

WHO'S IN CHARGE HERE?

Pastors and Church Leaders
Life Stewardship Study

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CHIEF STEWARD, TRANSFORMATIONAL STEWARDSHIP



**TRANSFORMATIONAL
STEWARDSHIP**

Leading the Way Requires Knowing the Way
(Creating a Church-Wide Life Stewardship Culture in Your Church)
(401)

The Power of Life Stewardship



What Have We Done to This Word?

If word-abuse was a crime, many pastors/ministers would be in jail over how they have abused one of our most important, biblical terms – the word stewardship. If you were to poll your congregation and ask them what the word stewardship means, I suspect the overwhelming majority of them would tell you it has something to do with money and giving. Part right and part wrong. And as my grandmother would tell me, “If something is partially wrong, it is all wrong.”

I spent eight years of my life in Bible college and seminary and majored in theology. I can tell you that in all those years, I never took one class or even had one lecture on the theology of stewardship. So, everything I share with you I have learned since those days long past. Since very few institutions of higher learning include this topic in their curriculum, the overwhelming majority of pastors/ministers have either no stewardship theology or worse yet, an incorrect stewardship theology. Consequently, it is really no surprise that our churches are at best theologically adrift in this area of stewardship and at worst they are being falsely taught.

Let me give you a few examples of how the word stewardship is being abused in many churches. Church bulletins and newsletters often have a stewardship report. Of course, it always includes the amount of the offerings. Churches have fund-raisers/capital campaigns, but often refer to them as stewardship campaigns. A stewardship campaign sounds much more spiritual, don't you think? We use the term “good stewards” to refer to people who are “good givers.” We teach that tithing will make a person a good steward. Many larger churches now have stewardship pastors who are really financial pastors. I could go on, but I think you see my point.

Many churches use the word stewardship as if it is a synonym for giving. But let me suggest that stewardship is not a synonym for giving. It is actually an antonym (opposite meaning). Let me explain. Giving has to do with what we deploy. Stewardship has to do with what we retain. Stewardship is not about what we put in the offering when we go to church; it is about what we do with what is left in our checkbook after we have done our giving. Stewardship is about what we are keeping.

So, what exactly does the word stewardship mean? Let me explain stewardship as if it were a three legged stool and all three legs are essential for the stewardship stool to properly stand.

Leg #1

The first “leg” of this stool is the fact that God owns everything because He created everything. For example, King David tells us in Psalm 24:1, “The earth is the Lord's and all it contains, the world, and those who dwell in it.” I think that about covers everything we will ever get our hands on in this life.

Leg #2

The second “leg” of this stool is the fact that not only did God create us, but He also redeemed us from slavery to the prince of this world through the death of His son, Jesus Christ. Paul tells us in Titus 2:13b-14, “Christ Jesus, who gave Himself for us to redeem us from every lawless deed, and to purify

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for Himself a people for His own possession, zealous for good deeds.” We now belong to Him again. So, God actually owns us twice: Once because He made us and twice because He bought us back.

Leg #3

The final “leg,” the one that enables the stool to stand, is the fact that we own nothing: We have been called by God to be stewards, to carry out His wishes for His property.

So, Stewardship accurately defined is: (v) “to plan, to manage, to administer”: (n) “a manager.” The concept of stewardship repositions us from being the owner to being merely a manager of a very small portion of the Owner’s vast material holdings. For many believers this idea is a revolutionary concept.

One Sunday I was preaching at a church that had just completed taking their entire congregation through our thirteen-week life stewardship, small-group study. Prior to the start of the service a distinguished, older gentleman came up to me, shook my hand and said, “Jay, the one thing in your study that has had the single greatest impact on me was this idea that God owns everything, including me.” He went on to say, “I have been in the church all my life, but somehow this truth had escaped me entirely.” He confessed, “I thought I was the one getting up each day and going to work and I was the one making the money. It was mine. But when I came to understand that God owns me and everything I have, it has changed everything in my life!”

I hear this kind of comment routinely from believers once they are finally presented with the true, biblical, stewardship message. The truth be known, it likely wasn’t that this gentleman missed the stewardship teaching in his church, it is more likely that his church had never preached or taught on it before. This radical, biblical concept of life stewardship is easy enough to understand intellectually, if and when we finally do hear it. It is, I will confess, exceedingly difficult to consistently apply and live out practically speaking.

This “we are only the managers and not the owners” mindset forces us to ask one, critical question. And it demands that we ask it on a daily basis. The life-transforming question is this, “Lord, what do You want me to do with all that You have entrusted to me?”

It is no longer “How do I want to spend my day?” It is now, God, how do you want me to spend Your day?”

It is no longer, “How do I want to spend my money?” It is now, “God, how do you want me to spend Your money?”

It is no longer, “How much of my money do I want to give to the Lord?” It is now, “God, how much of Your money should I be keeping for myself?”

It is no longer, “How do I want to care for and feed my body?” It is now, “God, how do You want me to care for and feed Your body?”

It is no longer, “How do I want to raise my children?” It is now, “God, how do You want me to raise Your children?”

It is no longer, “What kind of house and car do I want to have?” It is now, “God, what kind of house

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and car do You want me to have?"

Do you see how this owner/manager issue impacts every single area of our lives?

Let me offer you a personal challenge. For the next 30 days as soon as you wake up in the morning, before your feet hit the floor, ask God this one question, "God, what do You want me to do today with all You have entrusted to me?" I am quite confident that if you start asking this one, prayerful question on a daily basis, it will change everything in your life just as it has in mine.

Can you see how if this life stewardship message were to be powerfully, effectively and boldly communicated to your congregation on a consistent basis, it has the potential to radically change the culture of your entire church? Can you imagine what your church would look like if everyone from the youngest children to your most senior members were to begin living each day of their lives asking this one, life-changing, stewardship question and were humbly and earnestly seeking to carry out the wishes of their Owner on a daily basis?

What would happen to their marriages, to their families, to their finances, to the number of volunteers, to their physical health, to the amount of their giving and to the impact and outreach of the church? This one word STEWARDSHIP has the power to change everything!

But let me be quite clear here. This stewardship message will never impact your congregation and the culture of the church if it doesn't start with you. You must first personally embrace and adopt a stewardship lifestyle. In other words, you need to first practice it before you preach it. The impact of this life stewardship message all rises and falls first with you.

Many people over the years have suggested that I abandon using the term stewardship because it is so badly used and carries such negative baggage in churches and among Christians. But there are some things in life worth fighting for. And for me, the word stewardship is so profoundly important that it is worth trying to rescue from the mire of misuse, abuse and negativity – restoring it to its proper place of honor and respect with the other great theological concepts we so fiercely defend. It is a word that has the power to transform believers, to transform churches and yes, to even transform pastors.

Every sermon you preach and every lesson you teach should be grounded in and built upon this foundational truth that God is the Owner and we are His stewards. Remember, God has graciously entrusted the care and feeding of His church to you. Let me exhort you, steward it well!

Life Application Questions

1. Prior to watching this video what would have been your understanding of what stewardship was about?

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2. In what specific ways might you or your church be guilty of abusing or misusing the word stewardship in your teaching, preaching and communication with your congregation?

3. How do you respond to the concept that stewardship is actually the opposite of the concept of giving?

4. In what ways have you in your own personal life not fully understood, internalized and/or practiced this concept of life stewardship?

5. What have been your practical disconnects between intellectually believing that God owns it all and practically living in your daily life like you really believe it?

6. In what practical ways do you imagine your life would have to change to begin consistently practicing a life stewardship lifestyle in all areas of your life?

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7. List all the areas of life that we are required to steward. (As a group make the most exhaustive list you can.) How many of these stewardship areas is your church already addressing?

8. From your perspective what would have to change in the life and practice of this church to create a vibrant and healthy church-wide culture of life stewardship?

9. What do you think about the idea that the life stewardship message all rises and falls with the leaders of the church – i.e. the pastors and elders need to be practicing it before they can effectively preach and teach it?

10. What would be different about the personality and ministry of your church if it was fully and properly living out a stewardship lifestyle on a daily basis?

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To Grow, the Church Must Die



To Grow or To Die

Recently, I came across a profound quote that put me into “pondering mode.” The statement was this, “The goal of the church should be not to grow, but to die.” This provocative statement flies in the face of almost everything we hear about church growth today. Yet, it is a rock-solid, biblical statement. In John 12:25, Jesus informs us, “unless a grain of wheat falls into the earth and dies, it remains alone; but if it dies, it bears much fruit.” He adds in Matthew 16:25

that death is a requirement for life, “For whoever would save his life will lose it, but whoever loses his life for my sake will find it.”

This concept of dying to grow is routinely applied to individual believers, but I have never seen it applied to the church. And if the church is not saying with John the Baptist, “I must decrease and He must increase” its growth may be far more man-made than God-made.

So, how would the 21st century, American church need to die in order to grow? There seems to be three clear ways. Allow me to share them with you.

The Church Needs to Die to its Pursuit of Comfort

You cannot hear this statement without Amos 6:1 coming to mind, “Woe to those who are at ease in Zion.” Obviously, the desire to be comfortable is not a new inclination for followers of the King. Today, we construct absolutely gorgeous buildings; create children’s areas that resemble Disneyland; make the days and times for our worship services as convenient as possible; and preach short, sweet, feel-good sermons. Impressive lighting and special effects are common. If we will be totally honest, we spend massive amounts of Kingdom money making ourselves comfortable. “User-friendly” has become a byword for the church.

By contrast, the church in China continually faces life-threatening persecution. They meet secretly; they often are required to whisper their songs and prayers so as to not be heard by outsiders; they often sit on basement floors with dim lighting; sermons go on for hours; buildings are not air conditioned; and they have no theater seating or worship bands. It is just them and God for worship.

The churches in Asia, South America and Africa enjoy none of the comforts we expect and take for granted. Yet, the church on these continents is exploding at growth rates that dwarf the rather modest growth of the church in America with all its amenities and comforts. What should this be telling us? The church among the “have nots” is exploding in growth, while the church among the “haves” (us) is not. Maybe Amos was on to something when he warned, “Woe to those who are at ease in Zion.”

Maybe if the church were to die to its pursuit of comfort and decide instead that it could get by on a whole lot less, it would have a whole lot more to invest where there are massive amounts of human discomfort – both physical and spiritual.

If the church really wants to grow, it needs to die to its pursuit of comfort.

The Church Needs to Die to its Quest for Cultural Relevance

I deeply fear that the American church has become so obsessed with being culturally relevant that it has actually become culturally irrelevant. I sense that in the church's attempt to reach out and relate to the world, it has actually fallen in. And consequently the greatest challenge the church faces today is not getting the world into the church, it's getting the world out of the church. Anyone closely involved in any church will appreciate exactly what I am saying.

It is tragic, but I have observed that the church in America seems to have abandoned its commission to be a counter-cultural revolution (intent on changing the larger culture to match theirs) and has, instead, become content with being one of many subcultures in America content with maintaining its distinctive characteristics while peacefully coexisting within the larger culture. This concession is proving to be devastating to both the life and the impact of the church in America.

I have always liked how the King James Version translates Acts 17:6 where Paul's opponents assess the effectiveness of His mission efforts. They claim that, "These that have turned the world upside-down are come hither also..." Paul wasn't coming to Thessalonica to "fit in" with the community and become a respectable citizen of their fair town. He was there for one reason and one reason alone; to change that city and culture for Christ. And in following Christ's commission, he was "turning the world upside-down!" The truth is that Paul wasn't turning the world upside-down, he was turning it right side up. His counter-cultural revolution was working and the unbelieving Thessalonians recognized it.

The church today no longer seems to be a driving countercultural force in America. The gay movement is. The environmental movement is. The socialist movement is. They are forcefully pushing their countercultural agenda on our nation and the church has become so focused on reacting to their counter-cultural revolutions (which actually began back in the 60s) that the church's new "relevant" subcultural message has for the most part been reduced to a faint voice off in the distance with little meaningful impact in the culture wars.

When a church chooses to relate to our "upside-down" world, by turning itself "upside-down" so the world will feel more comfortable being part of it, the church's countercultural message has been forfeited. The church is now, for this "upside-down" world, just another club or organization to belong to that makes them feel good and/or helps them get more out of life.

The church must understand that the very message of the cross is not designed to be culturally relevant. It is designed to be counter-culturally radical.

If the church really wants to grow, the church needs to die to its quest to be culturally relevant.

The Church Needs to Die to its Acceptance of Superficial Commitment

The Puritans in early America were very influential and effective. If they had a thousand people attending a worship service, only a few hundred would actually be members. The rest were people considering the message – yet undecided and uncommitted. Today, we might have only a few hundred attendees at any given worship service out of the thousand who are official members of the church. What is the difference? It is quite simple; the Puritans demanded a high level of commitment to living the Christian life. And the radical message they preached was so attractive that many wanted to hear it,

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but few would actually commit. Sounds a lot like what happened when Jesus preached, doesn't it?

Over time, however, the church has lowered its required commitment to being part of the church, making it easier for more people to become members. Consequently, we reasoned, the church will grow more rapidly. (Everyone wants to grow, right?) Then, this logic continued, once we get them into the church, we can grow their commitment to the Lord.

Sadly, with churches that have followed this approach, they now have the Easter and Christmas crowd; the every other week crowd; the once a month crowd; the give nothing crowd; the slip in and slip out crowd, etc. All of them considered to be "members in good standing." Churches too often have become a mile wide and an inch deep.

This approach to church growth is totally contrary to how Jesus called people to Himself.

Do you remember in John 6:25-66 when Jesus had gathered large crowds – too large, apparently? He tells them that they need to eat His body and drink His blood. For a Jew, eating human flesh and drinking human blood was abhorrent – so abhorrent that "many of His disciples turned back and no longer followed Him." What preacher would intentionally run off a huge crowd of interested followers? Jesus.

In Matthew 19:16-22, Jesus raised the bar so high for the rich, young ruler to follow him that the young man walked away from the offer. What preacher would purposely run off a rich man who was seeking to follow God? Jesus.

In Luke 9:57-60, Jesus tells those who want to follow Him, that if they follow Him they will have no place to lay their head; they will have to let the dead bury their dead; and there will be no looking back once they choose to join Him. Who would intentionally discourage people from following the Savior? Jesus.

Jesus tells us in Matthew 16:24, "If anyone would come after me, let him deny himself and take up his cross and follow me." The cross in Jesus' day was used for only one purpose – to kill someone! Jesus was inviting us to come and die with Him? Are we presenting such a compelling call to commitment that those who hear our message can only conclude that if Christianity isn't going to be worth dying for, it isn't going to be worth living for?

The bottom line of Jesus' message is simple: Give it all up or go away. To be blunt: Put up or shut up! We are in a war and sometimes soldiers get killed in the battle. During times of war great sacrifices are required. Everything we are and everything we have may be required to support the war effort. Abraham Lincoln eloquently described the men who sacrificed their lives at Gettysburg when he said they, "gave the last full measure of devotion." Are we calling people to give their last full measure of devotion to our King and His cause? Are we calling people to be all in or go away?

If the church really wants to grow, it needs to die to its acceptance of superficial commitments.

Christianity at its core is counter-intuitive. Everything always seems backwards - even how we are called to grow the church. Odd as it seems, death leads to life and life leads to growth. Are you ready for your church to die?

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Life Application Questions

1. In your opinion, what would it take for any church to come to the point that it would even want to die to self?

2. How have our efforts at making church life comfortable actually worked against positioning the church to want to die?

3. Given the modern conveniences and comforts we in American churches deem to be essential to grow a church, why do you think the churches where none of these conveniences and comforts are available are growing substantially faster than the church here in America?

4. In what ways might your church be over-attempting to be culturally relevant? Give specific examples.

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5. Is it possible that the American church has in many ways turned itself “upside-down” in order to better relate to the lost world? Share the ways in which this might be true in your church?

6. From your personal experience, how do you respond to the statement, “The greatest challenge the church faces today is not getting the world into the church, but getting the world out of the church?”

7. What do you think of the statement, “the message of the cross is not designed to be culturally relevant. It is designed to be counter-culturally radical?”

8. How high have you set the bar for believers in your church to be considered “members” in good standing?

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9. How do you respond to Jesus' repeated attempts to discourage people from following Him as compared to the way we call people to Christ today?

10. Has your church become satisfied with a commitment from your members that is low enough to allow for once a month, slip in and slip out, Christmas and Easter members? How does this affect the vitality and effectiveness of your church?

11. How many in your church would be willing to die for Christ if the situation called for it? What can be done to increase your members' level of commitment to that point?

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Making Giving a Celebration



Giving as an Act of Worship

In recent years I have seen a very troubling trend in churches across America – congregations removing the offering time from their worship services. Many have installed offering boxes in their foyers for people to drop in their offering on their way into or out of the worship service. Many churches are now even making online giving available. I am not suggesting that there is anything inherently wrong with either of these, but I do fear that the church has inadvertently “thrown the baby out with the bathwater.” Let me share with you the two main reasons why churches seem to be removing giving from their worship services.

1. Incorrect Theology

Many churches and pastors are not really clear in their understanding of the nature, motivation and practice of giving and as such either consciously or unconsciously end up teaching on giving (if they are even teaching on it at all) as if we are still living under the law, even though Paul reminds us in II Corinthians 3:6 that, “...the letter (of the law) kills, but the spirit (of grace) gives life.” Most teaching on giving could be likened to putting new wine into old wineskins. Jesus points out in Matthew 2:22, “...no one pours new wine into old wineskins. If he does, the wine will burst the skins, and both the wine and the wineskins will be ruined. No, he pours new wine into new wineskins.”

Often the church reduces its teaching on giving to the point that their people feel like they have a bill to pay to the church and if they don't pay the amount prescribed by the church they are in trouble with God – making giving feel like law paying instead of grace giving. In this case, giving can be viewed as a financial burden and an obligation that is expected to be paid for the church services rendered. And what pastor wants to talk about this topic and be seen as the bill collector. This is further reinforced if they hear from a church leader in a worship service that the church does not expect the visitors to put anything in the offering - implying that its services to the visitors today are being provided to them at no cost. Members, however, are expected to pay.

All these overt and subtle teachings lead people to misunderstand the very nature and purpose of giving especially within the context of worship. Which leads me to the second reason why many churches have jettisoned giving in their worship services.

2. Awkwardness

Churches have most certainly correctly assessed that the giving portion of the worship service as is traditionally practiced, is very awkward for most of their members (who do not give) and certainly all of their visitors. And we certainly do not want to be found guilty of the age-old accusation that “all they want is my money.”

I will be the first to admit that the way offerings are taken in most churches is extremely awkward. If the church's theology is bad, their methodology is even worse. There is no discussion or teaching

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on any aspect of giving. The prayer is usually spontaneously given by some deacon. The lights are dimmed and soft music plays to cover up the discomfort of almost everyone in the room as the offering is “taken.”

I love to give, but I only get paid once a month and so I only give once a month. But the offering plate is passed weekly. So, 75% of the time, when the plate passes under my nose, I am giving nothing. What are the people around me thinking when they see me putting nothing in the offering plate? I am so grateful for the attendance cards we are told to fill out, so at least I have something to drop in the plate each week. Let's be honest, it is just plain awkward. I get that. But what makes it awkward is how the giving is being done, not that it is being done. This is a critically important distinction to keep in mind.

So, with this as a background, allow me to share with you three essential points that must be taught and practiced if our giving experience is going to be all God intended for it to be.

I. Our Giving is to God

A very common theology taught in churches is that the tithe (10%) belongs to the church and anything over and above that “payment” a believer is free to give to other Christian organizations and causes. This teaching is fatally flawed in several ways, but the flaw I want to point out here is that people's giving is to the church. May I plead with you to reconsider this thinking! People's giving is not to the church, their giving is to the Lord. And this is not some arcane and nearly irrelevant distinction. The difference between these two thoughts is massive.

The church simply receives our gifts to God and then hopefully utilizes our gifts to Him for His glory and His purposes according to His will. If our “giving” is nothing more than a payment to the church, boxes in the foyer or online payments are entirely appropriate. But if we understand that our giving is not to the church or any other Christian organization, but to our divine, eternal, omnipotent, sovereign God, it exalts giving to a sacred and holy act of worship worthy of an honored place in our corporate worship experience. Which leads me to my second point.

II. Our Giving is an Act of Worship

There is no story in the Scriptures that more vividly connects giving to worship than the story of the wise men when they entered the very presence of this God-baby, Jesus. Here is how Matthew describes the scene in 2:11, “On coming to the house, they saw the child with his mother Mary, and they bowed down and worshiped him. Then they opened their treasures and presented him with gifts of gold and of incense and of myrrh.” These magi could not worship Jesus without also opening their treasures and presenting their gifts to Him.

May I even go so far as to suggest that giving is not just a part of our worship, it is the central part of our worship. As Ralph Cushman says, “The worship that is empty handed is, according to the Scriptures, simply not worship at all. The bringing of an offering to God is pictured in the Scripture as a high and inestimable part of worship.”

The Bible is teeming with examples of people coming to worship God with offering in hand. They would never even consider coming to worship God without an accompanying gift to offer Him.

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Sadly in our “user-friendly” approach to our worship, attendees’ attitude is often much more focused on what they will get out of worship than what they are bringing to worship – and no offering in the worship service only reinforces that attitude.

The solution to the awkwardness of traditional offering time is not to remove the worship of giving, but to redefine and redesign it to make it something that people look forward to and enjoy and celebrate – believers and guests alike, which leads me to my third point.

III. Our Giving is to be a Celebration

Lynn Miller says so well, “The worship offering [is] a pure gift to God in thankfulness for what we have already received. It should therefore be an exciting and major part of the service.”

I have been on a number of mission trips to third world countries over the years and I can tell you that the offering time in their worship services is incredibly inspiring. They are singing and dancing as people come up to bring their, admittedly, paltry offerings to the front – a chicken with its feet tied, a small bag of corn, a few coins. Everyone in the room is rejoicing that they have something, anything to bring as a gift to the Lord.

I cannot even rehearse these offering scenes in my mind without tearing up. They have so little to give and yet they make such a big deal about it. I can tell you this – they have it right! And we can learn from them. Giving is intended to be an exciting act of worship, a celebration of our love for Him and His love for us. The fact that the pastor is going to be the one eating the chicken and the bag of corn is irrelevant. They were making their gifts to the Lord

Our worship offering time also needs to be a big deal – unapologetic, sound teaching on giving; personal testimonies of those who have been blessed in their giving or those who have been blessed by other people’s giving; lively music; hearty singing; heartfelt prayers of thankfulness and joy. We need to make the offering time a time of celebration, make it something that everyone, including visitors, looks forward to, is excited about and inspired to be part of.

If we want our churches to experience the full, life changing power of giving, we need to make sure we emphasize that (1.) our giving is to God, (2.) our giving is the central way in which we worship Him and (3.) our offering times are filled with enthusiastic, corporate celebration. And who knows, just maybe the offering time might actually someday become the most exciting part of our entire worship service!

Life Application Questions

1 What is your church’s current practice of giving? How did you arrive at this current practice and exactly how are you doing it? How has the awkwardness of “taking up an offering” impacted your current giving practices?

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2. What is your response to the statement that there is a huge difference in thinking and attitude between a believer doing his/her giving to the Lord versus doing his/her giving to the church?

3. If your church were surveyed about the leadership's current teaching and communication on giving, would it have more of a sense that its giving is more like paying a bill/making a payment for all the services rendered or is there a sense that it is more of a joyful, free-will, love-gift to the Lord? In other words, does it see giving as more bill paying or grace giving?

4. How do you respond to the statement that "giving is not just a part of our worship, it is the central part of our worship?"

5. What can we learn from the way other cultures incorporate their giving into their worship services?

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6. How do you respond to Lynn Miller's statement, "The worship offering [is] a pure gift to God in thankfulness for what we have already received. It should therefore be an exciting and major part of the service"?

7. Do you believe your congregation currently sees what and how they are giving as an act of worship? Why or why not?

8. How well or how poorly has the church leadership communicated to the congregation this idea of not coming empty-handed to worship the Lord? Overall, how excited do you believe your congregation is about bringing their gifts of worship to the Lord when they come to worship Him?

9. Specifically, what could be done to redesign your current worship services to promote, teach and encourage generous giving as an act of worship, transforming it into a time of heartfelt and joyful celebration?

Why Tithing Isn't Working



Tithing: Releasing a Spirit of Generosity¹

The idea of tithing as the standard for acceptable giving has so permeated the church that very few (including pastors and elders) even question its validity or application to those of us who are living on this side of the cross. Many pastors and preachers emphasize tithing in hopes that their congregations will increase their giving above the national average of evangelicals, which is only about three percent. They believe that if they could get everyone in their congregation to start tithing, the church would have more money than it needed in order to do all that it wanted to do.

Consequently, pastors fervently teach tithing as the floor at which every Christian ought to start their giving—the minimum entry point. I know of one church in my town that requires attendees to commit to tithing in order to become members. Pastors are not really aware that while their efforts to promote tithing might increase giving for a few, it actually ends up doing more harm than good to everyone in their congregation.

Let me illustrate. Take any congregation that is being consistently and regularly indoctrinated with tithing as the giving standard. Those who, for whatever reason—good or bad—are not able or willing to tithe are made to feel guilty that they are giving less than they “owe” God. So their giving is accompanied with feelings of guilt because they are told they are “robbing God.” (See Malachi 3:8.)

Then you have those who are tithing to the penny. If they get a paycheck for \$3,125.60, they will write a check to the church for \$312.56. They are content to give exactly what they have been taught God has prescribed for them to give. Their giving will only increase as their income increases (mathematically to the penny).

Then there are those rare few who have broken over the tithe standard taught by the church and are now giving over ten percent. They often look upon themselves with some sense of pride because they are actually exceeding the required, minimum standard of giving.

Now let me ask you, which of these attitudes of giving is healthy—giving with guilt, giving legalistically to the penny, or giving with pride?

You see, as soon as you employ some mathematical formula to determine how much someone ought to be giving—to determine what God expects—you actually create spiritual, psychological, and emotional barriers to generous giving. We are all fallen, sinful creatures and consequently want to know what the “rules” are because we want to please God. How much church attendance, prayer time, scripture reading, giving, etc. will be enough to keep God happy with us? So, if we accept a formula for giving, we will use it as the predetermined acceptable standard and no longer feel any need to seek out God’s will for our personal giving.

However, the New Testament never mentions tithing as the rule and standard for New Testament Christian giving—not even one verse. There is a very good reason for this. The New Testament calls Christians to give by faith (life) and not to give by law (death). (See Romans 8:2.) How much I decide

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to give of what the Lord has entrusted to me is just as intimately personal and individual as every other aspect of my Christian life.

To put this into perspective, let me ask:

- Has God prescribed how many minutes I must pray each day?
- Has He stipulated how many verses He expects me to read each week?
- Has He established how many people I am required to witness to each month?

The answer is an obvious “No” to all of them. God has prescribed none of these as His “acceptable standard” for being a “good Christian.” Rather it is up to each of us individually to seek the Lord by faith and allow Him to direct us in how much of these activities we should be participating in.

Similarly, our giving is to be arrived at by careful, personal self-examination and seeking the Lord’s direction in how much we should give as we evaluate this crucial area of financial stewardship. May I suggest that 2 Corinthians 9:7 gives us the Christian methodology for deciding how much we personally should be giving back to the Lord, not the scriptures of the Old Testament on tithing. Paul instructs, “Each man should give what he has decided in his heart to give” (niv). In other words, the amount of our giving proceeds from our heart, not from our calculator. Our giving is to grow out of a personal relationship with Christ and not merely a prescriptive formula arrived at mathematically.

