

TRUE. The Levites were given 48 cities throughout Israel (Numbers 18:20-24; Numbers 26:62; Deuteronomy 10:9; Deuteronomy 18:1-2; Joshua 18:7) and were rather the administrators of the country. Since they were given no land, they had no means to grow their own crops or raise their own herds, so the other eleven tribes were required to bring food from the land they inherited as the Levites "inheritance" in the land. (See Numbers 18:21.)

5. TRUE/FALSE: In the Old Testament people were required to tithe (10%) first and then any giving over that amount was considered a free will offering.

FALSE. These two groupings of offerings (three tithes and four free will offerings) are not sequential, but parallel – meaning that the landowners were required to tithe and everyone else in Israel who made their living some other way would make free will offerings (at any time and in any amount they so chose.) Landowners were certainly free to make additional free will offerings above their three required tithes as they desired. So, tithing applied to landowners and free will offerings applied to everyone else. Here are the four kinds of free will offerings. (Burnt Offering: Leviticus 1; 6:8-13; 8:18-21; 16:24; Peace Offering: Leviticus 3; 7:11-34; Sin Offering: Leviticus 4; 5:1-13; 6:24-30; 8:14-17; 16:3-22; Trespass Offering: Leviticus 5:14-19; 6:1-7; 7:1-6.)

6. TRUE/FALSE: Tithing was only required of those who made their living from the Holy Land (herds and crops).

TRUE. (Leviticus 27:30-33)

7. TRUE/FALSE: Jews who lived outside the Land of Israel were required to tithe on their crops and herds.

FALSE. At the time of the New Testament, only crops and herds from within the Land of Israel were liable to the laws of tithing.

8. TRUE/FALSE: There were three required tithes making up an annual average of 23.33%.

TRUE. The three tithes required of landowners were (1.) the Levites tithe (Numbers 18:21-24; Nehemiah 10:37b), (2.) the festival tithe (Deuteronomy 12:1-19; 14:22-26), and (3.) the poor tithe (Deuteronomy 14:28, 29; 26:12, 13) every third year. So, the tithes that were levied upon the landowners of Israel were an annualized average of 23.33%.

9. TRUE/FALSE: Abram regularly tithed to Melchizedek from his weekly income and this serves as our contemporary model for New Testament giving.

FALSE. Abram tithed to Melchizedek only once. (Genesis 14:11-24) The tithe came from the booty he took from the enemies of Sodom when he defeated them. He gave 10% of these spoils to Melchizedek and the remaining 90% he gave to the wicked King of Sodom, so the king could never claim that he was the one who made Abram rich. Note: Abram's tithe did not include any of his own personal wealth.

Keep in mind tithing did not originate in the Bible. It was a well-known pagan practice from Phoenicia, Egypt, Canaan, Mesopotamia and lands around the Fertile Crescent. It was a mandatory customary tax to a pagan god or ruler. The Roman Empire continued this tradition by requiring its defeated subject nations, like Israel, to return the spoil of the first tithe of the land to them! Abram's tithe to Melchizedek was likely in obedience to this old Arab war custom and was not a command from God. Evidently, the Arab war custom specified that ten percent of the spoils of war be given to the local priest-king, while the ninety percent belonged to the victor.

So, this tithe payment of Abram was likely far more cultural than spiritual. There is no record of Abram ever tithing to Melchizedek again. The scriptures never once use Abram's one-time spoils of war tithe as a model for giving for Israel or for Gentile believers. So, Abram's tithe cannot reasonably be extrapolated as a model for New Testament believers on this side of the cross.

10. TRUE/FALSE: The tithe that was brought to the storehouse in Jerusalem came from the Levites, not the people of Israel. It was a tithe of the tithe they received (1%).

TRUE. The storehouse of the temple in Jerusalem was far too small to hold all the tithes that would have been paid by the landowners of Israel. Landowners would take their tithes to one of the 48 Levitical cities and then the Levites would bring a tithe of these food tithes to the temple storehouse so the priests who served there would also have food. (Nehemiah 10:38)

Nehemiah 10:37b and II Chronicles 31:15-19 make it clear that the people were to bring the tithes to the Levitical cities where 98% of the Levites and priests needed them for food (also Numbers 18:21-24). And Nehemiah 10:38 makes it clear that normally only Levites and priests had the task of bringing weekly tithes into the Temple (also Numbers 18:24-28).