I can tell you with certainty that a poor woman who chooses to sacrificially give \$500 out of her meager \$12,000 annual Social Security income is being substantially more generous than the businessman who is giving \$50,000 of his \$350,000 annual income, even though the woman is giving only four percent and the businessman is giving fourteen percent.

Occasionally, I have been asked by affluent people, “How much should we be giving?” They sense that ten percent is no longer the right percentage for them and they are looking for someone to give them the appropriate percentage. My answer is always the same, “That is a very important question. Unfortunately, you are asking it of the wrong person. You need to ask that question to the One who owns all your stuff.”

Many pastors I have talked with about generosity vs. tithing express the same gnawing concern. They fear that if they tell their congregation they are not required to tithe, the church’s weekly offerings will collapse. I disagree. If believers were properly taught and really came to understand and live out the idea of generous giving by faith instead of legalistic giving by math, I believe that Christians’ giving would explode. It may not happen overnight, because the church will have to overcome years of bad teaching, but once people really understand they need to go to their knees to decide how much to give instead of their calculators, we will likely see another outbreak of generosity that might compare to what the Israelites experienced in the construction of the Tabernacle. Their giving was so “over the top” Moses had to command them to stop giving. (See Exodus 35:20-36:7.)

I recently attended a meeting in which the speaker was enthusiastically telling about a financial advisor who had a wealthy client selling a \$1.5 million asset, and the advisor had asked him about tithing on the sale price to the Kingdom, which he ended up doing. What struck me as unfortunate in this story is that the advisor did not ask his client if he personally needed any of the sale proceeds. Maybe he should have given one hundred percent of the sale proceeds to the Kingdom—and if not one hundred percent, how much might God want to use of these funds for His purposes? Possibly an even more challenging question for this client to ask himself would be, “How much of this \$1.5 million would I have to give away for the gift to be a real, sacrificial act of faith on my part?”

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The first option—the tithe—is clean, mathematically simple and requires little thought. The second—generosity—is neither clean nor simple and requires genuine soul searching, faith testing and “wrestling with God.” In our struggle to find an amount right for giving each week, we might find ourselves feeling compelled to ask a similar question, “How much would I have to give to the Lord in order for my giving to be both generous and sacrificial?”

I hope you can see why I say that tithing is the enemy of generosity. If believers are ever going to become generous givers, we must first kill the legalistic, Old Testament doctrine of tithing and replace it with the New Testament directive of 2 Corinthians 9:7.

I would be remiss not to mention the “rest of the story” of 2 Corinthians 9:7 as well. Paul concludes this verse by giving us the emotional outcome of giving generously by faith vs. giving legalistically by math. He says, “Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver” (niv). Giving legalistically according to a formula too often produces a reluctant giver who is giving out of compulsion. Giving generously by faith produces a cheerful giver who is giving out of overflowing joy. Paul says this giver is the one whom God loves. I personally opt for the latter. How about you?

Life Application Questions

1 How do you respond to the idea that teaching tithing produces either guilty, legalistic or proud givers?

2. Research indicates that 1/3 of a church is giving nothing at all, 1/3 is giving \$500 or less a year and 1/3 is giving over \$500 a year. What can these statistics teach us about how effectively our current teaching on giving/tithing is working?

3. Why do you think that as soon as we present some mathematical formula for the right amount of giving does it create spiritual, psychological and emotional barriers to generous giving?

LESSON FOUR

4. Why is it so important to teach that the Christian life is about a love relationship with Jesus and not a list of to dos to be a Christian in good standing? How does teaching on tithing do just that?

5. What would scare you the most about telling your congregation that they no longer were required to tithe? Why?

6. What percentage of your household units are currently tithing?

Why do you think that number is so low?

Can we agree that teaching tithing doesn't produce a church full of tithers? Might there be a better way to challenge and motivate believers to give than with "pay your tithe?"

7. What would most worry you about telling your congregation to go to their knees to determine how much to give instead of going to their calculators?

WHO'S IN CHARGE HERE?

How do you think they would respond to the idea of giving by faith as opposed to giving by math?

What do you stand to gain and what do you stand to lose if you release them from the law of the tithe and instead free them to embrace the law of love in their giving?

8. If you could choose, which would you prefer to have – a church full of faithful tithers or a church full of joyful givers? (Keep in mind the former will never happen?)

9. What extraordinary giving stories do you have to share of your giving by faith? Share one of them with the group?

10. What needs to change in you to be in a position to change your church?

The Core Stewardship Task of Leadership



Entrust to Faithful Men

I am not sure there is any verse in the New Testament that better describes our stewardship responsibilities to ensure the future continuation and growth of the church than what we read in II Timothy 2:2. Paul writes to his younger, spiritual protégé, “and what you have heard from me in the presence of many witnesses entrust to faithful men who will be able to teach others also.” It has been said and is painfully true that the church is only one generation away from extinction.

And that is why what Paul is telling Timothy here is so critically important for us to take note of as church leaders today. I fear that in far too many cases, many, spiritual leaders of our day have, practically speaking, abandoned the practice of one-on-one discipleship with young, future Kingdom leaders. Consequently, this topic is critically important for us to soberly consider as we seek to be good and faithful stewards of the King’s bride.

Paul’s mentoring relationship with Timothy is a model for us. I like the definition of a mentor being “Someone whose hindsight can become your foresight.” We, who are further down the road, are telling those who are behind us what lies ahead of them and behind us.

The New Testament uses this word “entrust” nineteen times. Paul uses this word five times in his two letters to Timothy. This word “entrust” quite literally means “to make a deposit or place goods in trust with another.” There are two assumptions here: (1.) Whatever is deposited or placed in trust with another is valuable enough that it needs to be watched, guarded and cared for by another, and (2.) The one making the deposit or placing the property in trust has sufficient confidence in the person he is entrusting the property to that he will appropriately preserve and protect. No doubt the Christian message is valuable enough. The question is whether the trustee to whom it will be entrusted is responsible enough?

We must keep in mind that there is a huge difference between merely informing and entrusting. Informing is simply the conveyance of information. Entrusting carries with it the expectation that the recipient has been adequately trained and prepared to assume the duties and responsibilities of accurately preserving and faithfully disseminating the entrusted message to others. So, our stewardship is not just to keep the message pure, but to ensure that those to whom we will entrust it will keep it pure as well. And this is Paul’s admonition to Timothy, “As I have carefully entrusted it to you, now you also need to carefully entrust it to other faithful men.”

This Kingdom challenge to prepare men and then entrust them to teach and model the Christian message in their ministries appears to contain three challenges that every Kingdom leader must wrestle with if he is going to successfully carry out this important stewardship charge.

I. Our Responsibility

Unfortunately, the great commission is often reduced to a call to get the world saved. But that is not what Jesus has commissioned us to do. In Matthew 28:19 Jesus instructs us to, “Go therefore and make disciples of all nations...” We are called to make disciples, not just converts. We are called to make mature adults, not just lots of babies. We are called to grow the church deep, not just wide.

I am concerned that our contemporary church growth methodologies seem to be focusing more on growing crowds than on growing disciples. And sadly, our ministry success is generally measured by the size of our church attendance (easy to measure) and not depth and the maturity of our people (nearly impossible to measure). Yet, in our more quiet moments of reflection, I think we all question if in all our efforts at growing the church bigger, we are really growing the church any deeper at all.

I would suggest that current church growth strategies seem to be the reverse of the ones the Founder (Jesus) of the church utilized. Jesus spent three years working with twelve and out of those twelve, He focused even more closely on three. And then after three years, He entrusts the future proclamation of His message and the establishment and growth of the church to a frightened band of believers and then He leaves. Mission accomplished. The rest of the story is history: countless millions have followed this small band of deeply disciplined believers with the aid of the Holy Spirit.

Jesus knew and I think we all agree that you cannot disciple crowds. You can teach them, but you cannot disciple them. True discipleship is a one-on-one, face-to-face, heart-to-heart and life-on-life relationship. There are no shortcuts. There are no mass discipleship approaches. It is just the tedious task of one life at a time over a long period of time.

Let me ask you what may be an uncomfortable question. Are you currently in this kind of individual discipleship relationship with anyone? Who 20 years from now will say that you were the single, most influential person in their life? I fear for many pastors and church leaders, the answer is, “No one.”

Let me ask you another question. Who, besides your own family members, have been the most influential people in your life? Why were they so influential? Let me guess, because they made a significant, personal investment in your life, one-on-one. In whose life are you making a significant investment right now?

There is an old proverb that says, “When the student is ready, the teacher will appear.” But may I suggest that I believe the opposite is also true, “When the teacher is ready, the student will appear.” When you are ready to become the teacher, your student will appear.

II. Our Temptation

The temptation to neglect personal discipleship in our ministries is quite strong and easy to give in to. The tyranny of the urgent (the demands of the crowds) overwhelms the priority of the important (personal discipleship). If I were to ask those who knew you best, how would they characterize your ministry? Would they say it was one more focused on raising up leaders or more focused on raising up followers – i.e. growing more shepherds or growing more sheep? Interesting question, isn't it? A true leader seems to be the one who is focused on raising up those who may not just someday fill his shoes, but will someday stand on his shoulders.

Let me illustrate this temptation to focus on size instead of depth by asking you which you would prefer: (1.) \$1 million dollars, or (2.) a penny doubled everyday for 31 days? Most would not think long before choosing the \$1 million. The truth is, even after 80% of the month has passed, the penny doubled everyday is still only \$168,000. But it is those last few days that make all the difference because by the 31st day, the penny doubled everyday breaks over \$10 million.

That is the difference between focusing on growing crowds versus growing disciples. The crowds can be made rather quickly; disciples on the other hand are made quite slowly. And hence our temptation to go after the known million dollars (the crowds) instead of the penny doubled everyday (disciples) is alluring.

It has been my observation that crowds do not reproduce crowds, but disciples do reproduce disciples. Jesus' discipleship methods have produced legions of followers who have come to the Lord because Christ entrusted His message and ministry to a few faithful men who were able to teach (train/mentor) others also.

III. Our Legacy

I believe the greatest eternal, Kingdom legacy a pastor can leave will not be established by what he personally accomplishes in his ministry, but by what those he has personally mentored collectively accomplish in theirs.

Paul entrusted his ministry to Timothy. Elijah entrusted his ministry to Elisha. Moses entrusted his ministry to Joshua. And on through the ages, great leaders raised up other great leaders and entrusted to them the stewardship of the life and message of Jesus to the coming generations.

We need to resist taking the short view of our ministry and instead take the long view. We can be certain that the church will continue to grow and flourish in the future when older men of God are committed to "planting trees" in whose shade they know they will never sit.

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Who is your Timothy, your Elisha, or your Joshua? Who are you making a deposit into, entrusting the sacred and eternal truths, to carry our message on to the coming generations whom we will never know?

When your days of ministry are finally over, will the number of future leaders in the church be greater and stronger because you were here? Will future generations be able to eat from the fruit of trees you planted generations before?

Life Application Questions

1 What are your greatest obstacles to being actively involved in personally discipling other men?

2. Why does understanding the fuller meaning of the word “entrust” provide an even greater responsibility for us as leaders to personally disciple others?

3. What is your response to the idea that you cannot disciple a crowd? How might your church be growing wide more quickly than it is growing deep?

LESSON FIVE

4. Would you describe your church as more focused on growing crowds or growing disciples – growing followers or growing leaders? What do you see as the problems with the church's present leadership style that may actually be hindering its ability to personally disciple believers in your church?

5. Did someone personally disciple you when you were younger? Share who it was and why their role in your life was so significant.

6. How does Jesus' practice of making disciples and not crowds line up with your current ministry efforts?

7. How does your church currently gage its success in ministry? How do your measurements of success align with Jesus' commission to make disciples?

WHO'S IN CHARGE HERE?

8. What would have to happen in your church and current leadership practices to make personal discipleship a core focus in the life and ministry of the leadership of your church?

9. Have you ever seriously contemplated and evaluated your personal ministry from the perspective of its impact on future generations? How might that impact how you prioritize your current and future ministry focus and energies? What leadership “trees” might you choose to “plant” today under whose shade the church of tomorrow will sit?

10. How is this discussion on discipleship going to change or enhance your ministry going forward? What are you going to do about all this?



“Will a Man Rob God?” (Malachi 3:8): A Study of Tithing in the Old and New Testaments

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Is tithing, that is, giving ten percent of one's income, obligatory for Christians? This first in a series of two articles investigates this question by studying all references to tithing in Scripture. The discussion commences with Old Testament references to tithing prior to the giving of the Mosaic Law, the Mosaic Law, and the historical and prophetic books. This is followed by a study of the three major New Testament passages on tithing. The article concludes that none of the Old or New Testament passages can legitimately be used to argue for the continuation of tithing in the new covenant period.

The ominous question, “Will a man rob God?” has been plastered on bulletins, offering envelopes, and sermon titles, and has been preached upon enough to make its interpretation seem fairly straightforward. It is true that it is a sin to rob God of what is his, and of course we must give our tithes and offerings. However, the issues involved are considerably more complex than many sermons on the subject may suggest. The question of whether or not believers today are to give at least ten percent of their income involves issues such as the continuity or discontinuity between the Testaments; the extent to which the Mosaic Law is still applicable to believers in the new covenant period; the relationship between the Old and New Testaments at large; and the nature of progressive revelation and salvation history.[1]

While it is commonly agreed that the Old Testament food laws and the Old Testament practice of circumcision do not carry over into the New Testament era, there is less consensus on other Old Testament practices such as tithing. In an attempt to adjudicate the question of whether or not all New Testament believers are required to give ten percent or more of their income today, we will study all the relevant references to tithing[2] in the Old and New Testament and assess the applicability of this practice to New Testament believers in light of some of the larger issues mentioned above. We will also discuss New Testament principles for giving that are in effect whether or not they involve giving ten percent of one's income.

TITHING IN THE OLD TESTAMENT

For convenience's sake, we will divide the Old Testament's discussion on tithing into three sections: tithing prior to the Mosaic Law; its description in the Mosaic Law; and the few texts that mention tithing after the giving of the Mosaic Law. At the very outset, it should be noted that a comprehensive discussion of the tithe in the Mosaic Law would be incomplete without placing this practice in the context of Israelite worship of Yahweh. While tithing was a part of Israelite worship at large,[3] we will limit our discussion to the passages that explicitly refer to tithing, recognizing the overall context in which tithing took place.

Tithing Prior to the Mosaic Law

Three sets of text have been adduced to garner support for the applicability of tithing in the new covenant era, surrounding the practices of Abel, Abraham, and Jacob. The questions that present themselves are as follows. First, do these texts demonstrate the “practice” of tithing before the giving of Law? Second, would the presence or practice of tithing prior to the giving of the Law necessitate

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that the practice continue? Finally, is there anything parallel to tithing that was practiced prior to the giving of the Law and that was incorporated into the Law which may serve as a point of comparison? Our contention in the present section is this: The texts that discuss tithing prior to the Mosaic Law do not portray tithing as a systematic, continual practice but as an occasional, even exceptional, form of giving.

Abel. Why did God accept Abel's sacrifice but not Cain's? That question has been answered in a number of different ways:[4] (1) Abel sacrificed an animal rather than bringing a different kind of offering:[5] (2) the quality of the sacrifice was inferior:[6] (3) Cain's sacrifice was unacceptable owing to a deficiency in his character:[7] (4) Cain was not the object of God's sovereign election:[8] and (5) Abel's offering was a tithe. The New Testament adds the insight that Abel's offering was made "in faith," and Cain's was not (Heb. 11:4).

The basis for the understanding that Abel's sacrifice was a tithe is the rendering of Gen 4:7 found in the Septuagint,[9] which suggests that Cain's sacrifice was not accepted because he did not "divide rightly." [10] Yet there are several challenges for the proponents of this view. Not only do they need to argue that the LXX version of Gen 4:7 is more ancient than the MT, they must also show how this reading coheres with Heb. 11:4 which reflects the MT. Yet no one has given a convincing demonstration of this, and most scholars rightly opt in favor of the MT over against the LXX at this juncture.[11] In any case, "we certainly cannot deduce from the Cain and Abel narrative that the tithe" was a requirement of God at that time.[12]

Abraham. Abraham (Abram) built an altar for God in Gen 13:18. The context shows that Abraham did this in response to God because of the promise God gave to him in Gen 13:14–17. While tithing is not mentioned in this passage, the next time Abraham is shown to worship God, tithing is mentioned. Genesis 14:20 states that Abraham "gave Melchizedek a tenth." [13] Does this offering refer to a pre-Law tithe? Genesis 14 says nothing about a system or pattern of tithing that had become part of Abraham's worship of God.[14] The remainder of the narrative about

Abraham does not discuss him tithing.[15] A few factors are present which argue against this being a reference to systematic tithing.

First, the offering in Gen 14:20 was made to Melchizedek, the priest. If Abraham was tithing consistently, who received the other tithes? Did Melchizedek engage in an itinerant ministry and collect tithes on behalf of God?[16] Second, the same verse states that Abraham gave a tenth of what "he recovered." Hebrews 7:4 refers to Abraham giving a tenth of the "spoils," not continuously giving a tenth of all of his possessions for the rest of his life. The present passage likewise does not indicate that Abraham continually gave a tenth of his increase.[17] The modifying phrase "he recovered" also suggests that this was a one-time action rather than a continual pattern. Third, some have argued that Abraham was following the Mosaic Law prior to it being given, as it were. However, according to Num. 31:27–29, people were commanded to "set apart one out of every five hundred [of the spoils] as the LORD's share" and to give it to the priest as an offering to the LORD. Hence the amount for spoils won in victory stipulated in the Mosaic Law is different from what Abraham actually offered Melchizedek in Gen 14. For this reason the argument that Abraham in Gen 14 gave to Melchizedek a tithe in accordance with the Mosaic Law is invalid, since there a different amount for the giving of spoils is prescribed.

To sum up, then, Abraham gave a tenth of his spoils[18] to Melchizedek; but the Mosaic Law gives

a different computation of what is required in victory.[19] The argument that tithing was consistently practiced from at least Abel onward is therefore invalidated at this point. Abraham's offering is not consistent with the requirements of the Mosaic Law.[20] This does not constitute a contradiction. It simply demonstrates that Abraham's gift to Melchizedek should be distinguished from the Mosaic Law's prescriptions for tithing.

Finally, an argument from silence exists and works in two ways. On the one hand, those who contend that tithing is not mandatory in this time period argue that since the text never states that Abraham tithed continuously, we should take this at face value and conclude that he did not in fact do so. Conversely, those who support the notion that all believers ought to give at least ten percent of their income today claim that the text does not say that Abraham did not continue to tithe for the rest of his life, so that we should assume that he did. It is interesting to note in this regard that arguments from silence were commonly used by Jewish rabbis. The rule of interpretation was that "nothing must be regarded as having existed before the time of its first biblical mention." [21] Therefore, according to rabbinic interpretation, this would be the first time Abraham, or any biblical character, tithed. The least that we can say from this text, then, is that this is how it probably would have been understood in Judaism, including that of Jesus' time.

For these reasons the present passage provides no evidence that Abraham continuously tithed. Davis maintains that since no elaboration is given concerning Abraham's gift, tithing must have been a common practice.[22] However, if in fact tithing was common among other nations around that time, no explanation would have been needed.[23] Abraham was never commanded to give a tenth on a regular basis, and there is no evidence that Abraham ever tithed again.[24] His giving of a tithe to Melchizedek should therefore be considered a "voluntary reciprocation for the priestly functions performed by Melchizedek and a thank offering given to God for the success of the military excursion." [25] The context of Gen 14:20–24 seems to assume that Abram had the "right to keep the spoils for himself." [26] "Indeed, if Abram's tithing is any kind of model for Christians, it provides support only for occasional tithes of unusual sources of income." [27]

Jacob. The case of Jacob, likewise, will be shown not to support the claim that the tithe is of continued relevance. Rather than providing support for the existence of systematic tithing prior to the giving of the Law, the evidence in the present passage points in the opposite direction.[28]

In Gen 28:22, Jacob promised to give God a tithe. In context, however, it appears that Jacob's vow shows his lack of trust in God's word.[29] Jacob stopped for the night on his way to Haran (Gen 28:10). While sleeping he had a dream, in which God promised six things (Gen 28:13–15): (1) to give Jacob the land on which he had lain down to rest; (2) that his offspring would be great in number; (3) that his descendants would bless the families of the earth; (4) that God would stay with Jacob; (5) that God would keep Jacob safe in his journeys; and (6) that God would bring him back to the land on which he had lain down to rest. In closing, God reassures Jacob that these things will happen and that he will not leave him.

Jacob, however, responds in fear, erecting an altar and naming the place "Bethel." Jacob's vow is very revealing in that it is a conditional vow. "If" God does what he asks, "then" he will do the following. The "conditions" placed upon God in Gen 28:20–22 are as follows: (1) if God will stay with Jacob; (2) if God will keep him safe on his current journey; (3) if God will provide him with food and clothes; and (4) if he returns home. God had already promised to fulfill three of these four conditions, and the fulfillment of the fourth seems to be assumed.[30] The "then" part [31] of Jacob's vow included: (1) Yahweh will be

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his God; (2) the pillar will be God's house; and (3) he will give a tenth of all that God gives him.

While narratives in the Old Testament can serve as examples of faith for all believers (see Heb. 11), this is not one of those examples. Interpreters need to read these narratives critically; not every text presents the patriarchs or kings positively.[32] For example, it is commonly accepted that although David (and Solomon) had many wives, this was never approved by God. David's marriages to multiple wives are therefore not to be construed as a positive example. A description of a historical account does not necessarily indicate that these actions are prescribed or even commendable. Similarly, the present account involving Jacob should not be read as suggesting that Christians ought to emulate Jacob's behavior.[33] Rather, it teaches believers to avoid spiritual immaturity or unbelief.[34] Verse 22 could be construed as associating Jacob with a "bribe . . . to buy God's blessing." [35] Jacob also seems to have been a specialist in the area of negotiation (see Gen 25:29–34; 29:18).[36] In fact, he does not appear to be converted yet in the present passage.[37] First, Jacob's reaction is not one of awe, but rather terror or fear.[38] Second, Jacob shows ignorance of God's presence in Gen 28:16. Third, the present is the only example of a theophany among the patriarchs to which the response was fear. Fourth, the conditions Jacob placed upon God also speak against Jacob's conversion. Finally, Jacob's conversion appears to have taken place when he wrestled with God (Gen 32:24–30), not in his dream in Gen 28.

Did Jacob fulfill his vow? Nowhere in Genesis is Jacob ever recorded as giving this tithe to God.[39] "No details are given as to why Jacob specified a tenth," nor "how the tithe would be given," nor "to whom the tithe would be given." [40] These questions pose a puzzling problem for tithing advocates. While Jacob did return to Bethel (see Gen 35:1–15), it was only after God prompted him to do so. He made an altar and poured a drink offering and oil on it, but no mention is made of him tithing. The assertion that Jacob was acting in unbelief when making his vow to tithe and that there is no subsequent mention of his vow being fulfilled provides a weak foundation for the presence of the tithe prior to the giving of the Mosaic Law.[41] It appears more likely that Jacob, with his vow to tithe, was either following in the footsteps of Abraham or borrowing a practice from the surrounding pagan nations.[42] Jacob's "ifs" in the contract detract from this being a universal Law. It is doubtful that Jacob would have put a condition on something he believed to be a law from God.[43]

Conclusion

The evidence from the period prior to the Mosaic Law suggests that no system of tithing was in place. No command to tithe is recorded, and thus the evidence that any systematic tithing existed prior to the giving of the Law is scarce if not non-existing. What is more, all giving discussed prior to the Mosaic Law is voluntary.[44] In fact, many passages throughout the Old Testament discuss voluntary giving. [45] Involuntary giving existed as well, one example being a twenty percent tax in Egypt.[46] Joseph, second only to Pharaoh, collected a twenty percent tax because of the coming drought. This tax was given to the Egyptian government.[47] Voluntary giving "is directed toward the Lord in an attitude of love and sacrifice," and involuntary giving "is given to the national entity for the supply of the needs of the people." [48]

However, since much of the argument is based upon silence, there remains the possibility that tithing did exist. This is not problematic. Another custom existed before the Law, was incorporated into the Law, but is not necessary in the new covenant: circumcision.[49] There is virtually no controversy in modern-day Christianity over the necessity of circumcision; it is not a requirement for Christians.

Circumcision is first recorded as a command of God for Abraham and his descendants (Gen 17:10–14). The practice was later incorporated into the Law in Lev. 12:3.[50] Verhoef, commenting along these lines, contends that a “pre-Mosaic custom does not, as a matter of course, transcend the Old Testament dispensation, becoming an element of the universal and timeless moral code.”[51] Therefore, the existence of a practice prior to the giving of the Law as well as subsequent to it does not necessarily prove that it was meant to continue into the new covenant period. The assertion is inadequate that, because tithing existed prior to the giving of the Mosaic Law, it must continue to be practiced by God’s people in later periods.

Tithing in the Mosaic Law

There are three major passages related to tithing in the Mosaic Law: Lev. 27:30–33; Num. 18:21; and Deut. 14:22–29. Each passage needs to be examined to see whether God commanded the Israelites to render one, two, three, or four tithes. The primary key to identifying how many separate tithes existed within the Mosaic Law (i.e., if there was more than one tithe) is the description of their nature and purpose in the respective passage.[52]

The Levitical Tithe. In the Mosaic Law, the Levites stood between Israel and God, offering daily sacrifices for sin. Numbers 18:21 and Lev. 27:30–33 declare that the Levites will receive the tithe for their services as payment for bearing this burden and for not getting an inheritance of land.[53] These verses should not be regarded as marking the introduction of this concept into Israelite culture, but as the codification of “a new expression of the ancient Near Eastern tithe infused with theological significance for the new political entity of Israel.”[54] The tithes took the form of animals, land, seed, and fruit. While land, seed, and fruit could be redeemed with money by adding twenty percent, animals could not.[55] This offering was compulsory.[56] These tithes were used for the livelihood of the Levites, who would then give one-tenth of their tithes to the priests.

If this tithe is still binding today, are Christians supposed to give a tenth of everything? If someone has a garden, should they bring one out of every ten tomatoes or jalapeño peppers?[57] If not, should they give the value plus twenty percent? If a Christian is a cattle rancher, should he bring every tenth animal to the church on Sunday when he tithes? These questions reveal the difficulty in bringing the tithe into the new covenant period. They should not be overlooked as absurd, but dealt with seriously. As Blomberg notes, “It is also important to remember the unique relationship between tithes and offerings and the temple cult. Without a similar center 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!”[58]

The Festival Tithe. Deuteronomy 14:22–27 describes a second tithe.[59] This tithe can be distinguished from the tithe in Num. 18:21. In Num. 18, the tithe was given to the Levites so they could live since they were ministering to Israel; in Deut. 14:22–27 those who brought the tithe are described as partakers of it. Deuteronomy 14:22 and 26 say, “You shall eat in the presence of the LORD.” Also, the Deuteronomic tithe remains “the property of the original owner.”[60] This section describes how the feasts of Israel were to occur. On the prescribed days, the Israelites would go to the place determined by the LORD (Jerusalem) and celebrate the feasts. They were to either bring their second tithe with them or sell it for money and buy whatever they wanted (“their heart’s desire”) to eat. The Israelites were exhorted to share with the Levites. MacArthur calls it “a national potluck.”[61] This tithe would not be able to provide for the Levites’ livelihood.

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The Poor Tithe (or Welfare Tithe). Deuteronomy 14:28–29 describes another tithe. This third tithe can be distinguished^[62] from the previous two by the facts that (1) it was offered every third year; and (2) it was intended for the Levite, foreigner, orphan, and widow.^[63] The previous tithes were to be given either every year or during feasts; this third tithe was to be offered every third year. The previous tithes were mostly for the Levites' sustenance; this third tithe was not for the Levites only.^[64] If the Poor Tithe replaced the Levitical Tithe every third year, then how were the Levites sustained that year? Also, if the Poor Tithe replaced the Festival Tithe every third year, did the Israelites just ignore the prescribed feasts in those years? Such a theory creates more problems than it solves.

Conclusion

The above investigation of references to tithes in the Pentateuch has yielded the following results. First, it appears that the annual tithe of the Israelites surpassed ten percent of their income, actually totaling more than twenty percent. The Levitical Tithe was ten percent of the Israelites' income. The Festival Tithe was another ten percent of a person's income (or of the remaining ninety percent after the Levitical Tithe had been paid), with both of these tithes totaling twenty (or nineteen) percent of a person's income. Finally, the Poor Tithe averaged $3\frac{1}{3}$ percent every year. This adds up to a total of approximately $23\frac{1}{3}$ (or $22\frac{1}{3}$) percent of people's overall income. Differences exist among those who have calculated the percentages.^[65] Regardless of the total, it should be clear that the Israelites gave more than ten percent.

Second, historically speaking, Judaism around the time of Christ understood the Old Testament as prescribing multiple tithes.^[66] For example, the apocryphal book Tobit 1:6–8 indicates that the main character, Tobit, paid three separate tithes.^[67] Josephus wrote concerning tithing that “[i]n addition to the two tithes which I have already directed you are to pay each year, the one for the Levites and the other for the festivals, you should devote a third every third year to the distribution of such things as are lacking to widowed women and orphan children” (Ant. 4.8.22). Josephus's clear explanation is that in years three and six of the seven-year cycle, three tithes were to be paid by the Jews. The Mishnah, for its part, describes three tithes: First Tithe,^[68] Second Tithe,^[69] and the Poor Tithe. The Poor Tithe, as described in Deut. 14:28–30, replaced the Second Tithe in the third and sixth year of the seven-year cycle.^[70] Thus the Mishnah differs from both Tobit and Josephus. However, all three sources hold to multiple tithes. Though some may dispute whether or not Judaism around the time of Christ was correct in its understanding of the Old Testament commandments regarding tithing, it should be noted that this understanding is never challenged in the New Testament. If the New Testament writers carried over tithing into the new covenant era, then their understanding most likely would have been that of two or three tithes. We have not been able to locate any document that suggests that first century Judaism held to a single tithe.

Third, the tithes were given to the Levites. Since there are no Levites in the church today, the argument is sometimes made that pastors have taken the place of Levites and that they should therefore be the primary beneficiaries of the tithe. Yet “no one else [besides the Levites] had the slightest authority to receive that tithe.”^[71] More importantly, the priests, a group within the Levites, served as mediators between God and people, yet the New Testament teaches that there is only one mediator “between God and people, the man Christ Jesus” (1 Tim 2:5). For this reason it is deeply problematic when pastors are said to replace priests in the New Testament church, not the least because this compromises the New Testament teaching on the priesthood of all believers (cf. Rom 12:1; Heb. 10:22; 1 Pet 2:5, 9; Rev 5:20; 20:6).^[72]

Fourth, the Poor Tithe was given to the Levites, foreigners, orphans, and widows. This tithe may have been a substitute for the Festival Tithe, or, more likely, was another tithe paid every three years. Both the Old and New Testaments show a deep concern for those who minister, foreigners, orphans, widows, and the poor in general.

Tithing in the Old Testament Historical and Prophetic Books

After the Pentateuch, tithing is mentioned in seven passages: 2 Chron. 31:5–6, 12; Neh. 10:38–39; 12:44–47; 13:5, 12; Amos 4:4; and Mal. 3:8.[73] Each passage will now be examined in canonical order.

2 Chronicles 31:5–6. The passage in 2 Chronicles does not add significantly to the discussion on tithing. Similar to the situation in Nehemiah, Hezekiah (see v. 2) commanded that tithing begin again. The response of the people was abundant giving, as they obeyed the Law. Tithing of both harvested (v. 5) and animal (v. 6) items are mentioned. Verse 6 also mentions that the tithes of the “holy” are “sacred” things. According to Payne, this refers to “these token portions of the offerings that became the property of the priests who presented them.”[74]

Amos 4. In Amos 4:1–3, the prophet exposes the “insensitive, coarse, indulgent life of the wealthy women of Samaria and Jerusalem.”[75] These women, whose husbands were already oppressing the poor, encouraged their husbands to oppress them even more. But God makes an oath that judgment will come upon them. Amos 4:4 describes, however, that these oppressors still attended worship! Amos sarcastically calls them to worship at Bethel.[76]

One view of this verse is that Amos was exaggerating: while sacrifices were to be brought once a year, he says to bring them every day; while tithes were to be brought once every three years (if this is a reference to Deut. 14:28), he stipulates every three days. However, Smith thinks the reference is to the typical procedure of a pilgrimage to a shrine. The first day would include animal sacrifices, and on the third day the tithes would be presented.[77] McComiskey, acknowledging the practice of the cult center at the time, nonetheless believes that Amos was using hyperbole: “It is as though he was telling them that even if they sacrificed every morning and tithed every three days so that they had something to boast about, in the end they were only engaging in acts of rebellion against God.”[78]

In any case, these tithes were being offered at an altar in Bethel, the very place where Jacob made his vow. After the split of the Northern and Southern Kingdoms, Jeroboam set up altars in Bethel and Dan to provide places of worship for Israel other than Jerusalem (1 Kgs. 12:26–33). What is more, he appointed priests that were not in the lineage of Levi (1 Kgs. 12:31). For this reason the description of tithing in Bethel has minimal impact on the understanding of tithes in the Mosaic Law because these tithes were of a different kind. This is a further illustration of the proliferation of distinct tithing laws throughout the ancient Near East.

The message of the prophet Amos regarding tithes in some ways anticipates Jesus’ message in Matt. 23:23 and Luke 18:9–14 that his contemporaries ought not to neglect the weightier matters of the Law, or their tithing will essentially be in vain. As Rooker puts it, people were placing “an imbalanced value on the giving of the tithe”[79] while disregarding other responsibilities.

Nehemiah 10:37–39; 13:5, 12. Nehemiah 10:32–39 is a commitment for Israel to the support of the Temple and those serving there.[80] In this passage, Nehemiah imposes a tax, to be paid yearly, of a

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third part of a shekel.[81] This was a tax, first, used for various items in the Temple (see Neh. 10:33). It was completely separate from the tithe. This tax had become necessary because the subsidy from Persia was inadequate and the Davidic dynasty could no longer help.[82]

Second, people were also required to bring firewood for the perpetual fire in the Temple. Third, Nehemiah commanded them to bring their firstfruits. The firstfruits went to those caring for the Temple and were the first crops to come up out of the ground;[83] no crop could be eaten until the firstfruits had been offered.[84]

In Neh. 10:37, the Levites are described as going out to the towns and collecting the tithes (as opposed to having the tithes brought to them).[85] A priest was to accompany the Levites during their collection, and the Levites, when they brought the tithe back to the Temple, were to give a “tithe of the tithes” (v. 38) to support the “priests that minister, and the gatekeepers and the singers” (v. 39).

Nehemiah 13:5–12 describes the situation in which Nehemiah found the Temple and Levites upon his return from Persia.[86] The Levites had not been receiving their portion and had returned to their fields to survive, thus neglecting the house of God. Nehemiah appointed faithful men to oversee the collection to make sure it was done properly (Neh. 13:13). Interestingly, no tithe of the livestock is mentioned.[87]

This passage raises some interesting questions for those who say that tithing continues. Does the tax Nehemiah imposed in Neh. 10:33 continue (obviously not 1/3 of a shekel, but in some equivalent amount)? Is there any parallel to supplying firewood for the Temple?[88] How does the firstfruits command apply? Finally, and most intriguingly, should pastors (who have replaced the Levites/priests) go out to collect the tithes to make sure they are being paid? The problem during Nehemiah’s time was that the people were not bringing in the tithes, so his solution was to go and collect the tithes. Today’s church, too, has those who are delinquent in paying their tithes.[89] If tithing continues into the present administration, and a church has a problem with members not tithing, should the pastors go and collect the tithes as Nehemiah prescribed for his time?

Nehemiah provides some valuable information for the Malachi text. The background for Malachi is the period between Nehemiah’s visits to Jerusalem. As mentioned above, when Nehemiah left Palestine for a time, the people ceased to tithe, and the temple staff had to leave the temple to support itself. When Nehemiah returned, he made sure tithing began again (Neh. 13:12).[90]

Malachi 3. Malachi 3:6–12[91] has been used and misused by many preachers.[92] As one commentator aptly notes, “The major purpose of the prophet’s message was to rekindle the fires of faith in the hearts and minds of a discouraged people.”[93] The fact that the Jews were withholding the tithes was an indication of a greater disobedience of the nation. The main purpose of this section is a call to repentance, which Malachi then applies to the specific problem of tithing.[94] In spite of people’s sins, God loved them and patiently waited for them to return.[95] As Smith comments, “Yahweh waits to be gracious unto his people; but the exercise of his grace is conditioned upon a proper attitude of mind and heart on the part of the would-be recipients.”[96]

The passage begins with the Lord stating that he does not change. Apparently some had become weary of waiting and thought that God had changed his mind and become unfaithful; Yahweh categorically denies this. In fact, Yahweh is not the only one who does not change. The sons of Jacob, likewise, fail to change by failing to repent of their sins.[97]

The text begins with a shift in its addressees; the prophet is now addressing Israel, not just the priests. [98] Also, the question arises to which tithe Malachi is referring. Is he making reference to one specific tithe, or is he referring to all the tithes in the Pentateuch? Most likely, Malachi has in mind the law in Num. 18:21, not Deut. 14:22–29.[99] In Deut. 14:22–27, the tithe was to be brought to Jerusalem, and the people were to celebrate with the priests. The people were partakers in the feast, and the tithe still belonged to the people.[100] In Mal. 3, the tithe is to be brought into the “storehouse.”

When faced with the charge that they had been “robbing God,” the people would naturally ask, “How have we robbed God?” This may indicate that the priests were not fulfilling their task of instructing the people in the Law (Mal. 2:6, 8) and the people were “destroyed from lack of knowledge (Hos. 4:6).”[101] The answer is the famous dyad: in tithes and offerings. The presence of the article before both nouns suggests that the reference is to the tithes and offerings prescribed in the Mosaic Law. [102] The concern here is with “the compulsory contributions for the support of the temple staff.”[103] The Levitical Tithe was already discussed above; for our present purposes it will suffice to reiterate that this tithe was meant for the Levites and priests.

But what is the referent of “offerings?” One fact that may explain why this passage is frequently misapplied is that not many interpretations of this text deal with the question of how the term “offerings” is to be defined.[104] Verhoef comments that the offering “was not taken from the cereal offering, or from the sin offerings, these being most sacred, but from the peace offerings and other sacred gifts, in the form of the breast of the wave offering, the thigh of the ram of ordination (Exod. 29:27, 28; etc.), cakes of leavened bread, etc. (Lev. 7:14). It was one of the chief sources of the priests’ livelihood.”[105] Like tithes, these were compulsory contributions required by the Mosaic Law for the temple staff.

The prophet tells the sons of Jacob to bring the “whole” tithe into the storehouse. While this could refer to the idea that some people were tithing and others were not, it most likely means that the people were giving, but holding back the full amount required.[106]

The offer to “test” God and the reward offered to the obedient Israelites if they gave their tithes and offerings also needs to be explored. It is unusual (though not unheard of) in the Old Testament for someone to test God.[107] Smith’s warning should be heard: “There is great danger in testing God when our hearts are not right (Mal. 3:15),”[108] or when we test God of our own initiative. But Malachi does not state this testing in universal terms, but limits it to the current situation by the phrase “test me now in this” in the middle of Mal. 3:10. The expression “in this” most likely refers to the current situation.

The promised reward is threefold: (1) the windows of heaven will be opened; (2) God will prevent the devourer; and (3) the vines will not cast their fruit. The first promise is a promise of rain;[109] the second will keep locusts from destroying people’s crops;[110] the third is a promise of abundant crops. [111] Alden observes that since “he was dealing with an agrarian society, the ‘blessings’ had to do with crops and the like.”[112] Smith’s corrective should be noted as well: “It may be that this passage in Malachi should be understood as a one-time, special act on God’s part to renew the fires of faith in an age of skepticism and indifference. If so, then this is not an open-ended promise to bless in a material way anyone and everyone who tithes his possessions.”[113]

We may conclude by briefly summarizing our most salient findings from our exegesis of Mal. 3 with a view toward the continuation of the tithing requirement. In Malachi, the withholding of tithes was

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a sign of a larger pattern of disobedience. The tithe mentioned by the prophet is the Levitical Tithe (Lev. 27:30; Num. 18:21). The offerings to which reference is made as well were a primary source of livelihood for the priests and were required, rather than voluntary, offerings. The invitation to test God is limited to the context of Mal. 3 and should not be universalized. For this reason the promised reward, likewise, does not carry over to people who may tithe today.

Positively, Malachi is a strong reminder that motivation for giving should come from, among other things, a high regard for God's honor.[114] Negatively, the conclusion seems warranted that the present passage, at the very least, does not conclusively settle the question of whether or not tithing should continue into the new covenant period. Brandenburg's verdict is judicious: "The question of whether the command to tithe is applicable also for the new covenant era cannot be decided here." [115]

Conclusion

While 2 Chron. 31 did not add significantly to our discussion and Amos 4 was found to anticipate the thrust of Jesus' words in Matt. 23 and Luke 18, Neh. 10:32–29 raised some issues that are indicative of the problems that occur when the Mosaic Law is brought into the new covenant era without adequate consideration being given to the question of how the Law was used and what its purpose was. The discussion of Mal. 3 surfaced similar problems and, at the least, demonstrated that the passage cannot legitimately be used to argue for the continuation of tithing into the new covenant. Passages that discuss tithing in the New Testament must now be examined to see if the command to tithe continues into the new covenant period.

TITHING IN THE NEW TESTAMENT

There are three passages in the New Testament that make a direct reference to tithing: Matt. 23:23; [116] Luke 18:9–14; and Heb. 7:1–10. We will attempt to demonstrate below that (1) none of these passages have tithing as their primary subject; [117] and (2) none of the passages command tithing for the new covenant believer.

Tithing in the Gospels

Matthew 23:23 (par. Luke 11:42). It should be noted at the very outset that Jesus never condemned tithing nor commanded that the Pharisees, scribes, or his disciples begin or cease tithing. However, several insights can be gleaned from the present verse. First, while Jesus considered tithing to be a less central aspect of the Law, he did not view tithing as separate from it. [118] The fact that tithing was a less central aspect of the Law does not nullify the fact that it was part of the Law. [119] Hence it would be unwarranted to conclude on this basis alone that the tithing requirement is not important in the new covenant era and that Christians may safely ignore it. The last part of the verse indicates that the scribes and Pharisees were supposed to tithe. It was proper for them to do so, since tithing "should have been done." This verse is the only one in the New Testament that could promote tithing. [120] Jesus does not prohibit tithing; he condemns the wrong attitude and motive of those who were tithing.

Nevertheless, second, the practice of tithing for the church cannot be deduced from this verse, since the command was given to the scribes and Pharisees who were still under the old covenant. In Matt.

23:2–12, Jesus is addressing “the crowds and his disciples” (cf. Matt. 23:1). His addressees change at verse 13 to the scribes and Pharisees, on whom he pronounces seven woes. Matthew 23:23 is specifically addressed to those two groups.

According to France, in both Matt. 23:3 and 23 the statement expressing approval of the scribes’ teaching serves as one side of the contrast, yet the emphasis in both cases lies on the other side. [121] In Matt. 23:3, Jesus is in effect saying, “You may follow their teaching if you like, but don’t imitate their behavior.” In Matt. 23:23, the import of Jesus’ words is, “Go on observing their tithing rules if you wish, but don’t let this distract you from the weightier matters of the Law.” [122] Blomberg properly concludes that, “Whether [tithing] continues to be required in the era of the new covenant must be determined on the basis of other passages.” [123] The focus of this passage is on the disproportionate emphasis the scribes and Pharisees placed upon tithing these spices while neglecting the more central matters of the Law, not upon the issue of continuity vs. discontinuity. Jesus “is not here questioning how the ‘former’ will relate to the reign he now inaugurates (12:28) or the church he will build (16:19), any more than in vv. 16–22 he discusses what role the temple altar plays under the new covenant.” [124]

Luke 18:9–14. In Luke 18, Jesus tells a parable about a tax collector and a Pharisee. Blomberg correctly views this as a two-point parable. [125] Jesus’ main point is not tithing or stewardship, but humility: “He who exalts himself will be humbled, and ... he who humbles himself will be exalted.” [126] In this parable, Jesus again does not prohibit tithing. However, the one justified, the tax collector, is never said to have tithed. It would be inappropriate and tenuous to attempt to draw any more conclusions concerning tithing from this parable. Jesus never tells people to stop tithing; he does say that tithing is part of the Law and that it should be practiced with the proper attitude. [127]

Tithing in the Rest of the New Testament

Hebrews 7. As Duval and Hays contend, “Much of the message of the Bible is embedded in larger units of texts. Discovering this message requires us to make observations at the discourse level.” [128] When a text is understood in its literary context, ambiguity can be alleviated and primary and secondary meanings be better differentiated. [129]

Literary Context. Hebrews 7:1–10 is an independent unit that has a small but significant role in the argument of Hebrews. [130] An *inclusio* occurs that connects verse 1 and verses 9–10. [131] Guthrie refers to the shift at verse 1 as a high-level shift and that at verse 10 as a median-level shift. The exhortation in Heb. 5:11–6:20 changes to theological exposition in Heb. 7:1, which is pointing back to the discussion that began in Heb. 5:1–10 regarding the high priesthood. The shift at Heb. 7:10 is a median-level shift, since the theological exposition continues utilizing the foundation that was laid in Heb. 7:1–10 to prove the superiority of Jesus’ high priesthood.

The argument of Hebrews can be seen as following one basic line of argument: Jesus’ sacrifice is superior, so do not turn back to your former ways. [132] In order to prove the superiority of Jesus’ sacrifice, the author demonstrates that, even though Jesus is superior to the angels, he was temporarily made lower, so that his high priesthood could be made superior to that of the Levites. Following this, the author shows that Jesus’ high priesthood is superior to Aaron’s on the basis of election (Heb. 5:1–10). This is followed by a demonstration of the superiority of Melchizedek’s priesthood over that of the Levites. Finally, on the basis of Ps 110:4, Jesus’ priesthood is declared to be of the same kind as that of Melchizedek, which has just been shown to be greater than the Levitical

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priesthood. This is supported by a series of supporting arguments. The section under review, Heb. 7:1–10, then, is attempting to demonstrate that Melchizedek's priesthood is superior to the Levitical priesthood.

Exposition. Hebrews 7 begins a section (Heb. 7:1–10:25) that argues that Jesus is the fulfillment of Old Testament promises and that his ministry is greater than that of the Levitical order.[133] The author begins by stating that Melchizedek remains a priest forever. He proceeds to provide five sets of description of Melchizedek: (1) king of Salem; (2) priest of God; (3) the one who met Abraham and to whom Abraham gave a tithe; (4) king of righteousness; and (5) king of Salem, that is, king of peace. This is followed by a reference to Melchizedek's lack of genealogy, in which he resembles the Son of God.[134] In these first three verses, there is only one major theme: Melchizedek remains a priest forever. All other thoughts are secondary. The conjunction *de*, in verse 4 indicates the next phase of the argument, not a shift in time.[135] Verses 4–8 constitute the significant theological section since it contains the “proofs” that will carry the author's argument.

While the main purpose of Heb. 7:1–3 is to demonstrate the greatness of Melchizedek,[136] verse four states that Melchizedek is great (*phlivkos*). Hebrews 7:4–10 provides three[137] specific reasons (or proofs) that Melchizedek's priesthood was superior to the Levitical priesthood. First, Melchizedek is shown to be greater than Abraham on account of Abraham's voluntary offering to him.[138] The fact that Melchizedek received a tithe[139] from Abraham is the central argument for Melchizedek's superiority.[140] Levi and Aaron were both ancestors of Abraham. When the author of Hebrews says that “even Levi ... paid tithes,” the superiority of Melchizedek's priesthood is proved. Therefore Melchizedek's priesthood is superior to the Levitical one.

Second, Melchizedek is shown to be greater, because he was the one who blessed Abraham, not vice versa. The greater one was the one who blessed the lesser one, while the lesser one was the recipient of the blessing.[141] Since the Levites are the descendants of Abraham, Melchizedek's priesthood is shown to be greater once again.

Third, Levitical priests typically served after reaching a certain age (be it 20, 25, or 30) and eventually stopped ministering. In due course, they died. While Abraham's descendants paid tithes to priests who would die, Abraham paid his tithe to a priest who lives on. This, then, is the third demonstration of Melchizedek's superior priesthood.[142]

Since Melchizedek was able to perform the functions of a priest without being in the Levitical lineage, Jesus likewise cannot be disqualified from the priesthood. Koester concludes rightly that “Levitical authority is based on the Mosaic Law (7:5b)—which the author will later argue has been abrogated (7:11–19).”[143]

The present pericope, then, was written to prove one theological truth: Melchizedek was greater than Abraham and thus the priests.[144] How does this fit into the flow of argument? In the immediate context, the author applies Ps 110:4 (“You are a priest forever according to the order of Melchizedek”) in Heb. 7:17 to Jesus.[145] Therefore, since Jesus is in the order of Melchizedek (Heb. 7:17), and since Melchizedek's priesthood is superior to the Levitical priesthood (Heb. 7:1–10), Jesus' priesthood is superior to the Levitical priesthood.[146] After the author summarizes and transitions to the next section in Heb. 8:1–2, he has an easy case to make: Jesus, a superior high priest, rendered a superior sacrifice (Heb. 8:3–10:25).[147]

Should Tithing Continue?[148] Proponents of tithing essentially concur with the above analysis regarding the primary meaning of Heb. 7:1–10.[149] However, they continue the analysis as follows. If Melchizedek is greater than the Levites and a type of Christ, then of whom is Abraham a picture?[150] The answer supplied is, “Christians.” However, this interpretation has several problems. First, if Abraham were a picture of Christians, his tithe was voluntary. It was offered as “a thanksgiving for victory.”[151] This is not the picture of tithing during the Mosaic covenant, and neither is it the picture painted by many tithe supporters today.

Second, utilizing this passage to support tithing presses the analogy or typology farther than the scriptural author went. Ellingworth has correctly observed that “Abraham’s action is unrelated to the later Mosaic legislation on tithes ... and this is not Hebrews’ concern.”[152] This leads to the main objection: the author of Hebrews was not attempting to argue for a continuation of the practice of tithing in this passage. An analysis of the structure and flow of argument of the book of Hebrews has demonstrated this.

If anyone were to prove the continuation of tithing based upon the New Testament, he must produce a passage that has as its primary purpose that goal in mind. If such a passage is produced, then Heb. 7 could possibly be utilized as a secondary, supporting statement. The important point to remember is this: the author of Hebrews was arguing for Melchizedek’s superiority over the Levitical priesthood. The reference to tithing is an illustrative,[153] secondary statement. The mere description of tithing having taken place at any time does not necessitate its continuation. Description does not equate prescription.[154]

Morris summarizes the present section well: “The author wants his readers to be in no doubt about the superiority of Christ to any other priests and sees the mysterious figure of Melchizedek as powerfully illustrating this superiority.”[155]

Summary and Conclusion

The data from the pre-Mosaic Law period lead us to conclude that no system of tithing was present and no command to tithe was recorded. All giving discussed prior to the Mosaic Law was voluntary. The discussion of the Mosaic Law revealed that that the annual giving of the Israelites considerably surpassed ten percent. It also showed that the only proper recipients of the tithe were the Levites and that the Levites have not been replaced by pastors, but the Levitical priesthood has been fulfilled by Christians. In the Historical and Prophetic books we saw the sad record of Israel’s disobedience. The specific contexts of these passages make them inappropriate to use in support of the continuation of tithing.

Of the three passages that mention tithing in the New Testament, none can be appropriately used to argue for the continuation of tithing in the new covenant period. None of these passages has tithing as its main subject or ultimate point of reference. Matthew 23:23 focuses on the more important aspects of the Law that the scribes and Pharisees neglected; tithing is mentioned only incidentally, and Jesus’ words are directed to the scribes and Pharisees who were part of the old covenant system. The parable in Luke 18:9–14 instructs Jesus’ audience about humility, not tithing. Finally, Heb. 7:1–10, which is part of a larger argument, was written to demonstrate the superiority of Melchizedek’s priesthood over the Levitical priesthood.

If, then, the references to tithing in Matt. 23 and Luke 18 are incidental, and if in Heb. 7 tithing is

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mentioned only to provide one of the three proofs of the superiority of Melchizedek's priesthood, does this mean that the New Testament is silent on the issue of giving? As will be seen, nothing could be further from the truth. The fact remains, however, that despite the dubious exegetical grounds on which such an argument rests the continuation of tithing is often argued not on exegetical but on larger systematic theological grounds. The second part of this article will therefore deal with pro-tithing arguments stemming from broader systematic considerations and proceed to reconstruct a biblical model for giving.

[1] See Part Two of this article. For a discussion of tithing in church history, as well as more development of some of the arguments below, see David A. Croteau, "A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era" (Ph.D. diss., Southeastern Baptist Theological Seminary, 2005).

[2] For the purposes of this present paper, we define "tithe" as "the giving of ten percent of one's income" (contra Joseph M. Baumgarten, "On the Non-Literal Use of Ma'aser/Dekate," *JBL* 103 [1984]: 245–51). Hence the question we set out to address is not, "Should New Testament believers give?" or even, "Should New Testament believers give a fixed percentage of their income?" but, "Are all New Testament believers required to give ten percent (or more) of their income?"

[3] See, for example, Exod. 25:1–2; 35:4–10, 21–22; 36:5–7; Num. 18:12; Deut. 16:17; 1 Chron. 29:9; 16; Prov. 3:9–10; 11:24–25; 22:8.

[4] For a discussion of possible interpretations, see Richard S. Hess, "Abel," in *Anchor Bible Dictionary* (ed. David Noel Freedman; New York: Doubleday, 1992), 1.9–10.

[5] See Robert S. Candlish, *An Exposition of Genesis* (Wilmington: Sovereign Grace, 1972), 65. Note also that Scofield views it this way (*The Scofield Reference Bible* [New York: Oxford, 1909], 11).

[6] See Hermann Gunkel, *Genesis* (Macon: Mercer, 1997), 42–43.