The whole tithe, the first Levitical tithe, did not go to the priests at all. It was not even the best tenth (Leviticus 27:33). According to Numbers 18:21-24 and Nehemiah 10:37b, it went to the servants of the priests, the Levites. And according to Numbers 18:25-28 and Nehemiah 10:38, the Levites gave the best tenth of this tithe (1%) to the priests who ministered the sin sacrifices. Priests were expected to give free will vow offerings –not tithes (Malachi 1:13-14).

11. TRUE/FALSE: The New Testament commands us to tithe 10% to the church.

FALSE. The New Testament doesn't even teach tithing. So it obviously doesn't tell believers where a tithe should go.

12. TRUE/FALSE: The Old Testament tithe was based on a person's increase in assets, not his annual income.

TRUE. Since tithes were only required of landowners raising crops or herds on the Holy Land, the tithe was calculated based upon the total amount of the crops raised or the herds on the land – the amount of the landowner's total increase from the previous year. (Deuteronomy 14:22)

13. TRUE/FALSE: In the Old Testament, the tithe was *not* a fixed percentage.

TRUE. The way in which the tithe was calculated (for example with herds) was the landowner would hold up his staff and have his animals go under the staff. Every tenth animal was taken for the tithe. What is interesting is that if a landowner only had nine sheep, for example, he would not be obligated to give any of them as a tithe (0%). If a man had ten animals, he would be required to give one (10%). If a herdsman had only 19 sheep, he would be have been required to give only one (5%). So, there are two points here: (1.) The tithe was always rounded down (not up), and as such that respective tithe "payment" could range anywhere from 0% to 10%. (2.) The tithed animal was the tenth animal given, not the first. In other words, the tithe was paid as the last tenth. The farmer kept the first nine and gave the Levites the tenth one. (Leviticus 27:32)

14. TRUE/FALSE: The tithe was never money, but was food so that the priests and Levites would have something to eat.

TRUE. Since it was crops and animals that were raised on the Holy Land, it was food that was tithed. This practice was still in existence in the time of Malachi where he states in 3:10, "Bring the whole tithe into the storehouse, so that there may be food in My house." Free will offerings may have been money, but tithes would have always and only been food.

There are 16 verses from 11 chapters and 8 books, from Leviticus 27 to Luke 11, which describe the contents of the holy tithe. And those contents never included money, silver, gold or anything other than food from inside Israel! (See Leviticus 27:30, 32; Numbers 18:27-28; Deuteronomy 12:17; 14:22-23; 26:12; II Chronicles 31:5-6; Nehemiah 10:37; 13:5; Malachi 3:10-11; Matthew 23:23; Luke 11:42.)

15. TRUE/FALSE: The priests and Levites who received the tithes could not personally own any land themselves.

TRUE. To be eligible to receive tithes, the Levites could not be landowners themselves. (Numbers 18:20-26; Deuteronomy 12:12; 14:27, 29; 18:1, 2; Joshua 13:14, 33; 14:3; 18:7; Ezekiel 44:28).

16. TRUE/FALSE: Even though not specifically taught in the New Testament, the Old Testament law on tithing carries over and applies to us today.

FALSE. Even though the Old Testament doesn't break its laws into the categories of Civil, Ceremonial, and Moral, it does help us in our thinking on this matter. All Bible scholars agree that the Jewish Civil laws and Ceremonial laws were done away with at the cross. The Moral laws are transcendent and continue to remain in effect for all time. The real question is, where do the tithing laws fall in these three categories. It can certainly be strongly argued that since the tithes were effectively a "property tax" levied on the landowners of Israel that it would have been part of the Civil law. The second tithe that was to underwrite the religious festivals (which the landowners themselves would eat their own tithes) could be argued to be part of the Ceremonial law. But to put the tithing laws into the category of the Moral law seems to be a biblical leap that few bible scholars would attempt to justify. If they were either Civil and/or Ceremonial laws, the tithing laws ended with all the rest of the Jewish Civil and Ceremonial laws.