[7] See Bruce K. Waltke, "Cain and His Offering," *WTJ* 48 (1986): 370; Umberto Cassuto, *A Commentary on the Book of Genesis* (Jerusalem: Magnes, 1961), 1.205; Kenneth A. Matthews, *Genesis 1–11:26* (NAC; Nashville: Broadman & Holman, 1996), 267–68; John J. Davis, *Paradise to Prison: Studies in Genesis* (Grand Rapids: Baker, 1975), 99. See the comments on a priest's character when offering a sacrifice in Lev. 8–9, 26; see also Num. 16:15, 1 Sam. 26:19, and Isa. 1:13. Note also that Augustine, Calvin, and Luther held a similar view; see Jack P. Lewis, "The Offering of Abel (Gen 4:4): A History of Interpretation," *JETS* 37 (1994): 489, 493.

[8] See Gerhard von Rad, *Genesis: A Commentary* (Philadelphia: Westminster, 1974), 104.

[9] See Stephen Mizell, "The Standard of Giving," *Faith & Mission* 18, no. 3 (2001): 21; Herschel H. Hobbs, *The Gospel of Giving* (Nashville: Broadman, 1954), 13.

[10] See Henry Landsell, *The Sacred Tenth or Studies of Tithe-Giving, Ancient and Modern* (2 vols.; Grand Rapids: Baker, 1955), 1.40–41; Arthur Babbs, *The Law of the Tithe As Set Forth in the Old Testament* (New York: Revell, 1912), 25.

[11] See Matthews, *Genesis 1–11:26*, 269, n. 267, who calls the LXX rendering "imaginative reworking." See also Ephraim A. Speiser, *Genesis* (2d ed.; AB 1; Garden City: Doubleday, 1978), 32. Many of the commentators do not give the LXX reading serious consideration; see Victor P. Hamilton, *The Book of Genesis: Chapters 1–17* (NICOT; Grand Rapids: Eerdmans, 1995), 225; Gordon J. Wenham, *Genesis 1–15* (WBC 1; Waco: Word, 1987), 96–106; and Claus Westermann, *Genesis* (trans. J. Scullion CC; Minneapolis: Augsburg, 1984), 299–301.

[12] Mark A. Snoeberger, "The Pre-Mosaic Tithe: Issues and Implications," *Detroit Baptist Seminary Journal* 5 (2000): 76.

[13] The question arises: Who gave a tithe to whom? The text is not clear. However, with John A. Emerton, "The Riddle of Genesis XIV," VT 21 (1971): 407–8, we conclude that Abraham gave Melchizedek the tithe. Consider the following comment by Emerton: "[S]ince the word translated 'tenth' ... is almost invariably used of a sacred payment, and since Melchizedek is said to be a priest, it is natural to suppose that he received the tithe and that Abram paid it." Contra Robert Houston Smith, "Abram and Melchizedek: (Gen 14 18–20)," ZAW 77 (1965): 132–34, who suggests that the one paying the tithe was Melchizedek based upon a parallel Ugaritic text, the Kirta legend (CTV 1.14–16).

[14] See Yehezkel Kaufmann, *The Religion of Israel: From Its Beginnings to the Babylonian Exile* (trans. and abridged Moshe Greenberg; Chicago: University of Chicago Press, 1960), 190.

[15] Note how Wenham views Melchizedek in contrast to the king of Sodom. He proposes a chiasmic structure that demonstrates that this passage is primarily intended to contrast those two characters: the meanness of the king of Sodom versus the generosity of Melchizedek (Genesis 1–15, 315–16, 318). Wenham also suggests that the purpose of the references to both Abraham and Jacob's tithes was to provide historical support for the practice which was established in the Mosaic Law (*ibid.*, 317). See also Allen P. Ross, "Jacob's Vision: The Founding of Bethel," BSac 142 (1985): 234; Jacob Milgrom, *Cult and Conscience: The Asham and the Priestly Doctrine of Repentance* (SJLA; Leiden: Brill, 1976), 61.

[16] See Snoeberger, "The Pre-Mosaic Tithe," 78–84, who contends that Melchizedek was most likely the king of the town of Salem and functioned as a priest for that town or clan only.

[17] See Stuart Murray, *Beyond Tithing* (Carlisle, England: Paternoster, 2002), 68.

[18] By "all" is meant that which Abraham took from the kings, not his possessions in general. See Emerton, "The Riddle of Genesis XIV," 407–8.

[19] Cf. Emerton, "The Riddle of Genesis XIV," 405–6, who maintains that the Gen 14 tithe and the tithe in Deut. 14 are different.

[20] See Ernest L. Martin, *The Tithing Dilemma* (Portland: Associates for Scriptural Knowledge, 1997), 21.

[21] F. F. Bruce, *The Epistle to the Hebrews* (2d ed.; NICNT; Grand Rapids: Eerdmans, 1990), 159 n. 18. Also affirming this is William L. Lane, *Hebrews 1–8* (WBC 47A; Waco: Word, 1991), 159. Contra Hobbs, *The Gospel of Giving*, 13, who claims that the absence of the command suggests that it was a long established pattern dating back to Abel and Noah.

[22] See George B. Davis, "Are Christians Supposed to Tithe," CTR 2 (1987): 87.

[23] See Snoeberger, "The Pre-Mosaic Tithe," 71, who lists the Roman, Greek, Carthaginian, Cretan, Sicilian, Phoenician, Chinese, Babylonian, Akkadian, and Egyptian cultures as ones who had some form of tithing. See also Marvin E. Tate, "Tithing: Legalism or Benchmark?" RevExp 70 (1973): 153. Ralph L. Smith, *Micah–Malachi* (WBC 32; Waco: Word, 1984), 333, lists Egyptians, Babylonians, Assyrians, and Canaanites.

[24] See John MacArthur, Jr., *God's Plan for Giving* (Chicago: Moody, 1982), 73.

[25] Snoeberger, "The Pre-Mosaic Tithe," 86. See also Franz Delitzsch, *A New Commentary on Genesis* (trans. Sophia Taylor; Minneapolis: Klock & Klock, 1978), 1.410.

[26] Wenham, *Genesis 1–15*, 317.

[27] Murray, *Beyond Tithing*, 69 (emphasis added).

[28] Note, however, the silence in Mizell, "The Standard of Giving," 21–36, concerning Jacob's tithe.

[29] Contra Walter Brueggemann, *Genesis: A Bible Commentary for Teaching and Preaching* (IBC; Atlanta: John

Knox, 1982), 246, who believes Jacob is now trusting, repentant, and believing; he has put aside fear and guilt. But even Brueggeman recognizes the “if” clause in the present passage: “Jacob will be Jacob. Even in this solemn moment, he still sounds like a bargain-hunter. He still adds an ‘if’ (v. 20)” (ibid., 248).

[30] This is also noticed by Snoeberger, “The Pre-Mosaic Tithe,” 88–89.

[31] Contra Hamilton, *The Book of Genesis: Chapters 18–50* (NICOT; Grand Rapids: Eerdmans, 1995), 248.

[32] See Gordon J. Wenham, *Genesis 16–50* (WBC 2; Waco: Word, 1994), 223–25, who, along with most scholars, views Jacob as being portrayed positively. Contra Snoeberger, “The Pre-Mosaic Tithe,” 89.

[33] So MacArthur, *God’s Plan for Giving*, 74.

[34] John MacArthur, Jr., *Whose Money is it Anyway?* (Waco: Word, 2000), 103.

[35] Ibid., 103. Contra Ross, “Jacob’s Vision,” 233, who says: “Vows were not made to induce God to do something He was not willing to do. They were made to bind the worshiper to the performance of some acknowledged duty. Jacob made his vow on the basis of what God had guaranteed to do. So he was taking God at His word and binding himself to reciprocate with his own dedication.”

[36] So Murray, *Beyond Tithing*, 69. See also Brueggeman, *Genesis*, 248.

[37] See Snoeberger, “The Pre-Mosaic Tithe,” 89, for the following discussion.

[38] The next three times this Hebrew word (*ary*) is used in conjunction with Jacob it refers to fear or terror. See Gen. 31:31; 32:7, 11. Contra Wenham, *Genesis 16–50*, 223. Hamilton, *The Book of Genesis: Chapters 18–50*, 245, says that the closest picture of Jacob’s fear in Genesis is of Adam in 3:10. Ross, “Jacob’s Vision,” 231, says in this context it refers to a “worshipful fear,” especially since it precedes a “worshipful act.”

[39] See Murray, *Beyond Tithing*, 70. See also Augustine Pagolu, *The Religion of the Patriarchs* (JSOTSup 277; Sheffield: Sheffield Academic Press, 1999), 172, who says that the text of Genesis “shows no concern that Abraham paid his tithe to a pagan king, or whether Jacob ever paid his promised tithes at all.”

[40] Davis, “Are Christians Supposed to Tithe,” 87. It should be mentioned that Davis has no problem with this lack of references; he dismisses these questions without attempting to answer them.

[41] However, Ross, “Jacob’s Vision,” 234, contends that Jacob’s “acts formed a pattern for later worshipers to follow in the offering of their devotion and their substance to God.” The question of whether or not Jacob’s promise to tithe “formed a pattern” is probably too much to ask of the text. First, we never see Jacob fulfill this promise. Second, Jacob never develops a “pattern” of tithing himself.

[42] See Snoeberger, “The Pre-Mosaic Tithe,” 92. Note that Thomas J. Whartenby, Jr., “Genesis 28:10–22,” *Int* 45 (1991): 404, who generally views Jacob positively in this passage, concludes by saying: “The man who has always lived by his wits now seeks to strike a bargain. To the God who made gracious and unconditional promises, Jacob makes a very guarded and conditional vow: If you deliver, I will serve.”

[43] See Martin, *The Tithing Dilemma*, 22, who adds that “[n]o one treats known Laws in such a fashion.”

[44] However, according to Milgrom, *Cult and Conscience*, 61, while Abraham’s and Jacob’s tithes may have been voluntary, the narratives may have had an etiological purpose: “to prove that the rights of these two sanctuaries are hallowed by tradition, traceable in fact to the patriarchs themselves.” They would then be evidence for annual compulsory tithing.

[45] Unfortunately, space does not permit a treatment of the following texts, none of which deal directly with tithing: Ex. 25:1–2; 35:4–10, 21–22a; 36:5–7; Num. 18:12; Deut. 16:17; 1 Chron. 29:9, 16; Prov. 3:9–10; 11:24–25.

[46] See Gen. 41:34; 47:24.

[47] It seems interesting that the tax before the Law was 20 percent, during the Law it was about 20 to 23 1/3 percent, and now, in the United States, the federal income tax for the average American family ranges from approximately 20 to 30 percent.

[48] MacArthur, *God's Plan for Giving*, 75.

[49] Gen 4:4; 8:20; 15:9; 22:13; 31:54; 35:14; 46:1; Ex. 10:25.

[50] See Jesus' statement that "Moses gave you circumcision (not that it is from Moses, but from the fathers)" in John 7:22. Circumcision was practiced among ancient peoples hundreds of years before the requirement surfaces in Gen 17. See Robert G. Hall, "Circumcision," in *Anchor Bible Dictionary* (ed. David Noel Freedman; New York: Doubleday, 1992), 1.1025 (who traces it back to the third millennium B.C. in Syria and twenty-third century B.C. in Egypt).

[51] Pieter Verhoef, "Tithing: A Hermeneutical Consideration," in *The Law and the Prophets: Old Testament Studies Prepared in Honor of O. T. Allis* (ed. John H. Skilton; Phillipsburg, N.J.: Presbyterian and Reformed, 1974), 122.

[52] We should note now that when investigating the laws in the Mosaic system, one should pay close attention to the underlying reasons for the Law, as this may be a clue to how the Law applies in the new covenant period.

[53] See T. Miles Bennett, "Malachi," in *The Broadman Bible Commentary* (vol. 7; ed. Clifton J. Allen; Nashville: Broadman, 1972), 389.

[54] Snoeberger, "The Pre-Mosaic Tithe," 71. See also Mark F. Rooker, *Leviticus* (NAC 3A; Nashville: Broadman and Holman, 2000), 328, who says this text systematizes "an earlier practice."

[55] See John E. Hartley, *Leviticus* (WBC 4; Waco: Word, 1992), 485; Ralph L. Smith, "The Tithe," *Biblical Illustrator* 7, no. 4 (1981): 22.

[56] See Jacob Milgrom, *Numbers* (The JPS Torah Commentary; Philadelphia: Jewish Publication Society, 1990), 433; idem, *Cult and Conscience*, 55–56.

[57] Such thinking is not restricted to the distant past. See Vedanayakam S. Azariah, *Christian Giving* (New York: American Book–Stratford Press, 1955), 90–91, who suggests that Christians tithe items such as eggs, rice, wheat, buffalo, cows, and so on.

[58] Craig L. Blomberg, *Neither Poverty nor Riches: A Biblical Theology of Possessions* (Downers Grove: InterVarsity Press, 1999), 80. Note Edward A. Powell and Rousas J. Rushdoony, *Tithing and Dominion* (Vallecito: Ross House Books, 1979), 11, who claim that all who hold that tithing is no longer obligatory are pressing some form of dispensationalism which, in all forms, "does violence to the meaning and unity of Scripture."

[59] Contra Eugene H. Merrill, *Deuteronomy* (NAC; Nashville: Broadman & Holman, 1994), 240–41, who describes the Festival Tithe as the foundational tithe, and the Poor Tithe and Levitical Tithe as being synonymous and replacing the Festival Tithe every third year. While Peter C. Craigie, *The Book of Deuteronomy* (NICOT; Grand Rapids: Eerdmans, 1976), 233, is not entirely clear on his view, he does contrast this tithe with the one mentioned in Num. 18 and Lev. 27. Kaufmann's (*Religion of Israel*, 189) analysis of tithes in the Mosaic Law reveals that there were three distinct tithe Laws: Lev. 27, Num. 18, and Deut. 14. However, due to his redactional views concerning the Pentateuch, Kaufmann believes that none of the tithes were enacted at the same time; they were all written at different time periods for different groups (see *ibid.*, 190–91). Therefore, according to Kauffmann, Lev. 27 was the original tithe Law, but was incomprehensible to later generations. This was followed by the Num. 18 tithe, and finally by the Deut. 14 tithe (see *ibid.*, 189–93). Similarly, Milgrom, *Numbers*, 435, envisions an evolutionary process in Israel's tithing system: "Thus the Pentateuchal codes affirm that the tithe

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beneficiary has undergone two changes—from the sanctuary to the Levite to the owner.” Both Kaufmann and Milgrom were unable to assimilate the three tithing passages into one coherent tithe. While many of them turn to JEDP theories, we see a better solution in multiple tithes. Pieter A. Verhoef, *The Books of Haggai and Malachi* (NICOT; Grand Rapids: Eerdmans, 1987), 304, observes that “[c]onservative theologians are inclined to endorse the traditional Jewish interpretation in accepting two different kinds of tithes.”

[60] Roland de Vaux, *Ancient Israel: Its Life and Institutions* (trans. John McHugh; New York: McGraw-Hill, 1961), 1.214.

[61] MacArthur, *God's Plan for Giving*, 76.

[62] See de Vaux, *Ancient Israel*, 2.405; Murray, *Beyond Tithing*, 76. Contra Craigie, *Deuteronomy*, 233–34.

[63] Contra Merrill, *Deuteronomy*, 242, who says that this third tithe had as its purpose to provide for the Levites (and their families) while away from the sanctuary. However, this neglects the reference to foreigners, orphans, and widows.

[64] Contra Brian K. Morley, “Tithe, Tithing,” in *Evangelical Dictionary of Biblical Theology* (ed. Walter A. Elwell; Grand Rapids: Baker, 1996), 780: “The difference between instructions in Deuteronomy and Numbers led some rabbis to believe that there were two tithes each year, one for the Levite and one to be eaten before the Lord. Yet it is unlikely that the text would institute a second tithe the way it does, without introduction or clarification. Some also believed that the triennial tithe was additional, making a total of three tithes. But it is unlikely that the person who offered it would have to affirm that such tithe was given properly while saying nothing of the first, or primary tithe.” He explains the differences by saying that Numbers and Deuteronomy were written at different times for different circumstances. However, clarification may not have been needed if this was the codification of already existing practices. See also William Hendriksen and Simon J. Kistemaker, *New Testament Commentary: Exposition of Thessalonians, the Pastorals, and Hebrews* (Grand Rapids: Baker, 1995), 187, for support of the relationship between taxes and tithing. Murray, *Beyond Tithing*, 74, poses (but does not answer) the question of a multiplicity of tithes. Rooker, *Leviticus*, 328, sees three distinct tithes. For ancient testimony regarding three tithes, see Josephus, *Ant.* 4.8.22; *Tob.* 1:6–9; *m. Ma'as.* and *m. Ma'as Š.*

[65] For example, MacArthur, *God's Plan for Giving*, 77, approximates twenty-five percent, including in his calculation the involuntary giving required by *Lev.* 19:9–10 (“gleanings”), *Neh.* 10:32–33 (temple tax), *Exod.* 23:10–11 (the Sabbath year), and *Deut.* 15:1–2, 9 (setting aside of debts in the Sabbath year). Blomberg, *Neither Poverty nor Riches*, 89, concurring with the present analysis, mentions that the Jews were paying out more than 23 1/3 percent in tithes and other offerings. Mizell, “The Standard of Giving,” 25, says twenty percent. A. R. Fagan, *What the Bible Says About Stewardship* (Nashville: Convention Press, 1976), 50, says about twenty-five percent. Also, Baumgarten, “On the Non-Literal Use,” 245–51, argues that “tithe” became a technical term not referring to ten percent but to a consecrated gift offered to God. While his argument is interesting, it fails to convince.

[66] Murray, *Beyond Tithing*, 90 (emphasis added). This conclusion is reached after an analysis of the Apocrypha, Josephus, the Mishnah, and the Talmud.

[67] De Vaux, *Ancient Israel*, 2.405; Smith, “Tithe,” 23. It should be noted that de Vaux's reconstruction has the Deuteronomic tithe Laws being written after Nehemiah (re)instituted the Num. 18 tithe Law. Tobit was probably written by a Jew (so Bruce M. Metzger and Roland E. Murphy, eds., *The New Oxford Annotated Apocrypha: New Revised Standard Version* [New York: Oxford University Press, 1991], 2; Larry R. Helyer, *Exploring Jewish Literature of the Second Temple Period: A Guide for New Testament Students* [Downers Grove: InterVarsity Press, 2002], 45) in Palestine (so Metzger and Murphy, *Apocrypha*, 2) or the eastern Diaspora (so Helyer, *Jewish Literature*, 45), before 100 B.C. (so Daniel J. Harrington, *Invitation to the Apocrypha* [Grand Rapids: Eerdmans, 1999], 12).

[68] For the rules concerning the First Tithe, see *m. Ma'as.* 1.1–5.8.

[69] For the rules concerning the Second Tithe, see m. Ma'as Š. 1.1–5.15.

[70] This interpretation of the Mishnah's stance on the Poor Tithe is supported by the editorial comments in Herbert Danby, *The Mishnah: Translated from the Hebrew with Introduction and Brief Explanatory Notes* (New York: Oxford University Press, 1933), 15, n. 6; 73, n. 6.

[71] Martin, *The Tithing Dilemma*, 11.

[72] For the importance of this doctrine in Baptist history, see J. Terry Young, "Baptists and the Priesthood of Believers," *The Theological Educator* 53 (1996): 19–29, who explains its significance for ecclesiology and soteriology. See also Paul Ellingworth, "Priests," in *New Dictionary of Biblical Theology* (eds. T. Desmond Alexander and Brian S. Rosner; Downers Grove: InterVarsity Press, 2000), 700.

[73] Note that no mention of tithing occurs in the Wisdom Literature (though Proverbs contains many verses on giving and money matters) and the Major Prophets.

[74] J. Barton Payne, "1 and 2 Chronicles," in *Expositor's Bible Commentary* (vol. 4; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1988), 539.

[75] Ralph L. Smith, "Amos," in *The Broadman Bible Commentary* (vol. 7; Nashville: Broadman, 1972), 103.

[76] *Ibid.*, 104.

[77] Smith, "Amos," 105.

[78] Thomas Edward McComiskey, "Amos," in *Expositor's Bible Commentary* (vol. 7; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1985), 305.

[79] Rooker, *Leviticus*, 328.

[80] Emmett Willard Hamrick, "Ezra–Nehemiah," in *The Broadman Bible Commentary* (vol. 3; Nashville: Broadman, 1970), 495.

[81] For an adequate explanation of this offering with its possible mention in Exodus and Matthew and the controversy regarding the amount, see Edwin Yamauchi, "Nehemiah," in *Expositor's Bible Commentary* (vol. 7; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1988), 742, and Raymond A. Bowman and Charles W. Gilkey, "Nehemiah," in *The Interpreter's Bible* (vol. 3; ed. G. Buttrick; New York: Abingdon, 1954), 764.

[82] Hamrick, "Ezra–Nehemiah," 495.

[83] The Torah actually only lists seven kinds of plants that applied to the "firstfruits law" (cf. Ex. 23:19; 34:26; Lev. 19:23–24; Num. 18:13; Deut. 26:1–11). See Yamauchi, "Nehemiah," 743.

[84] Hamrick, "Ezra–Nehemiah," 496.

[85] Bowman and Gilkey, "Nehemiah," 768, point out the inadequacy of the translation in Neh. 10:37 and prefer, rather than the Levites going out to the towns, "wherever the Hebrew law of the tithe was operative." Still, the concept of the Levites "going out" is present.

[86] Nehemiah had spent about twelve years in Judah, then returned to the court of Artaxerxes I in Persia. His length of stay away from Judah is unknown. See Hamrick, "Ezra–Nehemiah," 504.

[87] Also noted by Bowman and Gilkey, "Nehemiah," 810.

[88] Such as a separate offering for paying the electric bill?

[89] See footnote below.

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[90] See Verhoef, Haggai and Malachi, 304.

[91] These verses are seen as a unit by Smith, Micah–Malachi, 331; Verhoef, Haggai and Malachi, 298; Greg Long, “Give Offerings to God: Malachi 3:6–18,” *Theological Educator* 36 (1987): 116. Contra Carl F. Keil and Franz Delitzsch, *Biblical Commentary on the Old Testament* (trans. James Martin; Edinburgh: T. & T. Clark, 1889), 2.462, who say the unit is Mal. 3:7–12.

[92] For support for this statement, see Smith, “The Tithe,” 22.

[93] Long, “Give Offerings to God,” 116.

[94] *Ibid.*, 117. Similarly, Bennett, “Malachi,” 389, says that the most important matter in this passage is that of disobedience.

[95] Raymond Calkins, *The Modern Message of the Minor Prophets* (New York: Harper, 1947), 135.

[96] John Merlin Powis Smith, *A Critical and Exegetical Commentary on the Book of Malachi* (ICC; Edinburgh: T. & T. Clark, 1912), 69.

[97] See Smith, Micah–Malachi, 331–32.

[98] Burton L. Goddard, “Malachi,” in *The Biblical Expositor: The Living Theme of the Great Book* (vol. 2; ed. Carl F. H. Henry; Philadelphia: A. J. Holman, 1960), 385.

[99] See Robert C. Dentan, “The Book of Malachi,” in *The Interpreter’s Bible* (vol. 6; ed. George A. Buttrick; New York: Abingdon, 1956), 1140; Smith, Malachi, 71.

[100] See de Vaux, *Ancient Israel*, 1.214.

[101] Verhoef, Haggai and Malachi, 303.

[102] *Ibid.*

[103] *Ibid.*, 298.

[104] For exceptions, see *ibid.*, 304–5; Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2.462–64.

[105] Verhoef, Haggai and Malachi, 305.

[106] See Smith, Malachi, 72; Verhoef, Haggai and Malachi, 306. Note also Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2.463, who observe that the syntax puts an emphasis on the word “whole.”

[107] Cf. Ex. 4:1–9; Judg. 6:36–40; 1 Kgs. 18:22–39; Isa. 7:11–12; Jer. 28:16–17.

[108] Smith, Micah–Malachi, 334.

[109] See *ibid.*; Verhoef, Haggai and Malachi, 308; Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2.464; Smith, Malachi, 72; Dentan, “Malachi,” 1140.

[110] See Verhoef, Haggai and Malachi, 308–9; Dentan, “Malachi,” 1140.

[111] See Verhoef, Haggai and Malachi, 308–9; Dentan, “Malachi,” 1140.

[112] Robert L. Alden, “Malachi,” in *The Expositor’s Bible Commentary* (vol. 7; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1985), 721.

[113] Smith, Micah–Malachi, 334.

[114] Mal. 2:2 says, “If you do not listen, and if you do not take it to heart to give honor to My name,” says the LORD of hosts, “then I will send the curse upon you and I will curse your blessings; and indeed, I have cursed them already, because you are not taking it to heart.”

[115] Hans Brandenburg, *Die Kleinen Propheten II: Haggai, Sacharja, Maleachi (mit Esra und Nehemia)* (Basel: Brunnen, 1963), 153. The translation is that of the present authors.

[116] Minor differences exist between Matt. 23:23 and Luke 11:42: (1) Luke is addressing only the Pharisees; (2) the herbs mentioned are slightly different; (3) in what the Pharisees have “bypassed” or “neglected,” only Matthew mentions mercy. The overall thrust of the two passages is the same.

[117] Smith, *Micah–Malachi*, 333.

[118] Kaiser uses this verse as a building block to justify a tripartite law of Moses. See Walter C. Kaiser, Jr., “The Law as God’s Gracious Guidance for the Promotion of Holiness,” in *Five Views on Law and Gospel* (ed. Wayne Strickland; Grand Rapids: Zondervan, 1996), 195. See *ibid.*, 188–90, for a more thorough discussion of his defense.

[119] The NASB, NIV, KJV, ASV, RSV, NRSV, and the NKJV correctly use words that compare (*baruvtera* is a comparative adjective) tithing to other aspects of the Law (“weightier”; “more important”). The NLT just says “important” which implies, incorrectly, that tithing is unimportant.

[120] See Blomberg, *Neither Poverty Nor Riches*, 136.

[121] R. T. France, *Matthew: Evangelist and Teacher* (Grand Rapids: Academie, 1989), 194, n. 58, citing Robert Banks, *Jesus and the Law in the Synoptic Tradition*, SNTSMS (Cambridge: Cambridge University Press, 1975), 175–80.

[122] France, *Matthew*, 194, n. 58 (emphasis original).

[123] Blomberg, *Neither Poverty Nor Riches*, 136.

[124] Donald A. Carson, “Matthew,” in *The Expositor’s Bible Commentary* (vol. 8; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1984), 481.

[125] See Craig L. Blomberg, *Interpreting the Parables* (Downers Grove: InterVarsity Press, 1990), 257–58.

[126] *Ibid.*, 258.

[127] While Jesus is never said to have tithed, this can probably be assumed. See Smith, “Tithe,” 23, who says: “Undoubtedly, the first Christians were tithers because practically all of them were faithful Jews.”

[128] J. Scott Duvall and J. Daniel Hays, *Grasping God’s Word: A Hands-on Approach to Reaching, Interpreting, and Applying the Bible* (Grand Rapids: Zondervan, 2001), 65.

[129] The following analysis is somewhat dependent upon George H. Guthrie, *The Structure of Hebrews: A Text-Linguistic Analysis* (New York: Brill, 1994).

[130] See Paul Ellingworth, *The Epistle to the Hebrews: A Commentary on the Greek Text* (NIGTC; Grand Rapids: Eerdmans, 1993), 350, who says that the “wider context thus shows the place of Melchizedek in the structure and argument of the epistle to be almost entirely confined to vv. 1–10.”

[131] See James Kurianal, *Jesus Our High Priest: Ps 110,4 as the Substructure of Heb 5,1–7,28* (New York: Peter Lang, 2000), 86; Guthrie, *The Structure of Hebrews*, 84; Ellingworth, *The Epistle to the Hebrews*, 149–50; Lane, *Hebrews 1–8*, 158–61.

[132] See Andreas J. Köstenberger, “Jesus, the Mediator of a ‘Better Covenant’: Comparatives in the Book of

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Hebrews,” *Faith and Mission* 21, no. 2 (Spring 2004): 30–49, esp. 30.

[133] For a good analysis of how this section fits into the structure of Hebrews, see Craig R. Koester, *Hebrews: A New Translation with Introduction and Commentary* (AB; New York: Doubleday, 2001), 335–37. Note also that George H. Guthrie, “Hebrews,” in *Zondervan Illustrated Bible Background Commentary* (vol. 4; ed. Clinton E. Arnold; Grand Rapids: Zondervan, 2002), 43, makes a strong argument for this text being a midrash on Gen 14 and Ps 110.

Joseph A. Fitzmeyer, “‘Now this Melchizedek ...’ (Heb. 7:1),” *CBQ* 25 (1963): 305, also provides a compelling rationale.

[134] See Deborah W. Rooke, “Jesus as Royal Priest,” *Bib* 81 (2000): 87, for a similar description of vv. 1–3.

[135] Paul Ellingworth and Eugene A. Nida, *A Translator’s Handbook on the Letter to the Hebrews* (Helps for Translators; New York: United Bible Societies, 1983), 138.

[136] See Koester, *Hebrews*, 347.

[137] See Leon Morris, “Hebrews,” in *The Expositor’s Bible Commentary* (vol. 12; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1981), 62, who provides five reasons. The difference is simply a matter of categorization. James Moffatt, *A Critical and Exegetical Commentary on the Epistle to the Hebrews* (ICC; Edinburgh: T. & T. Clark, 1924), 93, finds three reasons as well, but he combines our first two and adds that Levi gave tithes while in Abraham’s loins. Kurianal, *Jesus Our High Priest*, 99, detects two reasons. Finally, Fitzmeyer, “‘Now this Melchizedek ...’ (Heb. 7:1),” 314–16, sees three.

[138] It should be noted that the text of Gen 14 is unclear about who gave a tenth to whom. Walter Edward Brooks, “The Perpetuity of Christ’s Sacrifice in the Epistle to the Hebrews,” *JBL* 89 (1970): 206, says that the author of Hebrews simply adopted the current view.

[139] Note that Ellingworth, *The Epistle to the Hebrews*, 365, points out that the perfect of *dekatoō* refers to the tithe having “permanent validity and effect.” See also *ibid.*, 369: “The permanent significance of the tithing of Abraham, and thus of Levi, is indicated by the present *lambavōn* (v. 8) and the perfect *dedekavōtai*.”

[140] See *ibid.*, 360; Theodore H. Robinson, *The Epistle to the Hebrews* (MNTC 13; New York: Harper, 1933), 95.

[141] See Ellingworth, *The Epistle to the Hebrews*, 64; Robinson, *The Epistle to the Hebrews*, 95. However, Koester, *Hebrews*, 344, says that it is only in collaboration with receiving tithes that the blessing becomes an act of one who is greater.

[142] All of these reasons for superiority are supported by Bruce, *The Epistle to the Hebrews*, 161–64; John F. MacArthur, *Hebrews: An Expository Commentary*, *The MacArthur New Testament Commentary* (Chicago: Moody, 1983), 178–81; Lane, *Hebrews 1–8*, 167–71. None of these commentators remotely suggest that any part of this passage had the intent to demonstrate that the tithe continued into the Church age. Also, Koester, *Hebrews*, 346, mentions the importance that Ps 110:4 had in the author’s interpretation of Gen 14:17–20.

[143] Koester, *Hebrews*, 351.

[144] For Melchizedek as greater than Abraham, see M. Delcor, “Melchizedek from Genesis to the Qumran Texts and the Epistle to the Hebrews,” *JSJ* 2 (1971): 125: “The superiority of Melchizedek over the Patriarch involves his superiority over the descendants of the latter and more particularly over the Levitical priests.” For Melchizedek as greater than the priests, see James M. Thompson, “The Conceptual Background and Purpose of the Midrash in Hebrews VII,” *NovT* 19 (1977): 211; also Kurianal, *Jesus Our High Priest*, 99.

[145] Paul J. Kobelski, *Melchizedek and Melchireša* (Washington: The Catholic Biblical Association of America, 1981), 125, says it well: “The purpose of the comparison with Melchizedek is to establish the eternity of Christ’s priesthood by grounding it in a biblical source (Ps 110:4) and in a tradition about a biblical figure (Heb. 7:3).”

[146] See Steve Stanley, “The Structure of Hebrews from Three Perspectives,” *TynBul* 45 (1994): 266.

[147] See Barnabas Lindars, “The Rhetorical Structure of Hebrews,” *NTS* 35 (1989): 398, who agrees saying that the whole of chapter 7 “is arranged in such a way as to lead to the crucial point, the permanent efficacy of the sacrifice of Jesus.” Note that Frederick F. Bruce, “The Structure and Argument of Hebrews,” *Southwestern Journal of Theology* 28 (1985): 8, shows great wisdom regarding silence: “The one action of Melchizedek on which no comment is made is his bringing out bread and wine, but we cannot interpret the silences of the writer to the Hebrews so skillfully as he can interpret the silences of Genesis.” Ellingworth, *The Epistle to the Hebrews*, 355, suggests that the author may have wanted to avoid any indication that Melchizedek was earning what Abraham gave him. However, Fitzmeyer, “‘Now this Melchizedek ...’ (Heb. 7,1),” 321, cannot resist the conclusion that the bread and wine in Gen 14 “prefigure the Eucharist.”

[148] Another error made is attempting to decipher more precisely who Melchizedek was. Some have claimed he was Jesus based on this passage. See Anthony T. Hanson, *Jesus Christ in the Old Testament* (London: SPCK, 1965), 70–71. Bruce A. Demarest, “Hebrews 7:3: A Crux Interpretum Historically Considered,” *EvQ* 49 (1977): 148, says that Johannes d’Outrein (1662–1722), a Reformed interpreter, subscribed to this view. Jerome H. Neyrey, “‘Without Beginning of Days or End of Life’ (Hebrews 7:3): Topos for a True Deity,” *CBQ* 53 (1991): 439–55, argues that the description of Melchizedek in Heb. 7:1–3 should be attributed to Christ to prove his deity. Demarest, “Crux Interpretum,” 143, mentions that Martin Luther held a view similar to Neyrey’s. Note also the reaction by Brooks, “Christ’s Sacrifice,” 206–7, who attempts to prove from Heb. 7 that Jesus became the Son at the resurrection. In other words, Jesus was not eternally the Son (“the title Son [was] given to Jesus in the resurrection”). Brueggemann, *Genesis*, 139, offers a corrective by saying that the connection between Melchizedek and Jesus is theological rather than historical: “The linkage concerns a similarity of function rather than any identity of person.” He continues by saying that Hebrews is not primarily concerned with Melchizedek but with Jesus as superior “to other mediators” (*ibid.*).

[149] For example, see Mizell, “The Standard of Giving,” 23, who says that this passage “proves the superiority of the priesthood of Melchizedek over the priesthood of Levi.”

[150] See *ibid.* Davis, “Are Christians Supposed to Tithe,” 90, says that the point of Heb 7:4 is this: “just as Abraham paid homage to Melchizedek with his tithes, believers today are encouraged to pay homage to their Eternal High Priest and King, Jesus Christ.”

[151] Morris, “Hebrews,” 64.

[152] Ellingworth, *The Epistle to the Hebrews*, 361.

[153] Fitzmeyer, “‘Now this Melchizedek ...’ (Heb. 7,1),” 318, confirms that the subject of tithing in this passage is illustrative.

[154] This is not to say that something that is merely described cannot be prescribed. However, there is not a one-to-one correlation. See Duval and Hays, *Grasping God’s Word*, 263–69, for some rules concerning how to discern when a description can be taken prescriptively.

[155] Ellingworth, *The Epistle to the Hebrews*, 65. Three phrases in Heb. 7:11–19 also place doubt on the validity of continuing to practice aspects of the Mosaic Law: “a change of Law” (7:12); “a setting aside of a former commandment because of its weakness and uselessness” (7:18); “the Law made nothing perfect” (7:19). For a discussion on whether “Law” refers to a general principle or the Mosaic Law, see Morris, “Hebrews,” 64 (who favors Mosaic Law) and Ellingworth, *The Epistle to the Hebrews*, 363 (who prefers the specific law about tithing).

SUPPLEMENTAL STUDIES ON TITHING

Tithing is Not a Christian Doctrine

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Introduction

The following essay is a summary of *Should the Church Teach Tithing? A Theologian's Conclusions about a Taboo Doctrine*, ISBN 978-0-595-15978-9. The book is an expansion of my Ph.D. thesis. I encourage Bible educators to be bold, to open up seminary level research and to promote studies on this subject in the Masters, Doctorate and Ph.D. levels. This doctrine is simply too important to ignore.

In many churches today the doctrine of tithing has reached the level of a modern scandal. While on the one hand most seminary-level textbooks on systematic theology and hermeneutics by theologians omit tithing, on the other hand the practice is quickly becoming a requirement for church membership in the very denominations which insist on solid Bible-based doctrines. Lay persons who question New Covenant tithing are increasingly criticized and ignored as being troublemakers or weak Christians. Christian leaders should always be open and available to discuss God's Word. Failure suggests doubt and insecurity.

Modern Tithing is Based on Many False Assumptions

One major denomination's statement on stewardship is typical. "Tithing is the minimum biblical standard and the beginning point which God has established that must not be replaced or compromised by any other standard." It adds that the tithe is from gross income which is due to the church before taxes.

This essay contrasts the false teachings used to support tithing with God's Word. (Book chapters in parenthesis.)

Point #1: Christian Giving Principles: New Covenant Giving Principles are Superior. (Ch. 26, 27)

The false teaching is that tithing is a divine mandatory expectation which always must precede free-will giving.

Christians are commanded to give freely, sacrificially, generously, regularly, joyfully and with the motivation of love for God and man. The following New Covenant free-will principles are found in Second Corinthians 8 and 9: (1) Giving is a "grace." These chapters use the Greek word for "grace" eight times in reference to helping needy saints. (2) Give yourself to God first (8:5). (3) Give yourself to knowing God's will (8:5). (4) Give in response to Christ's gift (8:9; 9:15). (5) Give out of a sincere desire (8:8, 10, 12; 9:7). (6) Do not give because of any commandment (8:8, 10; 9:7). (7) Give beyond your ability (8:3, 11-12). (8) Give to produce equality. This means that those who have more should give more in order to make up for the inability of those who cannot afford to give as much (8:12-14). (9) Give joyfully (8:2). (10) Give because you are growing spiritually (8:3-4, 7). (11) Give because you want to continue growing spiritually (9:8, 10-11). (12) Give because you are hearing the gospel preached

(9:13).

Point #2: Defining Tithe: In God's Word the Holy Tithe was Always Only Food from Inside Israel! (Chapter 1)

The false teaching is that holy biblical tithes include ALL sources of income.

DEFINITION: True biblical holy tithes were always only food from the holy farms and herds of Israelites who lived inside God's holy land, the national boundary of Israel.

In God's Word tithe does not stand alone. Although money existed before tithing, the source of God's holy tithe over 1500 years was never money. It was the holy tithe of food and the increase was gathered from what God miraculously produced from His holy land and not from man's craft or ability. No tithes could come from Gentiles or unclean pagan lands.

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! Yet the incorrect definition of tithe is the greatest error being preached about tithing today! Lev. 27:30, 32; Num. 18:27-28; Deut. 12:17; 14:22-23; 26:12; 2 Chron. 31:5-6; Neh. 10:37; 13:5; Mal. 3:10-11; Matt. 23:23; Luke 11:42.

Point #3: Money: Money was an Essential but Non-Tithed Item. (Chapter 1)

The false assumption is that food barter usually replaced money.

One argument to support non-food tithing is that money was not universally available and barter from food was used for most transactions. This argument is neither biblical nor historical. Genesis alone contains money in 32 texts and the word occurs 44 times before the holy tithe is described in Leviticus 27. Gold is in Genesis 2:12. The words jewelry, gold, silver and shekel also appear often from Genesis to Deuteronomy.

Abram was very rich in silver and gold (Gen. 13:2); money in the form of silver shekels paid for slaves (Gen. 17:12+); Abimelech gave Abraham 1000 pieces of silver (Gen. 20:16); Abraham paid 400 pieces of silver for land (Gen. 23:9-16); Joseph was sold for silver pieces (Gen. 37:28); slaves bought freedom (Lev. 25:47-53). Court fines (Ex. 21 all; 22 all), sanctuary dues (Ex. 30:12+), vows (Lev. 27:3-7), poll taxes (Num. 3:47+), alcoholic drinks (Deut. 14:26) and marriage dowries (Deut. 22:29) included money.

Joseph gave Benjamin 300 pieces of silver (Gen. 45:22). According to Genesis 47:15-17 food was used for barter only after money had been spent. Banking and usury laws exist in Leviticus even before tithing. Therefore the argument is false. Yet the holy contents from Leviticus to Luke never include money from non-food products and trades.

Point #4: Genesis 14:20: Abram's Tithe to Melchizedek Reflected the Law of the Land. (Chapters 2, 3)

The false teaching is that Abraham freely gave tithes because it was God's will.

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Scores of reputable secular history books document the existence of spoils of war tithing from Babylon to Egypt before Abraham's time. For the following reasons, Abram's pre-circumcision tithe in Genesis 14:20 cannot be used as an example for Christians to tithe (17:5). (1) The Bible does not say that Abram "freely" gave this tithe. (2) Abram's gift was NOT a holy tithe from God's holy land gathered by God's holy people under God's holy Old Covenant. (3) Abram's tithe was clearly only from pagan spoils of war and was required in many nations as the law of the land. (4) In Numbers 31:21-31, God only required 1% of spoils of war as an ordinance. (5) Abram's tithe to the priest-king Melchizedek was a one-time recorded event. (6) Abram's tithe was not from his previously owned personal property. (7) Abram kept nothing for himself; he gave everything back. (8) Abram's tithe is not quoted anywhere in the Bible to endorse tithing from Israel or from the church. (9) Genesis 14, verse 21, is the key text. Since most commentaries explain verse 21 as an example of pagan Arab law, it is contradictory to explain the 90% of verse 21 as pagan, while insisting that the 10% of verse 20 was obedience to God's will. (10) If Abraham is an example for Christians to give 10% to God, then he should also be an example for Christians to give the other 90% to Satan, or to the king of Sodom! (11) As priests themselves, neither Abraham nor Jacob had a Levitical priesthood to support; they probably left food for the poor at their altars to Yahweh.

Point #5: No Minimum Principle: Tithing was not a Minimum Requirement from All Israelites. (Chapter 1)

The false teaching is that everybody was required to begin their giving level at ten per cent.

Only those Israelites who earned a livelihood from farming and herding inside holy Israel were required to tithe under the Mosaic Law. Their increase came from God's hand. Those whose increase came from their own crafts and skills were not required to tithe products and money.

Point #6: Levite Assistants: First-Tithes were Received by Servants to the Priests. (Chapter 4)

The false teaching is that Old Testament priests received all of the first Levitical tithe.

The whole tithe, the first Levitical tithe, did not go to the priests at all. It was not even the best tenth (Lev. 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 freewill vow offerings –not tithes (Mal. 1:13-14).

Point #7: Levitical Tithe-Recipients Could Not Own Land. (Chapter 6)

The false assumption today is that preachers can both receive tithes and also own land.

In exchange for receiving tithes, both Levites and priests forfeited all rights to permanent land inheritance inside Israel (Num. 18:20-26; Deut. 12:12; 14:27, 29; 18:1, 2; Josh. 13:14, 33; 14:3; 18:7; Ezek. 44:28). Even if tithes were New Covenant they would first go to the ordinary workers who assist the preachers and maintain the buildings.

Point #8: Holy And Most Holy: It is Holy to the LORD Does Not Make Tithing an Eternal Moral Principle.

The false teaching is that Leviticus 27:30-34 proves that the tithe is an eternal moral principle because it is holy to the LORD.

The phrases it is HOLY unto the LORD and it is MOST HOLY unto the LORD are very common in Leviticus. However, almost every other use of these two phrases in Leviticus has long ago been discarded by Christians. These phrases are used to describe all the festivals, the sacrificial offerings, the clean foods, the old covenant priests and the old covenant sanctuary. Especially read verses 28 and 29 in chapter 27.

While the tithe of the tithe (1%) which was given to the priests was the best of what the Levites received, the tithe which the Levites received was only one tenth and not the best (Lev. 27:33).

Point #9: First-Fruits: First-fruits are Not the Same as Tithes. (Chapter 1)

The false assumption is that tithes are first-fruits.

The first-fruit was a very small token amount of the first crop harvest and the first-born was the first offspring of animals. First-fruits and first-born could only come from inside God's holy land of Israel.

The first-fruit was small enough to fit into a hand-held basket (Deut. 26:1-10; Lev. 23:17; Num. 18:13-17; Neh. 12:44; 2 Chron. 31:5a).

First-fruits and first-born offerings went directly to the Temple and were required to be totally consumed by ministering priests only inside the Temple (Neh. 10:35-37a; Ex. 23:19; 34:26; Deut. 18:4).

The whole Levitical tithe went first to the Levitical cities and portions went to the Temple to feed both Levites and priests who were ministering there in rotation (Neh. 10:37b-39; 12:27-29, 44-47; Num. 18:21-28; 2 Chron. 31:5b). While the Levites ate only the tithe, the priests could also eat from the first-fruits, first-born offerings and other offerings.

Point #10: Four Tithes: There are Four Different Tithes Described in the Bible. (Chapter 7)

The false teaching ignores all other tithes and focuses on an incorrect interpretation of the first religious tithe.

(1) The first religious tithe, called the Levitical tithe, had two parts. Again, the whole first tithe was given to the Levites who were only servants to the priests (Num. 18:21-24; Neh. 10:37b). The Levites, in turn, gave one tenth of the whole tithe to the priests (Num. 18:25-28; Neh. 10:38). (2) According to Deuteronomy 12 and 14, the second religious tithe, called the feast tithe, was eaten by worshipers in the streets of Jerusalem during the three yearly festivals (Deut. 12:1-19; 14:22-26). (3) And, according to Deuteronomy 14 and 26, a third tithe, called the poor tithe, was kept in the towns every third year

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to feed the poor (Deut. 14:28, 29; 26:12, 13). (4) Also, according to First Samuel 8:14-17, the ruler collected the first and best ten per cent for political use. During Jesus' time Rome collected the first ten per cent (10%) of most food and twenty per cent (20%) of fruit crops as its spoils of war. It is dishonest to single out the one religious tithe and ignore the other two important religious tithes.

Point #11: The Poor: Jesus, Peter, Paul and the Poor Did Not Tithe. (Chapter 9)

The false teaching is that everybody in the Old Testament was required to begin their giving to God at the ten per cent level.

The poor were not required to tithe at all! Neither did the tithe come from the results of man's crafts, hands and skills. Only farmers and herdsmen gathered what God produced as tithe increase. Jesus was a carpenter; Paul was a tentmaker and Peter was a fisherman. None of these occupations qualified as tithe-payers because they did not farm or herd animals for a living. It is, therefore, incorrect to teach that everybody paid a required minimum of a tithe and, therefore, that New Covenant Christians should be required to at least begin at the same minimum as Old Covenant Israelites. This common false assumption is very often repeated and completely ignores the very plain definition of tithe as food gathered from farm increase or herd increase.

The widow's mite is an example of free-will giving and is not an example of tithing. According to Edersheim none of the Temple's chests were for tithes. The poor received money from those chests before leaving the temple. It is also wrong to teach that the poor in Israel were required to pay tithes. In fact, they actually received tithes! Much of the second festival tithe and all of a special third-year tithe went to the poor! Many laws exempted the poor from abuse and expensive sacrifices which they could not afford (Lev. 14:21; 25:6, 25-28, 35, 36; 27:8; Deut. 12:1-19; 14:23, 28, 29; 15:7, 8, 11; 24:12, 14, 15, 19, 20; 26:11-13; Mal. 3:5; Matt. 12:1, 2; Mark 2:23, 24; Luke 2:22-24; 6:1, 2; 2 Cor. 8:12-14; 1 Tim. 5:8; Jas. 1:27).

Point #12: Taxes: Tithes were Also Used as Political Taxes. (Chapter 10)

The false teaching is that tithes are never comparable to taxes or taxation.

In the Hebrew economy, the tithe was used in a totally different manner than it is preached today. Once again, those Levites who received the whole tithe were not even ministers or priests—they were only servants to the priests! Numbers chapter 3 describes the Levites as carpenters, metal workers, leather-craftsmen and artists who maintained the small sanctuary. And, according to First Chronicles, chapters 23 to 26, during the time of King David and King Solomon, the Levites were still skilled craftsmen who performed and/or approved all work in the Temple: 24, 000 worked in the Temple as builders and supervisors; 6,000 were officials and judges; 4,000 were guards and 4,000 were musicians. 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 (1 Chron. 12:23, 26; 23:2-5; 26:29-32; 27:5). It is obvious why these examples of using biblical tithe-income are never used as examples in the church today.

Tithes never stimulated Old Covenant Levites or priests to establish a single mission outreach or encourage a single Gentile to become an Israelite (Ex. 23:32; 34:12, 15; Deut. 7:2). Old Covenant tithing was motivated and mandated by Law, not love. In fact, during most of Israel's history the prophets were God's primary spokesmen – and not the tithe-receiving Levites and priests. Tithing

failed! See Hebrews 7:12-19.

Point #13: Levitical Cities: Levitical Tithes were Usually Taken to the Levitical Cities. (Chapter 12)

False teachers want us to think that all tithes were formerly taken to the Temple and should now be taken to the “church storehouse” building.

Nehemiah 10:37b and Second 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 Num. 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 Num. 18:24-28).

The whole tithe NEVER went to the Temple! According to Numbers 35, Joshua 20, 21 and First Chronicles 6, Levites and priests lived on borrowed land where they farmed and raised (tithed) animals. (Also 2 Chron. 11:13-14; Neh. 12:27-29; 13:10; Mal. 1:14.)

Point #14: Malachi: Malachi 3 is the Most Abused Tithing Text in the Bible. (Ch. 13a, 13b)

The false teaching about tithes from Malachi 3 ignores important Bible facts.

A. Context: Malachi is Old Covenant and is never quoted in the New Covenant to validate tithing (Lev. 27:34; Neh. 10:28-29; Mal. 3:7; 4:4).

B. Context: In Malachi 3:10-11 tithes are still only food 1000 years after Leviticus 27.

C. Law: Malachi’s audience had willingly reaffirmed the Old Covenant (Neh. 10:28-29). The blessings and curses of tithing are identical to and inseparable from those of the entire Mosaic Law. The rain in Deuteronomy 28:12, 23-24 and Leviticus 26:1-4 is only obtained by obedience to all 600+ commandments. Galatians 3:10 (quoting Deut. 27:26) “For as many as are of the works of the law are under the curse: for it is written, Cursed is every one that continues not in all things which are written in the book of the law to do them.” Trying to earn God’s blessings through tithing only brought curses for failure to keep all of the law. See also Galatians 3:19.

D. Priest-Thieves: Beginning in 1:6 “you” in Malachi always refers to the dishonest priests and not the people (also 2:1-10; 2:13 to 3:1-5); “Even this whole nation of you—priests” (3:9).

In 1:13-14 the priests had stolen tithed animals vowed to God. In Nehemiah 13:5-10 priests had stolen the Levites’ portion of the tithe. God’s curses on the priests are ignored by most tithe-teachers (1:14; 2:2 and 3:2-4).

E. Levitical Cities: The Levitical cities must be included in a correct interpretation of Malachi 3:10 and they are not. Most tithe-recipients (98%) lived outside of Jerusalem.

F. Twenty-Four Courses: The 24 courses of Levites and priests must be included in a correct interpretation of Malachi 3 and they are not. Normally only 2% of the total Levite and priest work force

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served at the temple one week at a time. Subtract wives, males under the age of 30 and daughters. Therefore 2% did not require all the tithe. See 1 Chron. 23-26; see also 28:13, 21; 2 Chron. 8:14; 23:8; 31:2, 15-19; 35:4, 5, 10; Ezra 6:18; Neh. 11:19, 30; 12:24; 13:9, 10; Luke 1:5.

G. Nehemiah 10:37b-39 is the key to understanding Malachi 3:10. The people were commanded to bring their tithes, not to the temple, but to the nearby Levitical cities. Verse 38 says that the priests were with the Levites in the Levitical cities when they received the tithes.

H. Storehouse: According to Nehemiah 13:5, 9 the “storehouse” in the Temple was only several rooms. The real “storehouses” were in the Levitical cities per Nehemiah 10:37b. Only the Levites and priests normally brought tithes to the Temple (10:38). Two rooms in the Temple were far too small to contain the tithe from the entire nation and 98% of the Levites and priests lived too far away to eat from them (1 Kg 6:6).

Therefore, Malachi 3:10’s “Bring ye all the tithes into the storehouse” only makes contextual sense if it is only commanding dishonest priests to replace the tithes they had removed from it or had failed to bring to it.

While the 3:10 of the Law in Malachi is so important to tithe-teachers they ignore the 3:10 of the Gospel in Galatians and 2nd Corinthians. Perhaps those wanting to enforce the 3:10 Law of Malachi should also enforce the 3:10 Law of Numbers. They share the same context.

Point #15: Matthew 23:23: The New Covenant Does Not Teach Tithing. (Ch. 14, 16, 25)

The false teaching is that Jesus taught tithing in Matthew 23:23 which (they say) is clearly in the New Testament.

The New Covenant did not begin at the birth of Jesus, but at his death (Gal. 3:19, 24, 25; 4:4, 5). Tithing is not taught to the church after the cross! When Jesus discussed tithing in Matthew 23:23, “you” referred to “you scribes and Pharisees, hypocrites” who had made the Law a burden. Jesus endorsed and supported Old Covenant law until the cross. (Note “matters of the law” in 23:23). In Matthew 23:2 and 3 (the context of 23:23) Jesus told his Jewish followers to obey the scribes and Pharisees “because they sit in Moses’ seat.” Yet He did not (and could not) command Gentiles whom He healed to present themselves to the priests and obey the Law of Moses (compare Matt. 5:23-24 and 8:4). And churches do not collect tithes from garden herbs as Jesus commanded.

There is not a single New Testament Bible text which teaches tithing after the cross! Acts 2:42-47 and 4:32-35 are not examples of tithing to support church leaders. According to 2:46

the Jewish Christians continued to worship in the Temple. And according to 2:44 and 4:33, 34 church leaders shared what they received equally with all church members. (This is not done today).