Additionally, in the early church, as you may recall, the converted Jews tried to insist that the new Gentile converts needed to also obey the Jewish laws in order to become Christians. The Jerusalem Council determined that the Gentile Christians were only obligated to obey the following: "...for it seemed good to the Holy Spirit and to us to lay no greater burden on you than these few requirements. You must abstain from eating food offered to idols, from consuming blood or the meat of strangled animals and from sexual immorality. If you do this, you will do well" (Acts 15:28-29). Here the Jewish Christians had their chance to impose on the Gentile Christians the Jewish laws on tithing, but it was not included in the list the Gentile believers were called to obey. So, not only do the tithing laws not carry forward and apply to believers today, The Jerusalem Council clearly and intentionally eliminated them from application to Gentile believers.

17. TRUE/FALSE: You are living under a curse if you do not tithe.

FALSE. This claim comes from a misunderstanding of Malachi 3:8-10. First it is important to understand that the book of Malachi is primarily written to the Jewish leaders of Israel and this passage is specifically talking to them. We know that because the people of Israel did not bring their tithes to the temple in Jerusalem (Refer to Question #10.), the Levites did. And what was happening at the time of this writing is that Levites were not bringing their tithe of their tithe of food (1%) to Jerusalem so the priest would have "food in My house." God was saying that the disobedient and greedy Levites, "the whole nation of you (Levites)" are robbing me.

The teaching that we as Christians are living under a curse if we do not tithe is contrary to everything the Scriptures teach us about grace. What other sin would we say grace does not cover? Will God curse us if we do not pray enough or witness enough or if we waste some of the precious time he has entrusted to us? Are we cursed if we should lose our temper or fail to tell the truth, the whole truth, and nothing but the truth all the time? I think all but the strictest of legalists would say no, the blood of Jesus covers all our sins and shortcomings, intentional or accidental. Keep in mind, grace is never a justification for us being greedy or selfish with what God has entrusted to us. (Read Romans 6: 1-2.)

18. TRUE/FALSE: The Bible teaches that the tithe is to be from your gross income and not your net income.

FALSE. As we have already seen, the tithe amount was not fixed in the Old Testament and only applied to landowners in Israel, so the suggestion that there is a way to calculate what the tithe is today is really irrelevant, if not impossible. For example, if one were to suggest that they were obligated to tithe and the tithe amount was calculated on their gross income (not assets as in the Old Testament), should you also include the portion of the Social Security tax that your employers pays into your Social Security account (7.5+%)? Should the tithe amount also include the employee benefits you receive from your employer like the cost of your health insurance premiums and the retirement contributions they pay into your account each year? These are clearly hard dollar benefits that are paid to you. The self-employed person who has to pay his own Social Security, health insurance and retirement plans would be expected to tithe off of these amounts because he receives the cash and then has to make these payments himself. What about when your investments throw off income that is automatically reinvested. Should those profits be tithed? You see how even figuring out what the exact tithe amount ought to be becomes a legalistic and mathematical nightmare. And should you miscalculate your tithe, some would suggest you will be living under a curse of God. Compare this legalistic way of thinking about your giving to what the New Testament teaches us about the joy and grace of giving. (See the Better Way Giving sermon/small group series to learn about the six dominant giving characteristics the New Testament actually teaches us regarding how and how much we should give.)

19. TRUE/FALSE: When Jesus told the Pharisees that they should be tithing, He endorsed tithing for Christians today.

FALSE. Many people do not realize that Jesus was born, lived, died, and was resurrected in Old Testament times. The account of his life is recorded in books written during the New Testament period, but Jesus lived under the Old Testament law, as did all the Jews with whom He lived. When He affirmed to the Pharisees that they should have been tithing what they grew from the Holy Land (“mint and dill and cumin” – Matthew 23:23), He goes on to tell them, “yet (you) disregard justice and the love of God; but these are the things you should have done without neglecting the others” which was the real point he was making. Jesus never makes any application to anyone else about his tithing comment to the Pharisees. It was both legally correct and culturally appropriate for Him to tell the Old Testament Jews living under the Old Testament law to tithe.