Finally Acts 21:20-25 proves that Jewish Christians were still zealously observing all of the Mosaic Law 30 years later –and that must include tithing—otherwise they would not have been allowed inside the Temple to worship. Therefore, any tithes collected by the early Jewish Christians were given to the Temple system and not to support the church.

Point #16: Priesthood Of Believers: Old Covenant Priests were Replaced by All-Believer-Priests. (Ch. 20, 21)

The false teaching is that New Covenant elders and pastors are continuing where the Old Covenant priests left off and are due the tithe.

Compare Exodus 19:5-6 with First Peter 2: 9-10. Before the incident of the golden calves, God had intended for every Israelite to become a priest and tithing would have never been enacted. Priests did not tithe but received one tenth of the first tithe (Num. 18:26-28; Neh. 10:37, 38).

The function and purpose of Old Covenant priests were replaced, not by elders and pastors, but by the priesthood of every believer. Like other ordinances of the Law, tithing was only a temporary shadow until Christ (Eph. 2:14-16; Col. 2:13-17; Heb. 7:18; 10:1). In the New Covenant every believer is a priest to God (1 Pet. 2:9-10; Rev. 1:6; 5:10). And, as a priest, every believer offers sacrifices to God (Heb. 4:16; 10:19-22; 13:15, 16). Therefore, every ordinance which had previously applied to the old priesthood was blotted out at the cross. Since Jesus was not from the tribe of Levi, even He was disqualified. Thus the original temporary purpose of tithing no longer exists (Heb. 7:12-19; Gal. 3:19, 24-25; 2 Cor. 3:10-18).

Point #17: Church Assembly: The New Covenant Church is Neither a Building nor a Storehouse. (Ch. 13, 23)

The false teaching is that Christian buildings called “churches,” “tabernacles” or “temples” replaced the OT Temple as God’s dwelling places.

God’s Word never describes New Covenant churches as literal “tabernacles,” “temples” or “buildings” in which God dwells! God’s church, God’s dwelling place, is within the believers. Believers do not “go to church”—believers “assemble to worship.” Also, since OT priests did not pay tithes, then tithing cannot logically continue. Therefore it is wrong to call a building “God’s storehouse” for tithes. (1 Cor. 3:16-17; 6:19-20; Eph. 1:22-23; 2:21; 4:12-16; Rev. 3:12). For “storehouse” compare 1 Corinthians 16:2 with 2 Corinthians 12:14 and Acts 20:17, 32-35. For several centuries after Calvary Christians did not even have their own buildings (to call storehouses) because Christianity was an outlaw religion.

Point #18 Better Principles: The Church Grows by Using Better New Covenant Principles. (Ch. 17, 19, 27)

The false teaching implies that principles of grace giving are not as good as Old Covenant principles of giving.

Under the New Covenant: (1) According to Galatians 5:16-23, there is no physical law which controls the fruits of the Holy Spirit. (2) Second Corinthians 3:10 says that the Old Covenant has “no glory” when compared to the “surpassing” glory and liberty of the Holy Spirit. (3) Hebrews 7 is the only post-Calvary mention of tithing and it is an explanation of why the Levitical priesthood must be replaced by Christ’s priesthood because it was weak and unprofitable. Study Hebrews 7 and follow the progression from verse 5 to verse 12 to verse 19. (4) The manner in which tithing is taught today reflects a failure of the church to believe and act on the far better principles of love, grace and faith. Mandatory giving

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principles cannot, has not and will not prosper the church more than principles guided by love for Christ and lost souls (2 Cor. 8:7-8).

Point #19: Paul Preferred Self-Support. (Chapters 22, 28)

The false teaching is that Paul taught and practiced tithing.

As a Jewish rabbi, Paul was among those who insisted on working to support himself (Acts 18:3; 1 Thess. 2:9-10; 2 Thess. 3:8-14). While Paul does not condemn those who are able to receive full-time support, neither does he teach that full-time support is the mandatory will of God for advancing the gospel (1 Cor. 9:12). In fact, twice, in Acts 20:29-35 and also in 2 Corinthians 12:14, Paul actually encouraged church elders to work to support needy believers inside the church.

For Paul, living of the gospel meant living by gospel principles of faith, love and grace (1 Cor. 9:14). While Paul realized that he had a right to some support, he concluded that his liberty, or freedom to preach unhindered was more important in order to fulfill his calling from God (1 Cor. 9:12, 15; 2 Cor. 11:7-13; 12:13-14; 1 Thess. 2:5-6). While working as a tent-maker, Paul accepted limited support but boasted that his pay, or salary, was that he could preach the gospel for free, without being a burden to others (1 Cor. 9:16-19). Most young preachers today do not want to follow this example given by Paul.

Point #20: Tithing Did Not Become A Law in The Church Until A. D. 777. (Chapters 22, 29, 30)

The false teaching is that the historical church has always taught tithing.

The earliest Christian assemblies patterned themselves after the Jewish synagogues which were led by rabbis who, like Paul, refused to gain a profit from preaching and teaching God's Word. There are many books on Jewish social life which explain this in great detail.

From Christ's death until Christianity became a legally recognized religion almost 300 years later, the majority of great church leaders took self-imposed vows of poverty. This is historically documented! They took Jesus' words to the rich young ruler in Luke 18:22 literally "sell all that you have, give it to the poor, and follow me." Most church historians agree that these early church leaders for at least the first 200 years worked for a living and were self-supporting. A Christian leader could not tell a Roman census-taker that he was a full-time preacher of an outlaw religion.

Clement of Rome (c95), Justin Martyr (c150), Irenaeus (c150-200) and Tertullian (c150-220) all opposed tithing as a strictly Jewish tradition. The Didache (c150-200) condemns traveling apostles who stay longer than three days and ask for money. And travelers who decided to remain with them were required to learn a trade. These early opponents of tithing are not quoted by tithe-teachers.

Cyprian (200-258) tried unsuccessfully to impose tithing in Carthage, North Africa around A. D. 250. At his conversion Cyprian gave away great wealth to the poor and lived under a vow of poverty. His idea of tithing included equal re-distribution to the poor. And –we must remember–his ideas of tithing were not adopted.

When tithe-teachers quote Ambrose, Chrysostom and Augustine as church fathers they conveniently

leave out the first 200 years of church history. Even after Christianity became legal in the fourth century many of the greatest spiritual leaders took vows of deep poverty and preferred to live unmarried lives in monasteries. If these tithe-teachers are quoted, then the church should also be told what kind of lives they usually led.

While disagreeing with their own theologians, most church historians write that tithing did not become a legally enforced doctrine in the church for over 700 years after the cross. According to the very best sources it took over 500 years before a local church Council of Macon in France, in the year 585, tried unsuccessfully to enforce tithing on its members. It was not until the year 777 that Charlemagne legally allowed the church to collect tithes. That is the history of tithing found in the Encyclopedia Britannica, Encyclopedia Americana and the Roman Catholic Encyclopedia.

Point #21. Hermeneutics

Tithe-teachers use their own blended pick-and-choose principles which are extremely inconsistent. They reject the basic Covenant principles of Calvin which discard tithing as part of the worship statutes. They also reject basic Dispensation principles which discard the entire Mosaic Law unless it is repeated to the Church in terms of grace. They attempt to teach that the whole Law is still in effect in order to include tithing and then discard almost everything except tithing. While quoting Matthew 5:17-18 they ignore 5:19 and the context of 5:20-48, which is an illustration of the whole law. Yet 5:17-18 demands either all of the Law of Moses or none of it in the Old Covenant context. The tithe-teachers blended compromise is a modern scandal of God's Word. (Chapters 18, 26, 30)

Conclusion

Tithing failed national Israel and it has also failed the Church (Heb. 7:12-19). Churches showcase success stories but fail to mention the testimonies of those who have tithed for generations without escaping poverty. Today the very lowest income class pays the largest percentage to charity. Yet most remain in poverty. Meanwhile many atheists become wealthy by simply following principles of money management which also makes many tithers successful. Neither the lottery, nor the tithe is a magic get-rich-quick answer to replace education, determination and hard work. If Malachi 3:10 really worked for New Covenant Christians, millions of poor tithing Christians would have escaped poverty and would have become the wealthiest group of people in the world instead of remaining the poorest group. There is no evidence that the vast majority of poor tithe-payers are ever blessed financially merely because they tithe. The Old Covenant blessings are not New Covenant blessings (Heb. 7:18-19; 8:6-8, 13).

In God's Word, tithe does not stand alone. It is the tithe of FOOD. The HOLY biblical tithe was very narrowly defined and limited by God Himself. True biblical tithes were always: (1) only food, (2) only from the farms and herds, (3) of only Israelites, (4) who only lived inside God's Holy Land, the national boundary of Israel, (5) only under Old Covenant terms and (6) the Increase could only be gathered from what God produced.

Therefore, (1) non-food items could not be tithed; (2) clean wild game animals and fish could not be tithed; (3) non-Israelites could not tithe; (4) food from outside God's holy land of Israel could not be tithed; (5) legitimate tithing did not occur when there was no Levitical priesthood; and (6) tithes did not come from what man's hands created, produced or caught by hunting and fishing.

I invite church leaders into an open discussion of this subject. The careful and prayerful study of God's

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Word is essential for church growth. May God bless you in that study.

Reconstructing a Biblical Model for Giving: A Discussion of Relevant Systematic Issues and New Testament Principles

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In a previous article the authors discussed all relevant references to tithing in Scripture and concluded that the continuation of a tithing requirement can not be adequately supported by the exegesis of individual texts. In the present essay they assess the applicability of tithing in light of pertinent systematic issues. Following a discussion of the relationship between the Mosaic Law and the new covenant, larger systematic issues that have been used to argue for the continuation of tithing are analyzed and critiqued. The article concludes with a survey of New Testament principles for giving.

In our previous discussion of the Old and New Testament passages regarding tithing,[1] we concluded that the view that Christians are required to give at least ten percent of their income lacks adequate support from the biblical data. This is not to say that Christians are not required to give, but that no Scripture commands a certain percentage as the minimum giving requirement. The issue of whether or not Christians are required to tithe involves more than an exegetical discussion, as larger systematic issues need to be considered as well. Therefore, we will now discuss the relationship between the Mosaic Law and the new covenant. Space prohibits an in depth discussion and analysis of views such as the Reformed, Dispensationalist, or Catholic views on Law and gospel. After presenting the eschatological continuity view, which maintains that the relationship between the Mosaic Law and the new covenant does not support a mandated tithe for Christians, several arguments for the continuation of tithing flowing from larger systematic considerations will be analyzed and critiqued. This will be followed by a presentation of the New Testament teaching on giving.

SYSTEMATIC ISSUES RELATED TO TITHING AND GIVING

“Not to Abolish, but to Fulfill”: The Eschatological Continuity View

The discussion on the continuity or discontinuity of any law within the Mosaic code should include, at some point, a proposal for the relationship between the old and new covenants. The issue of whether or not a Christian is required to give at least ten percent of his income is no exception. One of the key passages for the Law and gospel issue is Matt. 5:17–20.

The “eschatological continuity view” of Matt. 5:17–20 considers the Law of Christ to be a qualitative advancement over the Mosaic Law. It affirms a certain degree of discontinuity between the Old and the New Testament similar to the Anabaptist and Dispensationalist traditions while at the same time acknowledging the element of continuity between Moses’ and Jesus’ teaching which is stressed in Reformed theology. Wells and Zaspel have noted that “Moses is not so much abolished as he is ‘fulfilled’ and so reinterpreted in light of the epochal events associated with Christ’s first coming.”[2] If the infinitives in Matt. 5:17 are viewed as infinitives of purpose, it is possible to say that the “purpose of Jesus’ ‘coming’ entailed doing something with/to the Law of Moses.”[3] But what effect does Jesus’ coming have on the Law?

First, the phrase “the Law or the prophets” (Matt. 5:17) should be understood as referring to the entire Old Testament.[4] The contrast is between “abolishing” and “fulfilling,” but the exact meaning of the word *plhroww* (“fulfill”) is debated. Some proposed meanings, such as “keep,” “confirm,” or “validate,” can be rejected outright, based on Matthew’s use of *plhroww*. Matthew uses *plhroww* sixteen times and with two different senses (excluding Matt. 5:17): (1) literally, to fill up (like a container);[5] and (2) figuratively, in relationship to prophecy, usually in an introductory formula to an Old Testament citation. [6] Banks’ descriptions of the effect Jesus’ coming had on the Mosaic Law include “new,”[7] “new norm,”[8] “goes far beyond,”[9] and “transcend,”[10] but not abrogation.[11] When deciding on the meaning of this passage, it is important to note that the word used as a converse to “abolish” is not the Greek equivalent to “confirm,” “enforce,” or “obey,” but the word *plhroww*. [12] Banks, adducing Matt. 11:13, notes that both the Prophets and the Law point forward, principally and in the same way, to Jesus.[13] He concludes that “[t]he word ‘fulfill’ in 5:17, then, included not only an element of discontinuity (that which has now been realized transcends the Law) but an element of continuity as well (that which transcends the Law is nevertheless something to which the Law itself pointed forward).”[14] Hence “fulfill” conveys the notion of being complete, “by giving the final revelation of God’s will to which the Old Testament pointed forward, and which now transcends it.”[15]

Jesus goes on to say that the Law will not “pass away” and modifies this statement with two “until”-clauses. The first “until” (“until heaven and earth disappear”) refers to the end of the age, and the second (“until everything takes place”) applies to all that has been prophesied,[16] not Jesus’ ministry or work on the cross.[17] “These commandments” does not pertain to Jesus’ teaching,[18] but to the Old Testament.[19] Banks, citing the parallel between Matt. 5:19 and 28:20, contends that *ejntol_* does not always refer to the Old Testament, but one verse contains the noun form (Matt. 5:19) and the other the verb form (Matt. 28:20). Therefore, while every law must continue to be practiced, “the nature of the practicing has already been affected by vv. 17– 18.”[20] So is there a difference in practice? And, if so, how can this be substantiated? Jesus clarifies and gives five examples (antitheses) in Matt. 5:21–48.

These antitheses in Matt. 5:21–48 demonstrate Jesus’ point. He is not annulling or abrogating any of the Old Testament laws. Rather, he is correcting the misunderstanding and misinterpretation of the Pharisees concerning the laws,[21] pointing back to the true meaning of the Law and the underlying principles from which they developed, which constitute the abiding moral norms. While Banks is technically correct that *plhroww* by itself may not be capable of conveying the notion of “setting out the true meaning,”[22] contextually this gloss comes close to capturing the sense in which Jesus seems to understand his fulfillment of the Old Testament Law.

In the antitheses, Jesus is explaining the direction in which these Old Testament commandments point. This may for all practical purposes appear as intensifying or annulling, but the route to the conclusion is different.[23] The way in which one comes to a conclusion on how a Mosaic Law applies to a Christian is extremely important. If one held to abrogation for all Mosaic laws, one would, in practice, be correct as far as the sacrificial system is concerned. Yet one would be wrong with regard to laws prohibiting murdering or coveting.

All of the Old Testament is binding on Christians in some sense.[24] This needs to be balanced with the fact that “the Old Testament’s real and abiding authority must be understood through the person and teaching of him to whom it points and who so richly fulfills it.”[25] Therefore, Banks is correct when he says that “it is in the Law’s transformation and ‘fulfillment’ in the teaching of Jesus that its validity continues.”[26] How does Jesus fulfill the Law? Jesus is the eschatological goal or end of the Law (Rom 10:4); he is the fulfillment toward which the Law had been pointing.

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Therefore, this view on the Law does not necessitate the abrogation or continuation of tithing; one would need to look at what the tithe was, how it functioned in the Mosaic Law, and if any fulfillment occurred that changed how tithing was to be practiced. The above discussion has shown that the tithe's function in the Mosaic Law was connected to the Temple and sacrifices. The once-for-all sacrifice of Jesus on the cross should therefore, among other things, be viewed as constituting the fulfillment of this specific Mosaic law.[27]

While the idea that the Mosaic Law should (or even could) be divided into three categories (civil, ceremonial, moral) is untenable, all views on the Mosaic Law must take into account the crucifixion. All prescriptions of the Mosaic Law that are tied to sacrifices will undergo heavy reconsideration as far as external practices are concerned. It is not that believers refuse to take part in the "sacrificial system," for by placing one's faith in Christ one has trusted that his sacrifice is able to accomplish more than what the Mosaic prescriptions could: eternal forgiveness of sins; a once-for-all sacrifice. This "once-for-all" nature demonstrates the superiority of Christ's sacrifice over the Mosaic prescriptions. The Levites' main functions were to take care of the temple and to stand between Israel and God to offer daily sacrifices for sin; our sacrifice is complete. Therefore, there is no longer any need for Levites; no one stands between God and people but the "man Christ Jesus" (1 Tim 2:5).[28] Tithes (and offerings) are inextricably tied to the Mosaic sacrifices.[29]

This does not eliminate the principles set forth in the tithing passages. Brandenburg says that "[t]he entire Old Testament Law is but a shadow of that which is realized in Christ (Col. 2:16–17). The Law is always at one and the same time indication and promise of the new order of life." [30] Therefore, we propose that the New Testament can be mined to discover principles for giving which are concrete and which are not at odds with the principles of the tithing laws. However, the concept of ten percent has no place in the new covenant. Verhoef provides a fitting conclusion: "In connection with 'tithing' it must be clear that it belonged, in conjunction with the whole system of giving and offering, to the dispensation of shadows, and that it therefore has lost its significance as an obligation of giving under the new dispensation. The continuity consists in the principle of giving, in the continued obligation to be worthy stewards of our possessions, but the discontinuity in the manner in which we fulfill our obligations." [31]

Arguments for the Continuation of Tithing that Flow from Larger Systematic Considerations:

A Brief Analysis and Critique

In light of these observations, evidence for the continuation of tithing is found wanting even on a larger theological scale. Not only do none of the biblical passages provide an adequate exegetical basis from which to argue for a continuation of the tithing requirement for New Testament believers,[32] a proper way of construing the importance of Jesus' comments in Matt. 5:17–20 along the lines of the eschatological continuity view presented above, likewise, does not warrant the conclusion that the tithing requirement continues into the New Testament period. The only ground of appeal left is therefore a variety of other arguments that flow from larger systematic considerations. We will briefly analyze and critique three of the most common arguments below.[33]

Arguments. First, many among those who hold to a system known as covenant theology view tithing as part of the moral law. This group divides the law into three parts: moral, civil, and ceremonial. Proponents of this view say that the ceremonial law was fulfilled or completed by Christ and the civil law no longer applies because we have separated church and state. The civil law is helpful guidance

to governments, but not binding. However, the moral law continues on, since it is a reflection of the character of God.[34] This group typically contends that laws do not have to be repeated in the New Testament in order to continue: the continued relevance of a law is assumed, its abrogation needs to be stated.

Second, some Christians hold to the obligation of tithing because of traditionalism. The argument is usually stated in terms of the way things have always been done in their church.[35] Some in this category believe that the word “tithe” means “a religious monetary gift,” with no specific amount attached to the word. While one group asserts that ten percent is the minimum one should give, others (while still using “tithing terminology”) do not conceive of tithing in terms of giving a certain percentage of one’s income. Some ministers in this category are fearful of what would happen should they tell their members that they are not obligated to tithe. They claim that their church may suffer financially. They fear that monetary giving would severely decrease. They are also concerned regarding what should be the message to their congregation on how, and how much, to give. Since they do not see a viable alternative, they continue to teach tithing (and in many cases, tithing as a ten percent-minimum requirement). What could be the harm, they argue, of teaching what is, after all, a biblical requirement?

A third approach is that of pragmatism. Those in this group fall under several different categories. Some claim that it is simply easier to tell Christians that they should give at least ten percent rather than to try to explain another, more complicated, method. Related to this, some are fearful that the alternative (presented below) will lead to a decrease in giving.[36] Admittedly, it is simple to tell church members, students, and pastors that all they need to require people to do is to start with ten percent. Such a requirement has the advantage of requiring believers to give a clear-cut figure of their income which removes all ambiguities. Simply asking people to take their paycheck and to multiply it by 0.10 and then write a check based upon that total is less complex than the principles we will present below. Overall, those who teach tithing for pragmatic reasons have an easy-to-do and easy-to-understand doctrine on giving for Christians (especially new believers).

Brief Analysis and Critique. Are any of the above arguments compelling? First, regarding covenant theology, arguing from within this system, the major problem with this view is that tithing is in no way tied to the moral law. Assuming for a moment that the distinction between moral, ceremonial, and civil law is unproblematic (which it is not), tithing is part of the ceremonial law, and possibly part of the civil law. But nowhere in the Old Testament is tithing connected to the moral law. Second, the problem with traditionalism is that, in keeping with a principle that evangelicals have held dear at least since the Reformation, unless a requirement can be established from Scripture, it should not be imposed upon believers. Another misunderstanding is that, as we will attempt to demonstrate below, unless tithing were taught, believers would be left in a vacuum as far as giving is concerned, and the church’s financial standing would therefore suffer. To the contrary, there are in fact many principles on giving Christians can be taught to observe apart from a tithing requirement. Finally, as to pragmatism, these adherents have given up attempting to prove that tithing is a scriptural obligation for those in the new covenant period. It does not matter how simple or complex the teaching may be: if it is biblical, it must be taught and obeyed. If the evangelical church decides to base its teaching upon what is pragmatic, then doctrine is relegated to second place. Any church that decides to do this will cease at that point to be evangelical. Doctrine must remain central to our teaching and faith.

There are other problems with the concept that tithing is still obligatory for Christians. Nowhere are Christians commanded to tithe in the New Testament. This fact alone should raise concerns for those who believe the issue is black and white and believers ought to tithe today. The issue of multiple tithes

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(that the Israelites actually gave at least twenty percent per year) likewise has yet to meet a satisfactory answer. To call for the cessation of two of the three tithes, while leaving one intact, would seem to require some major theological nuancing. Though the New Testament discusses giving at many junctures, no passage ever cites a specific percentage.[37]

The references to giving in passages such as Gal 6:6, 1 Tim 5:17, and 2 Cor. 8–9 lead one to believe that the issue of giving was a vital one in many churches. Paul could have simply addressed this issue by appealing to the Old Testament teaching of tithing. However, he never resorted to this type of approach.

Tithing proponents typically fail to recognize that tithing is an integral part of the Old Testament sacrificial system that has been once and for all fulfilled in Christ. The Epistle to the Hebrews, Rom 10:4, and Matt. 5 all point to this reality. This may be the best reason why tithing is not commanded in the new covenant era: it was fulfilled in Christ. Some tithing supporters view the Old Testament teaching on tithing as an act one must perform to show honor and respect to God, regardless of its possible fulfillment in Christ. Yet, in the Old Testament tithing is commanded for the support of the priests and Levites who are in charge of the temple. It is also linked with offerings, which, despite how this may be taught today, does not refer to the amount above ten percent. An offering in the Old Testament did not refer to adding a “tip for God,” as it were, after one had fulfilled the tithe, but to “the peace offerings and other sacred gifts, in the form of the breast of the wave offering, the thigh of the ram of ordination (Exod. 29:27, 28; etc.), cakes of leavened bread, etc. (Lev. 7:14).”[38]

Conclusion. The case for tithing ultimately rests not on the exegesis of biblical passages on tithing, but on arguments from a theological system or tradition. We have attempted to show that the text of Scripture contains no exegetical basis for tithing. What is more, arguments from theological systems or traditions have been shown to be unpersuasive as well. As Verhoef concludes,

An important consideration in connection with this pericope [Mal. 3] is whether the demands and the promises are also applicable in the NT dispensation, as they were under the OT dispensation. Our answer must be “Yes” and “No.” Yes, because there is continuity in connection with both our obligation to fulfill our stewardship and the promises of God’s blessing in our lives. This cannot be denied. At the same time our answer must be “No,” because we also have a discontinuity pertaining to the specific relationship between the OT and the NT and the relative dispensations. The discontinuity consists especially in the outward scheme of things, regarding both the obligations and the promises.[39]

For this reason we conclude that New Testament believers should not be required to give ten percent or more, but not less, of their income. This does not mean that we are left with nothing. Those who do not hold to the position that tithing is obligatory for Christians have been charged with teaching that believers need not give to the church. But this charge is similar to charging Paul with encouraging believers to sin when he teaches salvation by faith through grace apart from the Law (Rom 3:23). As will be seen, the New Testament provides more than sufficient guidance for giving. In fact, it sets a considerably higher (albeit more complex) standard than merely giving ten percent of one’s income. The following presentation is not intended to be exhaustive but attempts to delineate the major principles for giving contained in the New Testament.

THE NEW TESTAMENT TEACHING ON GIVING

Paul and Giving[40]

While Paul never discusses tithing, and Jesus did so only incidentally, both address giving and stewardship.[41] There are many words used in the New Testament that refer to a gift or giving. Carivzomai (glossed “freely give,” “deliver,” or “forgive”) is not once used in the New Testament with reference to money.[42] The subject is usually, but not always, God. Dovsis occurs twice in the New Testament, in Phil. 4:15 and Jas 1:17. In the former passage, the expression most likely refers to money[43] and Paul’s praise of the Philippians for their support. The latter passage does not specifically refer to money, though a reference to money could be involved.[44] Dovths occurs only once in the New Testament (1 Cor. 9:7) where it refers to one who gives monetarily. This passage will be discussed further below. Dwrevomai, dwreavn, dwvrhma, dwreav, and cavrisma involve no direct references to money.[45] Dw/ron occurs nineteen times in the New Testament.[46] The only references related to money are in Matt. 2:11; 15:5 (par. Mark 7:11); and Luke 21:1, 4. The first (Matt. 2:11) describes the wise men’s gifts to Jesus. Matthew 15:5 (par. Mark 7:11) discusses Corban and honoring one’s father and mother. The final references are to the widow’s mite in Luke 21:1–4 and the deep sacrifice of her gift. Of the 155 occurrences of cavris, only the use in 1 Corinthians 16:3 has money as a referent. This text will be examined below. Dovma occurs four times (Matt. 7:11 par. Luke 11:13; Eph. 4:8; Phil. 4:17), and three of the four passages may involve a reference to money. Philippians 4:15–17 will be discussed below. The word evlehmosu,nhn, glossed “donation,” “almsgiving,” or “charitable giving,” occurs thirteen times.[47] None of the uses are particularly helpful for giving in the new covenant period. Metadivdwm occurs five times,[48] and two uses are significant for our study: Rom 12:8 discusses the spiritual gift of giving and Eph. 4:28 refers to giving to the needy. The approximate 417 occurrences of divdwm make an even cursory survey here impossible. A few occurrences do stand out, however. One group of verses involving divdwm discusses giving to the poor.[49] From this group, we will focus on 2 Cor. 9:9 below. In another verse (Acts 20:35) Paul is quoting Jesus: “It is more blessed to give than to receive.”

The four main passages in which Paul discusses giving are 1 Cor. 9:1–23; 16:1–4; 2 Cor. 8–9; and Phil. 4:15–17.[50]

Does Paul Discuss Tithing?

Paul does not explicitly refer to tithing anywhere in his writings. Nevertheless, some have argued that Paul’s lack of mentioning the tithe does not equal his rejection of the practice.[51] Yet it is unclear why the apostle would discuss giving monetarily to the church and not mention tithing if this in fact is what he had in mind. It is entirely possible for someone to discuss a subject such as tithing without mentioning the word. We will therefore examine the four just-mentioned Pauline passages on giving to see if the subject is tithing even though the word “tithing” is not used.

First, 1 Cor. 9:13–14 may be the most difficult passage in one’s determination of whether or not Paul ever refers to the concept of tithing. If at any point Paul were to appeal to Mal. 3 or to tithes and offerings, this would be the most likely place for him to do so. In fact, the language of these verses is very intriguing. The main point of the passage is found in verse 4: Do not Paul and the other apostles have the right to have their needs supplied by those to whom they minister? This question is still part of the larger discussion from chapter 8 regarding food sacrificed to idols. The overall context is that of foregoing rights. This is supported by all of the illustrations provided by Paul.[52] The concept of his

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needs being supplied by others is supported by his question about working in verse 6: are Barnabas and Paul the only two who have to work while the others are supported? Collins summarizes it this way: “As an apostle Paul had a right to receive financial support from the community to which he was sent.”[53] The setting is similar to a courtroom and Paul is providing his own defense.[54]

In verse 7, Paul accumulates as many as three illustrations regarding receiving support:[55]

- (1) soldiers do not serve in the military at their own expense; the government provides for them;
- (2) when a farmer plants a vineyard he, naturally, will eat some of the fruit; and
- (3) a shepherd partakes of the milk of his flock.[56]

Collins and Garland say that these three examples (and the ones to follow) are “secular.”[57] However, the difference between the first three examples and the last two (discussed below) is one of authority: the first three are illustrations and/or examples from human reasoning, the last two are proofs based upon the Old Testament.[58] Paul’s final proof is a quote from Jesus.

Verse 8 begins Paul’s defense of this principle of support through an appeal to the Old Testament, specifically Deut. 25:4: “Do not prevent an ox from eating while it is treading out the grain.” Paul’s application is that, since he sows[59] spiritual things, he should reap material things (v. 11).[60]

He then explains (v. 12) that he and the other apostles voluntarily chose to forego this right for the sake of the gospel. Of the four illustrations Paul has given thus far, three are “common sense” and one is a proof from Deuteronomy. Now illustration number 5 follows: “Do you not know that those who minister in the Temple get their meals from the Temple, and those who serve at the altar partake in what is offered on the altar?” This is a reference to the priests who served in the Temple as prescribed in the Mosaic Covenant.[61] Ministers of God should be supported for their spiritual service. However, the next verse says that, “in the same way,” preachers in the new covenant should receive support for their ministry. Does “in the same way”[62] refer to tithes and offerings?[63] There are a few ways in which this argument could be made.

One argument holds that while the priests were to live off of the sacrificial system by means of the tithes and offerings given to them, preachers[64] are “to live from the gospel” (ejk tou eujaggelivou zh/n). If the priests lived off the sacrificial system, and the sacrificial system provided them with tithes and offerings, two questions then arise: What is the relationship between the gospel and tithes and offerings? And can tithes and offerings be separated from the rest of the sacrificial system and be applied to the gospel ministry?

The gospel is the fulfillment of that to which the ceremonial law pointed. Lenski, commenting on this verse, states it well: “Christianity has superseded the old Temple ritual. Paul does not need to explain this change.”[65] While the sacrificial system was a shadow of the substitutionary death of Christ, the gospel brings that shadow into completion: no longer are sacrifices necessary, because Christ has become our sacrifice. Therefore, because of the relationship between the gospel and the sacrificial system, to import “tithes and offerings” into the new covenant appears wholly inappropriate.[66] Lenski provides the proper conclusion to this verse: “The Old and New Testaments combine in assuring full support to God’s workers.”[67]

From the present passage, then, the following argument could be made. Paul, in verses 13–14, was saying that the apostolic/preaching ministry in this age has replaced the ministry of the priests and Levites. Therefore, since the priests and Levites are no longer active, apostles and preachers should receive the tithes that formerly went to the priests and Levites. What is wrong with this kind of reasoning?

To be consistent, one would have to see Paul saying that, in some way, he is a soldier, a farmer, a shepherd, and an ox. While some of these may be understood both literally (i.e., flock = flock of animals) or metaphorically (flock = followers of Christ), it does not work for all of them: Paul used the analogy of being a soldier of both himself and Timothy in 2 Tim 2:4;[68] the verb used for “planting” (futeuww) is used previously in 1 Cor. three times (3:6, 7, 8) and always with the metaphorical meaning of introducing the gospel message to a new community; the verb for shepherding (poimaivnw) is used metaphorically in Acts 20:28 by Paul (cf. Acts 20:16–18) to refer to the role of elders.[69]

Yet nowhere does Paul refer to himself analogously as an ox or any animal similar to it. This argument would also be based upon the idea that Paul is deliberately using a double entendre, which is not altogether clear in this passage. Therefore, unless one can apply the illustrations or proofs consistently, their purpose should be kept in mind: the worker has the right to be supported by his work. Again, this is all subsumed under the argument that Paul chose to forego his right, as the Corinthians were urged to do in the case of meat sacrificed to idols.

For these reasons this alternative explanation of verses 13–14 is found wanting. More likely, Paul referred to the temple because of the context of this discussion: food sacrificed to idols. This illustration or proof is extremely pertinent because of the context of chapters 8–9.[70] Hence, Paul provided three illustrations from everyday life, two proofs from the Old Testament, and a final proof from Jesus. In verse 14, Paul says that Jesus “directed” (die,taxen) those who preached the gospel to live from the gospel, which is most closely paralleled in the Gospels to Matt. 10:10b: the worker is worthy of his provision.[71] Each type of proof given by Paul is gradually more persuasive. While examples from everyday life might open the Corinthians’ eyes to what Paul was saying, and while his proofs from the OT should have been satisfactory evidence, the argument is conclusive by citing Jesus.

While Paul therefore provides six arguments to demonstrate that a worker deserves his wages, he has nonetheless chosen to forego those rights. Consequently, the Corinthians, for the sake of the gospel, should likewise be prepared to forego their right of eating meat sacrificed to idols. As Barrett concludes, “Reason and common experience; the Old Testament; universal religious practice; the teaching of Jesus himself: all these support the custom by which apostles (and other ministers) are maintained at the expense of the church which is built up by their ministry.”[72]

The second potentially relevant passage in Paul’s writings is the offering mentioned in 1 Cor. 16. However, as noted, this passage is not directly relevant for a discussion of tithing for at least two reasons. First, the reference is not to people’s regular giving (be it weekly or monthly) but to a special collection taken up for the poor believers in Jerusalem. Second, there is no mention of giving ten percent of one’s income by way of a regular tithe.[73] When Paul discusses the amount (“as he may prosper”), he uses a phrase that probably refers to “that in accordance with ‘whatever success or prosperity may have come their way that week.’”[74] Fee concludes: “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.”[75]

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Third, in 2 Cor. 8:8, Paul is instructing the Corinthians that their giving was to be done freely, as purposed in their hearts. Nothing is said about giving a specific amount or percentage of their income. [76]

Fourth, in 2 Cor. 9:7, Paul informs his readers that their giving should not be done out of *ajnavgh* (“compulsion”). This word is linked with *l___s* (“grudgingly”)[77] and is set in contrast to the clause before it: *e{kastos kaqw;s proh,|rhtai th/| kardiva/* [“as each one has purposed in his heart”]. The use of *kardiva* does not reflect an appeal to an emotional response, but one of “moral resolution.”[78] Paul is describing to the Corinthians a type of giving that is different from tithing. The Corinthians are not obligated to give to this offering; their participation is voluntary. And they are not to give a prescribed amount but rather should give according to their own determination. In fact, the words “should give”[79] or “must do”[80] have to be provided in translation. The absence of these words in the Greek softens Paul’s pronouncement.[81] If a prescribed amount were predetermined, this would negate the teaching that one can determine or “purpose” an amount in one’s heart.

Paul had every opportunity to discuss tithing in these passages. His audience was not specifically a Jewish one, which is why one might expect him to clarify or distinguish between free will offerings and involuntary tithing.[82] An argument from silence can be precarious, but is not always without weight. [83] If it can be shown that a reference should have been made but was not, an argument from silence may have merit.

On Paying Teachers

Three verses in the Pastoral Epistles warn about leaders who “love money” (1 Tim 3:3; 6:10; 2 Tim 3:2). While this is truly a danger, another danger that Paul warns the Corinthians about is that of “muzzling the ox while he is threshing” (1 Cor. 9:9).[84] A similar verse is Gal 6:6. A distinction is made between “the one who is taught” and “the one who teaches.”[85] This passage calls for financial support for those who teach.[86] While the phrase “all good things” may refer to more than money, it does have to do with financial support.[87] Another understanding would be that this refers to the Jerusalem collection, but this hypothesis has been satisfactorily refuted.[88] Therefore, we have an early teaching[89] that refers to paying teachers for their service. How was this supposed to happen?

This is where the “argument from silence” appears. Since Paul’s discussion of giving in 1 Cor. 16 refers to a special collection taken up among the Gentile churches for the Jerusalem church, his teaching on the support of ministers is limited to 1 Cor. 9; 2 Cor. 8–9; and Gal 6:6. No set amount or percentage is provided in these passages. In light of the fact that Paul is not writing exclusively to Jewish congregations, one would expect some explanation of tithing if the apostle intended for this practice to continue. An explanation would also be needed if the common understanding of three tithes were to be corrected.[90] Paul’s discussion of supporting teachers in the above-mentioned passages shows that this was a concern for Paul. If this was an important issue, why is there no teaching on tithing? To be sure, many religions and countries surrounding Israel practiced some form of tithing,[91] but the rules in the Mosaic Law are very specific and fairly complex, and matters are not quite as simple as giving ten percent of one’s entire income. No Christian reformulation of this doctrine is presented, even though supporting ministers seems to have been an important issue.

First Corinthians 9, 2 Cor. 8–9, and Gal. 6:6 would seem to be the ideal place for Paul to mention of tithing if he in fact held to such a requirement. Yet since Paul makes no reference to tithing, and since neither Jesus nor any other passage in the New Testament compels Christians to tithe, the requirement

for believers to give at least ten percent of their income should be replaced with teaching on the New Testament principles of giving sketched out below.

New Testament Principles for Giving

The New Testament discusses money frequently, especially Jesus, who consistently taught on the subject of stewardship.[92] For this reason we may expect that the New Testament authors provide instructions on giving. As will be seen below, this is in fact the case.

1 Corinthians 9:1–23. As discussed above, Paul is attempting to communicate to the Corinthians that a preacher of the gospel has a right to live by the gospel. By this Paul means that preachers deserve to get financial support for their work (1 Cor. 9:14). However, Paul accepted no such gift from the Corinthians. While he could have asked for it, he was not required to be rewarded financially for his work. He is not saying this so that he will get paid (1 Cor. 9:15), but so that the Corinthians will realize that others have the right to be paid for their service.

From this we can extract the principle that as a community the church must make sure that those who are over it spiritually have their needs met. When church members give financially to the church, they should take this into consideration. If God has provided the money, and the pastor of a church has a legitimate need, the need should be met.

1 Corinthians 16:1–4. This brief section contains several principles for giving. As stated above, there are several problems with linking the present passage to a tithing requirement. First, as noted, the reference is not to people's regular giving (be it weekly or monthly) but to a special collection taken up for the poor believers in Jerusalem. Second, there is no mention of giving ten percent of one's income by way of a regular tithe. What is more, third, the phrase "as he may prosper" also excludes the conclusion that a specific amount was in mind.[93] For this reason Fee is surely correct when he concludes that "[t]here is no hint of a tithe or proportionate giving" in the present passage.[94]

While 1 Cor. 16:1–4 can therefore not be legitimately used to support a tithing requirement in the New Testament period, it is still possible to glean helpful principles for giving from this passage. First, giving should be done regularly. Paul tells the believers to give on the first day of the week (1 Cor. 16:1). The practical reasons for this may be that (1) it is easier to give small amounts frequently than large sums on a monthly or even annual basis; and (2) the church has ongoing needs and financial obligations which requires regular weekly giving.[95]

Second, giving should be proportionate in keeping with a household's income. In Paul's terms, the amount to be set aside (qhsaurivzwn) depends on the degree to which the giver has been prospered (eujodw/tai). No percentage is given. This would have been an ideal place for tithing to enter into the discussion. Yet tithing is not mentioned. According to Paul, if anyone has been prospered greatly, he should give a large amount. If one has prospered only a little, a smaller gift is completely acceptable.

2 Corinthians 8–9. This passage provides a few additional principles for new covenant giving. In commenting on these two chapters, Blomberg says that "grace is the entire theme of this entire two-chapter section." [96] In 2 Cor. 8:2–3 Paul praises the Macedonians for their giving which was (1) according to (and, in fact, beyond) their ability; and (2) voluntary. The Macedonians were not required to give a prescribed amount or percentage.[97] Rather, they gave as they had been prospered, according to their ability (kata; duvnamin). Their giving was sacrificial and generous [98] in that they actually gave

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beyond what Paul thought they were able to do. In fact, the Macedonians were considered poor, yet they still gave.[99] Davis states the principle this way: “Sacrificial giving is measured, not by what is given, but by what remains.”[100]

Their giving was also “of their own accord” (*aujqaivretoi*), a word that refers to the Macedonians’ free or spontaneous giving.[101] They did not need to be asked to give. Giving should not have to be requested. Rather, the believer should seek to find a need that he is able to meet and thus help out a fellow believer. Notice that the Macedonians were pleading with Paul to allow them to be involved in this offering (2 Cor. 8:4). Christians should be alert to find opportunities where they can use the resources God has given them.[102]

In verse 9 Paul provides a reason for giving in the way he is prescribing: Jesus gave of himself. The mention of love in verse 8 prompts this thought. Our giving should be compelled by love. The ultimate demonstration of love was Jesus’ death on the cross (see 1 John 4:9–10). Generous and willing giving occurs when the motive is love. In 2 Cor. 8:12–14 Paul unfolds the principle that, within the Christian community, there should be some level of equality. This is not an argument for communism or thoroughgoing egalitarianism. Paul’s point is rather that no one should go without his or her needs being met.[103] God has apparently provided the Corinthians (and others) with enough resources so that the Jerusalem believers might have their needs met.

The meaning of 2 Cor. 8:13 is captured well by the New Living Translation: “Of course, I don’t mean you should give so much that you suffer from having too little. I only mean that there should be some equality.”[104] Paul does not want the Corinthians to give so much to the Jerusalem church that they end up needing an offering for themselves. To give so much that one ends up in debt is foolish.[105] Paul’s main point in 2 Cor. 8:12–14 is not that he desires the Corinthians and the Jerusalem church to switch places. He rather urges the Corinthians to give as they said they would, and to do so out of love.

Another principle that can be derived from 2 Cor. 9 is found in verse 6. Paul illustrates this principle by saying that no farmer would ever consider his seeds wasted when he sowed. Therefore, “plentiful giving will result in a plentiful harvest.”[106] This does not mean that we should give so we can get more for ourselves, but that one motivation for giving is that God will bless us so we can continue to be generous.

The principle derived from 2 Cor. 9:7 concerning the amount of giving was discussed above. However, this verse concludes by saying that the giver should be *iJlarovn* (“cheerful”) in his giving. The Old Testament background for this is Prov. 22:8 (LXX):[107] “God loves [or blesses] a cheerful and generous man.”[108] Barnett summarizes this principle succinctly: “only a real appreciation of God’s grace to us can prompt us to give ‘cheerfully.’”[109]

Philippians 4:15–20. Philippians 4:15–20 functions as an indirect “thank you” from Paul to the Philippians, which was in keeping with Greco-Roman societal norms.[110] A few details of this passage will now be examined to see if and how the Philippians’ giving was synchronized with the principles Paul set forth more prescriptively in other passages.

First, the Philippians’ giving was closely related to the relationship they had with Paul.[111] Second, their giving was related to the gospel. Third, they were the only church to participate in this sort of relationship with Paul. Fee points out that the language is of a business transaction: “in the matter” =

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opened an account; “giving” = credit; “receiving” = debit; “profit which increases to your account” = interest.[112]

Therefore, the gift that Paul has in mind is not limited to, but includes, money. The phrase in 4:18 (“paid in full”) adds to this theme as well. Therefore, we should understand the phrase “shared with me” to refer to the “partnership entered into.”[113] The uniqueness of this partnership was that it was three-way: Paul, the Philippians, and the gospel.

Finally, it must be noted that Paul refers to the gift(s) as meeting his “needs.”[114] As the Philippians supplied Paul’s need, so God would supply their needs (Phil. 4:19).

Three aspects of this passage stand out.[115] First, as Paul mentions the need (ujstevrhma) of those in Jerusalem in 2 Cor. 8:14, here he discusses his own need (creivan) (Phil. 4:16). When Christians see a need on the part of a fellow believer—especially a minister of the gospel—they should attempt to meet it if they are able. Second, Paul’s use of “paid in full” (ajpevcw pavnta) indicates that the Philippians had no obligation to him. His motive in this passage is not to raise more funds, but to express thankfulness. The Philippians’ giving was an example of voluntary giving: they gave what they had purposed in their hearts, not a set, required amount. Finally, they gave generously. Verse 18 contains two words (perisseuvw, “abound”; pepihvrwmai, “filled up”) which communicate the exceeding generosity of the Philippians’ gift to Paul.

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Summary

Chart 1: Principles of New Testament Giving

Principle	Description	Location
1 Systematic	Give on a regular basis, that is, weekly, bi-monthly, monthly, etc.	1 Cor. 16:1
2 Proportional	Give as you have been prospered; according to your ability	1 Cor. 16:2; 2 Cor. 8:2–3
3 Sacrificial, Generous	Give generously, even sacrificially, but not to the point of personal affliction	2 Cor. 8:2–3; Phil. 4:17–18
4 Intentional	Give deliberately in order to meet a genuine need, not out of guilt merely to soothe a pressing request	2 Cor. 8:4; Phil. 4:16
5 Motivation	Our motivation for giving should be love for others, a desire for reciprocity, and an eye to the reward from God	
a. Love	As Jesus died for the sins of others, believers should give of themselves out of love	2 Cor. 8:9
b. Equality	Believers are to give so that all needs are met	1 Cor. 9:14–15; 2 Cor. 8:12–14; cf. Gal. 6:6
c. Blessing	Give in order to receive more from God so that you can continue to bless others generously	2 Cor. 9:6
6 Cheerful	God loves a cheerful giver	2 Cor. 9:7
7 Voluntary	Giving ought to be done out of one's free volition	2 Cor. 8:2–3, 8; 9:7; Phil. 4:18

CONCLUSION

The principles of giving stated above all require one key element: a relationship with God. In the end, obedience in giving comes down to our relationship with the Father. Christians need to be willing to give whatever the Lord may ask, whether it be one percent, five percent, ten percent, twenty percent, or one hundred percent.[116] Radical obedience to his guidance is required.

Each one of the principles above is associated with our relationship with God. Far from being “emotional and mystical theology,”[117] these sound principles from the teaching of Paul will greatly test and grow our faith and dependence upon him. Carson demonstrates wisdom in saying that, rather than quibble over some of the questions concerning tithing, we should ask, “How can I manage my affairs so that I can give more?”[118]

Giving our resources to aid the ministry of God should not be viewed as burdensome. According to Blomberg, “Christian giving is a gift from the grace of God, which he enables Christians to

exercise.”[119] With the proper perspective, the more one gives, the more joy one can find in giving.

While some have argued that Christians should no longer use the word “tithe” because of the inherent Old Testament connotations, Blomberg supports the notion of a “graduated tithe.”[120] This is defined as the “more money one makes, the higher percentage he or she gives.”[121] The context of these comments by Blomberg is the overarching topic of poor Christians having their needs met.

Blomberg’s testimony regarding how he has been led to give is inspiring. However, Blomberg is not altogether clear in *Neither Poverty Nor Riches* on whether or not Christians are required to give a minimum of ten percent.[122] Many tithe supporters seem to assume that those arguing against tithing are simply trying to find a way to keep more of their money. For example, “[n]on-tithing Christians quite often seek to exonerate themselves by saying that tithing is legalistic and that Christians are no longer ‘under the Law,’”[123] or “[t]his writer cannot see how a born-again Christian, who has been saved by the grace of God, snatched out of hell, and promised eternity with Jesus in heaven, can expect to negate what God ordained in the Old Covenant and give less than a tithe.”[124] Many assume that those who do not believe in the tithe need exoneration and are giving less than ten percent. This assumption is patently false.

Blomberg correctly observes that “[t]he standard Paul exhorts us to follow is actually a more stringent one than the traditional tithe. If most affluent Western Christians were to be honest about the extent of their surplus, they would give considerably higher than 10% to Christian causes.”[125] Kaiser states that “if a tenth was the minimal amount under the Law, how can Christians do any less? Perhaps we should consider not how little but how much we can give, seeing how richly blessed we are in Christ.”[126] Research has shown that even in churches where tithing is taught the members are giving less than ten percent.[127] It may be possible that the teaching of tithing actually causes at least some people to give less. Many do not take into consideration that the motivation for not teaching tithing is one of faithfulness to Scripture, not greed. Our giving is not optional, and it should not “depend on our whim or personal feeling. . . . [T]he basis of our giving should be our love and devotion to God, in gratitude for His inestimable gift to us.”[128]

[1] Andreas J. Köstenberger and David A. Croteau, “‘Will a Man Rob God?’ (Malachi 3:8): A Study of Tithing in the Old and New Testaments,” *BBR* [previous issue; insert volume, issue, page numbers].

[2] Tom Wells and Fred G. Zaspel, *New Covenant Theology: Description, Definition, Defense* (Frederick: New Covenant Media, 2002), 86.

[3] *Ibid.*, 111.

[4] Donald A. Carson, “Matthew,” in *The Expositor’s Bible Commentary* (vol. 8; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1984), 142. Contra William Hendriksen, *New Testament Commentary: Exposition of the Gospel According to Matthew* (Grand Rapids: Baker, 1973), 288 (“the Pentateuch or the rest of the Old Testament”); David Wenham, “Jesus and the Law: an exegesis of Matthew 5:17–20,” *Them* 4 (1979): 92–96.

[5] The two references are Matt. 13:48 and 23:32. See Johannes P. Louw, and Eugene A. Nida, eds., *Greek-English Lexicon of the New Testament Based on Semantic Domains* (2 vols.; New York: United Bible Societies, 1988, 1989), 598, for the definition in Matt. 13:48.

[6] See Matt. 1:22; 2:15, 17, 23; 3:15; 4:14; 8:17; 12:17; 13:14, 35; 21:4; 26:54, 56; 27:9. For Matt. 3:15 fitting into this category, see Walter Bauer, *A Greek-English Lexicon of the New Testament and other Early Christian Literature* (3d ed.; rev. and ed. F. W. Danker, W. F. Arndt, and F. W. Gingrich; Chicago: University of Chicago

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Press, 2000), 829, who include Matt. 3:15 under this semantic range, but with a different object.

[7] Banks, *Jesus and the Law in the Synoptic Tradition*, 201.

[8] *Ibid.*, 199.

[9] *Ibid.*, 187, 191.

[10] *Ibid.*, 191, 193, 199; R. T. France, *The Gospel According to Matthew* (Grand Rapids: Eerdmans, 1987), 114.

[11] See Banks, *Jesus and the Law in the Synoptic Tradition*, 189, 193. See also France, *Matthew*, 193.

[12] See France, *Matthew*, 194.

[13] See Banks, *Jesus and the Law in the Synoptic Tradition*, 210. See also Carson, "Matthew," 39; France, *Matthew*, 194; *Gospel according to Matthew*, 114.

[14] Banks, *Jesus and the Law in the Synoptic Tradition*, 210. The term "transcend" may be problematic as well in that it may suggest that what Jesus did to the Law and Prophets was to go beyond them, while, as Carson contends, the thrust of the passage has Jesus as actually pointing back to the underlying principles that were foundational to the laws.

[15] France, *Gospel According to Matthew*, 114. Cf. Carson, "Matthew," 143: "points to." Louw and Nida, *Greek-English Lexicon of the New Testament Based on Semantic Domains*, 405, provide these definitions: "to give the true meaning to, to provide the real significance of"; "real intent"; or "real purpose." BDAG 828–29 provides the option of "to bring to a designed end." The work continues to state that in Matt. 5:17 the term means either "fulfill=do, carry out, or as bring to full expression=show it forth in its true mng., or as fill up=complete" (italics in original). This idea of showing the true meaning is tantalizing in view of how we interpret the antitheses (see below).

[16] See Carson, "Matthew," 145.

[17] See Thomas R. Schreiner, *The Law and Its Fulfillment: A Pauline Theology of Law* (Grand Rapids: Baker, 1993), 234.

[18] Contra Banks, *Jesus and the Law in the Synoptic Tradition*, 240.

[19] See Schreiner, *The Law and Its Fulfillment*, 235; Carson, "Matthew," 146.

[20] Carson, "Matthew," 146. Cf. Schreiner, *The Law and Its Fulfillment*, 235.

[21] See Vern S. Poythress, *The Shadow of Christ in the Law of Moses* (Phillipsburg: Presbyterian & Reformed, 1995), 257; Schreiner, *The Law and Its Fulfillment*, 240.

[22] Banks, *Jesus and the Law in the Synoptic Tradition*, 229.

[23] Carson, "Matthew," 144.

[24] See Poythress, *The Shadow of Christ in the Law of Moses*, 268.

[25] Carson, "Matthew," 144 (emphasis added).

[26] Banks, *Jesus and the Law in the Synoptic Tradition*, 237.

[27] We would be remiss not to mention Robert T. Kendall, *Tithing: A Call to Serious, Biblical Giving* (Grand Rapids: Zondervan, 1982), 24, who lists the relationship between Law and gospel as the second reason why Christians do not tithe. As a rebuttal, he proceeds to question motives and assumes that these people are not giving ten percent owing to greed, stinginess, or materialism. His chapter on "The Gospel and the Law" (57–69) continues this line of reasoning but does address the problem somewhat more straightforwardly.

[28] Note also that pastors (e.g., elders or overseers) do not stand between God and believers. All believers are able to approach God themselves; we are all "priests."

[29] Cf. Calkins, *The Modern Message of the Minor Prophets*, 137.

[30] Brandenburg, *Die Kleinen Propheten II*, 153. The translation is that of the present authors.

[31] Pieter A. Verhoef, *The Books of Haggai and Malachi* (NICOT; Grand Rapids: Eerdmans, 1987), 311.

[32] See the discussion above and further below.

[33] Space does not permit a discussion of dispensational or new covenant theology. As far as dispensational theology is concerned, many of its proponents do not believe that tithing is obligatory for Christians (e.g., Louis Sperry Chafer, John Walvoord, Charles Ryrie, and John MacArthur). New covenant theology is a fairly new system. Therefore (1) we have yet to find them addressing the issue of tithing in print (usually they discuss the Sabbath); and (2) the system is not centralized and is still developing. Others who do not view tithing as obligatory for Christians include: Merrill Unger, Gerald F. Hawthorne, and Ron Rhodes (see also the Church father Irenaeus).

[34] By way of suggestion, it may be more appropriate to view the civil and sacrificial laws as coming from the moral law, not as parallel to it.