20. TRUE/FALSE: 10% is the place where the Bible teaches us to start our giving.

FALSE. There is simply no place in scripture that gives us a mathematical starting point for our giving. In fact in II Corinthians 9:7, Paul tells us that we are the ones who decide in our hearts what to give. It is an amount we decide on after searching our hearts and seeking God's will for our giving. Some suggest that if the law required 10%, grace should never demand less. So, they conclude, giving 10% is the starting point for our giving. But the law required 23.33%, not 10%. So, using this reasoning, the starting point for grace giving should be 23.33%. No one is suggesting 23.33% is the starting point for our giving.



21. TRUE/FALSE: The New Testament says the first 10% of your giving is required to go to your church-after that you are free to make additional free-will offerings wherever you wish.

FALSE. There is nothing in New Testament that suggests that the first 10% of your giving must go to the church before you are free to do additional giving to other people or other ministries.

22. TRUE/FALSE: The church is the modern day equivalent of the Old Testament temple storehouse.

FALSE. The New Testament is very specific on what the temple is today. It is not the church; it is our bodies (See I Corinthians 6:19). As stated previously, it was the responsibility of the Levites to fill the storehouse of the temple so there would be food for the priests to eat. And since the entire Aaronic priesthood has been done away with, why would we believe Gentile believers needed to maintain a storehouse of food for them to eat?

23. TRUE/FALSE: If you give 10% or more of your gross income, God promises to do supernatural, even miraculous financial things in your life.

FALSE. The Bible, as a whole, does promise rewards for our giving in both this life and in the next, but the Scriptures never attach a mathematical giving percentage to those promised rewards for New Testament believers. And quite often the rewards that are mentioned are not temporal or financial at all. (See, for example, Matthew 6:19-20; Luke 12:20-21; I Timothy 6:17-19; Acts 20:35; Luke 6:38; Proverbs 11:25.) The blessings from giving are based upon the degree of faith we exercise in our giving, not meeting or exceeding of some arbitrary, predetermined, mathematical percentage of our income.

24. TRUE/FALSE: The tithe has been considered the standard for giving throughout all of Church history.

FALSE. There have been many, many conclusions reached regarding tithing throughout Church history. Some theologians and pastors have advocated tithing, even fairly early (like Clement of Alexandria, Augustine, and Jerome), and others have denied its applicability to Christianity (Epiphanius, Origen, and Martin Luther). Because the conclusions have been so varied, we must keep our tithing analysis focused on the biblical texts and not the traditions of men.

25. TRUE/FALSE: Tithing was the “property tax system” used in Israel to underwrite its national administration, festivals, and welfare services.

TRUE. It is appropriate to refer to the Old Testament tithing system in Israel as a property tax since it was levied only on those who owned land. And just like for us today, the more valuable (productive) the land, the higher the property tax would be (because of increased harvest of crops and growth of herds).

As political representatives of the king, Levites used their tithe income to serve as officials, judges, tax collectors, treasurers, temple guards, musicians, bakers, singers and professional soldiers (I Chronicles 12:23, 26; 23:2-5; 26:29-32; 27:5).

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Question: So, if tithing is not the method by which we are as Christians called to give, how do we determine how much we ought to be giving?

Answer: ***The Better Way Giving Series*** teaches what the New Testament does teach us about being a motivated, joyful, reliable, extravagant, selfless, and expectant giver. These lessons have the power to transform your life and your giving!

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### **ABOUT THE AUTHOR — E. G. “JAY” LINK**

E. G. “Jay” Link has a unique combination of being an ordained minister with a Master Divinity degree in Biblical Theology and a professional Stewardship planning coach who for over 40 years has been working with very affluent Christian families to enable them to optimize their Kingdom impact with all that the Lord has entrusted to them to manage. After retiring from his personal practice, he then served for five years as Director of Taylor University’s Stewardship Planning Ministry, which he launched for them. Most recently, Jay founded the Stewardship Resource Group to serve Christian ministries, colleges, and churches to better minister to their highest capacity families. He has written six books, hundreds of articles and has provided extensive training curriculum for hundreds of professional financial and legal advisors in how to provide stewardship planning services for their clients.