[35] Not to categorize all the following as falling within this category (as some most assuredly do not), the following hold to the obligation of Christians to tithing: Larry Burkett, Charles Stanley, W. A. Criswell, Herschel Hobbs, D. James Kennedy, John Stott, Stephen Olford, Jerry Falwell, A. W. Pink, R. T. Kendall, Marvin Tate, Mark Rooker, Ron Sider (“graduated-tithing”), Pat Robertson, Jack Hayford, Gary North, and O. S. Hawkins. Some others are more difficult to classify: D. A. Carson and Walter Kaiser. Gordon Fee and Douglas Stuart apparently do not hold to the obligation of tithing (see Gordon D. Fee and Douglas Stuart, *How to Read the Bible for All Its Worth: A Guide to Understanding the Bible* [Grand Rapids: Zondervan, 1982], 137). Neither does Craig L. Blomberg (William W. Klein, Craig L. Blomberg, and Robert L. Hubbard Jr., *Introduction to Biblical Interpretation* [Dallas: Word, 1993], 279, 415; Craig L. Blomberg, *1 Corinthians* [NIV Application Commentary; Grand Rapids: Zondervan, 1994], 326; Craig L. Blomberg, *Heart, Soul, and Money: A Christian View of Possessions* [Joplin: College Press, 2000], 31, 85–87).

[36] We have actually had someone say to us that even if we were right, they could not teach it because their church members would stop giving. This was followed by the argument that God did not want this man’s church to die, so he had to continue teaching tithing, regardless.

[37] This argument from silence will be developed further below.

[38] Verhoef, *Haggai and Malachi*, 305.

[39] *Ibid.*, 311.

[40] For more development on giving in the new covenant period, see David A. Croteau, “A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era” (Ph.D. diss., Southeastern Baptist Theological Seminary, 2005), 240–59.

[41] That is, unless one holds to the Pauline authorship of Hebrews: but see Donald A. Carson, Douglas Moo, and Leon Morris, *An Introduction to the New Testament* (Grand Rapids: Zondervan, 1992), 395, and Donald Guthrie, *New Testament Introduction* (revised ed.; Downers Grove: InterVarsity Press, 1990), 682.

[42] The only possible exception is Rom 8:32.

[43] See discussion below.

[44] Neither James B. Adamson, *The Epistle of James* (NICNT; Grand Rapids: Eerdmans, 1976), 74–75, nor Peter H. Davids, *The Epistle of James: A Commentary on the Greek Text* (NIGTC; Grand Rapids: Eerdmans, 1982), 86–88 mention money when discussing “gift” in Jas 1:17.

[45] Dwrevomai (Mark 15:45; 2 Pet 1:3, 4); dwreavn (Matt. 10:8; John 15:25; Rom 3:24; 2 Cor. 11:7; Gal 2:21; 2 Thess. 3:8; Rev. 21:6; 22:17); dwvrhma (Rom. 5:16; James 1:17); dwreav (John 4:10; Act 2:38; 8:20; 10:45;

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11:17; Rom. 5:15, 17; 2 Cor. 9:15; Eph. 3:7; 4:7; Heb. 6:4); *cavrisma* (Rom. 1:11; 5:15, 16; 6:23; 11:29; 12:6; 1 Cor. 1:7; 7:7; 12:4, 9, 28, 30, 31; 2 Cor. 1:11; 1 Tim. 4:14; 2 Tim. 1:6; 1 Pet. 4:10). Regarding *dwreavn*, 2 Thess. 3:8 may contain a slight reference to money.

[46] Matt. 2:11; 5:23, 24; 8:4; 15:5; 23:18, 19; Mark 7:11; Luke 21:1, 4; Eph. 2:8; Heb. 5:1; 8:3, 4; 9:9; 11:4; Rev. 11:10.

[47] Matt. 6:2, 3, 4; Luke 11:41; 12:33; Acts 3:2, 3, 10; 9:36; 10:2, 4, 31; 24:17.

[48] Luke 3:11; Rom. 1:11; 12:8; Eph. 4:28; 1 Thess. 2:8.

[49] Matt. 19:21; 26:9; Mark 14:5; Luke 12:33; 2 Cor. 9:9.

[50] Paul does discuss giving in other passages, like Gal 2. However, for our purposes the three main passages will suffice.

[51] See George B. Davis, "Are Christians Supposed to Tithe," *CTR* 2 (1987): 89. For instance, it is typical for modern preachers to say that the tithe needs to be given and any special offering (like the one in 1 Cor. 16) should not detract from the duty to tithe. However, Paul never mentions this to a church such as the Corinthian one that was in a Hellenistic context and had shown itself to be disobedient in several areas, which would seem to indicate the need for clear teaching on a fundamental subject such as this.

[52] Four of the first five specifically mention eating or food. Only the first is not as explicit, but part of providing for soldiers would include food (cf. Archibald Robertson and Alfred Plummer, *First Epistle of St Paul to the Corinthians* [ICC; New York: Charles Scribner's Sons, 1911], 182, who say it primarily refers to the soldiers' food, but also pay and outfit). However, Gordon D. Fee, *The First Epistle to the Corinthians* (NICNT; Grand Rapids: Eerdmans, 1987), 405 n. 44, convincingly demonstrates that "provisions," and not money, is in mind (so David E. Garland, *1 Corinthians* [BECNT; Grand Rapids: Baker, 2003], 408). Raymond F. Collins, *1 Corinthians* (Sacra Pagina Series; vol. 7; Collegeville: Liturgical Press, 1999), 333, is judicious when he says that "[o]n one level Paul wishes to establish that apostolic labors merit due recompense. That pragmatic goal is subordinate to Paul's ultimate purpose, to exhort the Corinthians to forego, as he did, the exercise of their rights (*exousia*) and an otherwise legitimate use of their freedom (*eleutheria*) for the sake of others within the community."

[53] Collins, *1 Corinthians*, 330.

[54] So *ibid.*, 328.

[55] See *ibid.*, who mentions the staccato effect of the illustrations and Paul's use of alliteration and paronomasia. Robertson and Plummer, *First Epistle to the Corinthians*, 182 summarize this well: "labour may claim some kind of return."

[56] Leon Morris, *The First Epistle of Paul to the Corinthians: An Introduction and Commentary* (rev. ed.; Tyndale New Testament Commentaries; Grand Rapids: Eerdmans, 1985), 132, makes an interesting comment differentiating between these three workers: the soldier was paid wages (see above), the farmer might be the owner, and the shepherd was like a slave.

[57] See Collins, *1 Corinthians*, 333 and Garland, *1 Corinthians*, 414.

[58] See Richard C. H. Lenski, *The Interpretation of St. Paul's First and Second Epistle to the Corinthians* (Columbus:

Wartburg Press, 1946), 358; Robert G. Bratcher, *A Translator's Guide to Paul's First Letter to the Corinthians* (Helps For Translators; New York: United Bible Societies, 1982), 82. Cf. Charles K. Barrett, *The First Epistle to the Corinthians* (Black's New Testament Commentary; London: A. & C. Black, 1968), 205 and Fee, *The First Epistle to the Corinthians*, 405. F. F. Bruce, *1 and 2 Corinthians* (New Century Bible; London: Oliphants, 1971), 84, says it clearly: the first set is "human analogy" and the final two are "divine law."

[59] The word for sow is *speivrw*, a word meaning literally to sow seed and metaphorically to spread the word of God (e.g., Matt. 13:18–39; Mark 4:14; Luke 8:5; John 4:36–37). It is used with a different sense in 1 Cor. 15.

[60] For a satisfactory explanation of Paul's use of this verse, see Lenski, *First and Second Epistle to the Corinthians*, 360–61. Morris, *1 Corinthians*, 132 (so also Garland, *1 Corinthians*, 410) notes that the original verse in Deut. was in a context dealing with people, not animals. Therefore it may originally have held a figurative meaning.

[61] A question that needs to be asked of v. 13 is what *iJerovs* refers to: the temple in Jerusalem, pagan temples, or both. That this could be referring solely to a pagan temple must be rejected on the basis of the word Paul used in 1 Cor. 8:10, *eijdwlei/on*, which refers to a pagan temple. Also, Garland, *1 Corinthians*, 414, notes that *quasiasthrion*, in the NT, “almost exclusively [refers to] the Jewish cult.” While this concept of priests living off of sacrifices applies to the service of any temple (so Garland, *1 Corinthians*, 414; Bruce, *1 and 2 Corinthians*, 85; Robertson and Plummer, *First Epistle to the Corinthians*, 187; Barrett, *The First Epistle to the Corinthians*, 208), Paul probably has in mind the temple in Jerusalem (so Garland, *1 Corinthians*, 414, Bruce, *1 and 2 Corinthians*, 85; Lenski, *First and Second Epistle to the Corinthians*, 366; Bratcher, *First Letter to the Corinthians*, 84; Richard L. Pratt, Jr., *I & II Corinthians* [Holman New Testament Commentary; Nashville: Broadman & Holman, 2000], 148). Fee, *The First Epistle to the Corinthians*, 412, thinks the question does not matter and concludes that Paul would probably be thinking of Jerusalem and the Corinthians of temples in their context.

[62] W. Harold Mare, “1 Corinthians,” in *Expositor's Bible Commentary* (vol. 10; ed. Frank E. Gaebelin; Grand Rapids: Zondervan, 1976), 244, notes that the “adverb ‘thus’ shows that the principle of giving material support for those who serve in the temple is to be applied also to ministers of the gospel.” Garland, *1 Corinthians*, 415, says it “means that the Lord's command accords with reason, common practice in secular and religious occupations, and OT law.” The phrase *ou{tw{s kaiv* occurs ten times in 1 Cor. (2:11; 9:14; 11:12; 12:12; 14:9, 12; 15:22, 42, 45; 16:1) and it means that there is a correspondence, a relationship, between the two things. Usually the relationship is specifically one point of correspondence between the two things being discussed. It may be best translated with a gloss like “similarly” or “which is like.”

[63] William F. Orr and James Arthur Walther, *1 Corinthians: Introduction with a Study of the Life of Paul, Notes, and Commentary* (AB 32; Garden City: Doubleday, 1976), 239, say that Paul is referring to Deut. 18:1–4 and Num. 8:20–24. They go on to say that his “function is analogous to that of the Levitical temple servants so far as support is concerned” (*ibid.*, 242). Raymond Bryan Brown, “1 Corinthians,” in *The Broadman Bible Commentary* (vol. 10; ed. Clifton J. Allen; Nashville: Broadman, 1970), 342, says that “[p]riests in both Jewish and pagan temples receive material support in return for their services (Num. 18:9–32; Deut. 18:1–8).” Hans Conzelmann, *1 Corinthians Hermenia*; trans. James W. Leitch; ed. George W. MacRae; Philadelphia: Fortress, 1981), 157, says that Paul is referring to Num. 18:8, 31. Collins, *1 Corinthians*, 342, also sees a possible reference to priests and Levites and refers the reader to numerous verses in Leviticus. Bratcher, *First Corinthians*, 84, cites Num. 18:8–9 [sic: 19]:31 and Deut. 18:1–4. Bruce, *1 and 2 Corinthians*, 85, refers to Num. 18:8ff. Robertson and Plummer, *First Epistle to the Corinthians*, 187 cite Num. 18:8–20, 21–24 (“the Levite's tithe”), and Deut. 14:23. Interestingly, Barrett, *The First Epistle to the Corinthians*, 207–208, makes no mention of tithing, priests, Levites, or the Mosaic Law.

[64] Notice that here in v. 14 he is not just referring to apostles, but to those “who preach the gospel.”

[65] Lenski, *First and Second Epistle to the Corinthians*, 367.

[66] However, if one were to take 1 Cor. 9:13–14 as the New Testament mandate for tithing, then changes to current teaching on tithing would still need to be made. Rather than this support being a requirement of the people no matter what, Paul says that it would be his right to receive support. The analogy, if tithing is the referent, would be that people in a church would not be obligated to tithe if the pastor decided he did not want to be paid. This, then, is a change of the presentation of the tithe in the Old Testament as being “the Lord's” to now belonging to the pastor if he so chooses.

[67] Lenski, *First and Second Epistle to the Corinthians*, 368.

[68] For other instances of this theme, see Eph. 6:10–17 and 1 Tim 1:18. Only two commentators come close to this possible analysis: Robertson and Plummer, *First Epistle to the Corinthians*, 182: “who wages war upon evil, plants churches, and is a shepherd to congregations”; and Garland, *1 Corinthians*, 409: “Those who are soldiers

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in the army

of Christ, working in God's vineyard, and shepherding God's sheep also can expect to receive upkeep from their service."

[69] That verb in 1 Cor. 9:7 is followed by the noun *poivmnhn* ("flock"), which is closely related to the word in Acts 20:28: *poivmnon*.

[70] See Fee, *The First Epistle to the Corinthians*, 412; Garland, *1 Corinthians*, 414.

[71] Note the parallel verse in Luke 10:7b. The only difference is that Matthew uses *trofh/j* while Luke uses *misqou*.

[72] Barrett, *The First Epistle to the Corinthians*, 208.

[73] For further discussion of 1 Cor. 16:1–4 see the comments below.

[74] Fee, *The First Epistle to the Corinthians*, 814.

[75] *Ibid.* See also Garland, *1 Corinthians*, 754, who explicitly states that this passage does not discuss tithing. He concludes, "It might be less than a tithe; it might be far more than a tithe."

[76] See Lewis Sperry Chafer, *Major Bible Themes* (revised ed.; ed. John Walvoord; Grand Rapids: Academic Books, 1974), 254.

[77] These are virtually synonymous. So Ralph P. Martin, *2 Corinthians* (WBC 40; Waco: Word, 1986), 290.

[78] *Ibid.*, 289.

[79] See the NIV and NLT.

[80] See the NASB (1995), RSV, NRSV. Note that the KJV and NKJV have "let each one give."

[81] So David E. Garland, *2 Corinthians* (NAC 29; Nashville: Broadman, 1999), 406.

[82] Contra Greg Long, "Give Offerings to God: Malachi 3:6–18," *Theological Educator* 36 (1987): 121: "It is quite possible that tithing was not mentioned frequently because the practice was quite well established and practiced." However, no evidence is offered in support of this claim.

[83] Contra Mizell, "The Standard of Giving," 22, who asserts that "the argument from silence is always a weak one." Note also Koester, *Hebrews*, 348, and Guthrie, "Hebrews," 44, who discuss how the author of Hebrews uses this type of argumentation.

[84] The use of Deut. 25:4 here by Paul is an example of *qal wa homer* (from lesser to greater). See Orr and Walther, *1 Corinthians*, 241.

[85] The substantival participles *oJ kathcouvmenos* and *tw/| kathcou/nti* reflect this distinction.

[86] See Ernest De Witt Burton, *A Critical and Exegetical Commentary on the Epistle to the Galatians* (ICC; Edinburgh: T. & T. Clark, 1921), 335; F. F. Bruce, *The Epistle to the Galatians: A Commentary on the Greek Text* (NIGTC; Grand Rapids: Eerdmans, 1982), 263; George S. Duncan, *The Epistle of Paul to the Galatians* (MNTC; New York: Harper, 1934), 183–85; William Hendriksen, *New Testament Commentary: Exposition of Galatians, Ephesians, Philippians, Colossians, and Philemon* (Grand Rapids: Baker, 1995), 235–36; contra Richard C. H. Lenski, *Interpretation of St. Paul's Epistles to the Galatians, to the Ephesians, and to the Philippians* (Columbus: Wartburg Press, 1937), 299–300; Archibald T. Robertson, *Word Pictures in the New Testament* (New York: Richard R. Smith, 1931), 5.316 (who also remarks on how early this practice took hold).

[87] See Duncan, *The Epistle of Paul to the Galatians*, 183–85. While most translations retain the phrase "all good things," two translations attempt to clarify it: "all his possessions" (NJB); "by paying them" (NLT).

[88] See J. Louis Martyn, *Galatians: A New Translation with Introduction and Commentary* (AB 33A; New York:

Doubleday, 1997), 551–52.

[89] Galatians could be dated either prior to the Jerusalem Council of Acts 15 (A.D. 48–50) or after it (A.D. 53–57). We favor a date between A.D. 48–50. See Carson et al., *An Introduction to the New Testament*, 294 (who date it A.D. 48), Ronald Y. K. Fung, *Epistle of Paul to the Churches of Galatia* (NICNT; Grand Rapids: Eerdmans, 1988), 28 (A.D. 48); Thomas D. Lea, *The New Testament: Its Background and Message* (Nashville: Broadman, 1996), 371 (A.D. 49–50); Ralph P. Martin and Julie L. Wu, “Galatians,” in *Zondervan Illustrated Bible Background Commentary* (vol. 3; ed. Clinton E. Arnold; Grand Rapids: Zondervan, 2002), 265 (A.D. 48–49); and G. Walter Hansen, “Galatians, Letter to the,” in *The Dictionary of Paul and his Letters* (eds. Gerald F. Hawthorne and Ralph P. Martin; Downers Grove: InterVarsity, 1993), 328 (most likely A.D. 49).

[90] See above; Josephus, *Ant.* 4.8.22; *Tob.* 1:6–9; m. *Ma’as.* and m. *Ma’as Š.*

[91] It is not necessary to address here whether or not Israel was the first nation to tithe or whether other nations practiced tithing prior to Israel's incorporation of it into the Mosaic Law or even prior to Abraham. This is a debated issue, but it is not pertinent to our discussion. Even though Church history is fairly one-sided, certain groups and individuals had differing opinions about tithing and its applicability. See Thomas J. Powers, “An Historical Study of the Tithe in the Christian Church to 1648” (Ph.D. diss., Southern Baptist Theological Seminary, 1948).

[92] See Blomberg, *Neither Poverty Nor Riches*, for a detailed analysis on Jesus' teaching on stewardship. O. S. Hawkins, *Money Talks: But What is it Really Saying?* (United States: Annuity Board of the Southern Baptist Convention, 1999), 9, says that Jesus spoke about money or stewardship in about one-third of his parables.

[93] Fee, *The First Epistle to the Corinthians*, 814.

[94] *Ibid.* See also, Garland, *1 Corinthians*, 754, who explicitly says this passage is not discussing tithing. He concludes by saying, “It might be less than a tithe; it might be far more than a tithe.”

[95] See Davis, “Are Christians Supposed to Tithe,” 97. Note however, that Orr and Walther, *1 Corinthians*, 356, say that the gift was kept in one's house, not given to some treasury. Fee, *The First Epistle to the Corinthians*, 813, states it “almost certainly” means “at home.” Contra Morris, *1 Corinthians*, 233.

[96] Blomberg, *Neither Poverty Nor Riches*, 191. Also, Garland, *2 Corinthians*, 365, mentions that the expression appears ten out of eighteen times in *2 Corinthians* and has various glosses, including “grace,” “act of grace,” “grace of giving,” “offering,” “privilege,” and “thanks.”

[97] See Garland, *2 Corinthians*, 368.

[98] See D. A. Carson, “Are Christians Required to Tithe?” *Christianity Today* 43 (November 15, 1999): 94, who says that “at the very least, we must insist that believers under both covenants are expected to give generously.”

[99] See Garland, *2 Corinthians*, 366–67. This author also notes that the Macedonians may have been able to be so sacrificial because they could relate to the Jerusalem saints (*ibid.*, 367). See also Paul Barnett, *The Second Epistle to the Corinthians* (Grand Rapids: Eerdmans, 1997), 393.

[100] Davis, “Are Christians Supposed to Tithe,” 96.

[101] See Martin, *2 Corinthians*, 254.

[102] This verse (*2 Cor.* 8:4) could be viewed in one of two ways: (1) those believers may have wanted to contribute to

the collection; or (2) they may have wanted to experience the fellowship produced by being involved with the collection (Blomberg, *Neither Poverty Nor Riches*, 192). Martin is probably correct in his analysis that the Macedonians, who were by no means wealthy, were “begging” Paul to be involved with the collection (Martin, *2*

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Corinthians, 254).

[103] See Blomberg, *Neither Poverty Nor Riches*, 194.

[104] Barnett, *The Second Epistle to the Corinthians*, 412–14, provides an exegetical backing for this translation.

[105] See Garland, *2 Corinthians*, 382.

[106] See *ibid.*, 405.

[107] So C. K. Barrett, *The Second Epistle to the Corinthians* (Black's New Testament Commentary; London: Hendrickson, 1973), 236.

[108] We will abstain from correlating *iJlarovn* with “hilarious” (as many do), since doing so constitutes an etymological fallacy. Though the English word may possibly have been derived from a form of the Greek word, the English word “hilarious” does not impact the meaning of the Greek word *iJlarovn*. See D. A. Carson, *Exegetical Fallacies* (2d ed.; Grand Rapids: Baker, 1996), 34, who calls this reasoning “sheer semantic anachronism” and says, tongue firmly in cheek, “[p]erhaps we should play a laugh-track record while the offering plate is being circulated.” Barnett, *The Second Epistle to the Corinthians*, 438 n. 14, mentions that our English word “exhilarating” is a derivative of this Greek word. This seems more appropriate, but the same caution applies.

[109] Paul Barnett, *The Message of 2 Corinthians: Power in Weakness* (Downers Grove: InterVarsity Press, 1988), 153.

[110] Gordon D. Fee, *Paul's Letter to the Philippians* (NICNT; Grand Rapids: Eerdmans, 1995), 446–47. For another view, see Karl Barth, *The Epistle to the Philippians* (trans. James W. Leitch; London: SCM Press, 1947), 126–27, who says that rather than saying thanks, Paul treats their offering “not as a matter of obligation between man and man but as a thing that is great and gratifying because it represents an offering well pleasing to God.”

[111] Fee, *Paul's Letter to the Philippians*, 440–42.

[112] *Ibid.*, 443. See also Marvin R. Vincent, *A Critical and Exegetical Commentary on The Epistles to the Philippians and to Philemon* (ICC; Edinburgh: T. & T. Clark, 1897), 148–49; F. F. Bruce, *Philippians* (NIBC; Peabody: Hendrickson, 1983), 152, 154; H. C. G. Moule, *Philippian Studies: Lessons in Faith and Love from St. Paul's Epistle to the Philippians* (New York: A. C. Armstrong & Son, 1897), 249 n. 1; I-Jin Loh and Eugene A. Nida, *A Handbook on Paul's Letter to the Philippians* (Helps for Translators; New York: United Bible Societies, 1977), 145–47.

[113] Fee, *Paul's Letter to the Philippians*, 444.

[114] *Ibid.*, 446 n. 30, successfully defends the position that *creivan* refers to “need,” not “request.”

[115] Elements of discontinuity with other passages may be that their giving may not have been systematic (cf. 1 Cor. 16:1–4). Cf. Lightfoot, *St. Paul's Epistle to the Philippians*, 166.

[116] Note Brandenburg, *Die Kleinen Propheten II*, 153, who says, “The Law demands that we give ten percent—but the Spirit of God makes us one hundred percent God's possession, with all that we own. All is his! And we are his stewards, who must give an account to him for every penny we spend.” The translation is that of the present authors.

[117] See Mizell, “The Standard of Giving,” 36. It is difficult to understand how this criticism is attached to “grace giving.” Mizell himself says that, after the tithe is rendered, the believer is free to give whatever God lays upon his heart. Therefore, he apparently only utilizes “emotional and mystical theology” for himself after ten percent has been paid.

[118] Carson, “Are Christians Required to Tithe,” 94. Of course, we find this subject important enough to justify a certain amount of “quibbling.”

[119] Blomberg, *Neither Poverty Nor Riches*, 191.

[120] Ibid., 194–95. The phrase “graduated-tithe” is, in one sense, “nonsensical.” If one understands “tithe” to mean ten percent, then the phrase “graduated-ten percent” does not make much sense. If one understands “tithe” to mean a set percentage of religious giving, then “graduated-percentage giving” makes sense.

[121] Ibid., 194.

[122] However, it appears that he would deny the requirement of tithing as defined in the present essay. For example, Blomberg, *Neither Poverty Nor Riches*, 198, says that a ten percent tax on all Christians would “lead to great inequality between the very rich and the very poor.”

[123] Davis, “Are Christians Supposed to Tithe,” 86.

[124] Mizell, “The Standard of Giving,” 31. This quote is especially troubling owing to its inflammatory rhetoric. Also, Mr. Mizell and one of the authors of the present article have discussed this issue many times. He was fully aware before, during, and after writing his article that Christians who support “grace giving” are not doing so in an effort to justify giving less than a tithe. Blomberg’s testimony appears to be an excellent example of one who freely gives and does so not out of necessity to meet the standard of the tithe.

[125] Blomberg, *Neither Poverty Nor Riches*, 198–99. See also Mark F. Rooker, *Leviticus* (NAC 3A; Nashville: Broadman and Holman, 2000), 329, who says that the “Christian is called to a higher ethical plane.”

[126] Walter C. Kaiser, “Leviticus,” in *The New Interpreter’s Bible* (vol. 1; Nashville: Abingdon, 1994), 1191. While we agree with the spirit of this statement, a few additional comments should be made. First, we have argued that a tenth was not the minimal amount. Second, while it is true that the redirected question is appropriate, the statement neglects to answer the question of whether or not a Christian, due to financial hardships, and so on, could give less than a tenth and not be disobedient to Scripture. Kaiser hints at an answer when he says that while a tenth was the Old Testament standard, “the NT answers with another formula.” His argument is against “impulsive or capricious giving” and in favor of orderly, regular giving.

[127] It has been argued (not in writing) that if teaching on tithing were replaced with “grace giving,” then churches could not survive financially. This pragmatic argument does not hold for many reasons. But the following data suggest that even where tithing is taught, it is not practiced. Barna’s research has shown the following: “More Americans claim to tithe than actually do: 17% of adults claim to tithe while 6% actually do so (2000).” “12% of born again Christians (compared to 3% of non-born-agains) tithed their income to churches in 2000.” See George Barna, “Stewardship,” www.barna.org/FlexPage.aspx?Page=Topic&TopicID=36 (accessed October 21, 2005). Another study, released April 5, 2000, showed the following: “One of the central teachings of many Protestant churches is that the Bible commands people to donate 10 percent of the annual income to the church. The survey confirmed that the admonition is rarely followed. One out of every six born again Christians (16%) gave no money to his/her church during 1999. The proportion who tithed to their church was just 8%.” Also, “In general, the more money a person makes the less likely he/she is to tithe. While 8% of those making \$20,000 or less gave at least 10% of their income to churches, that proportion dropped to 5% among those in the \$20,000–\$29,999 and \$30,000–\$39,999 categories; to 4% among those in the \$40,000–\$59,999 range, down to 2% for those in the \$60,000–\$74,999 niche; and to 1% for those making \$75,000–\$99,999. The level jumped a bit for those making \$100,000 or more, as 5% of the most affluent group tithed in 1999.” But do these churches teach tithing or “grace giving?” Barna said: “At the same time, however, the vast majority of those individuals attend churches that teach a biblical responsibility to tithe.” See George Barna, “Evangelicals Are the Most Generous Givers, but Fewer than 10% of Born Again Christians Give 10% to Their Church” (April 5, 2000), www.barna.org/FlexPage.aspx?Page=BarnaUpdate&BarnaUpdateID=52 (accessed October 21, 2005). Another study demonstrates the weakness of giving in American churches: in 1916 Protestants gave 2.9% of their income; in 1933 (during the Great Depression) they gave

3.2%; in 1955 they gave 3.2%; in 2000 (“when Americans were over 450% richer”) they gave 2.6% (see “Giving Research,” www.emptytomb.org/research.org/research.html [accessed May 10, 2005]).

[128] MacArthur, *Hebrews*, 179.