

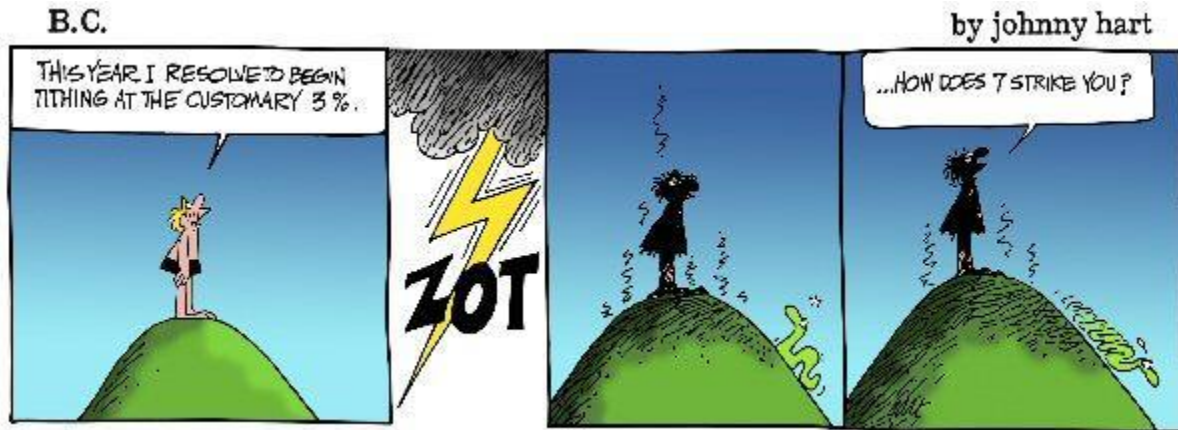
FAQ: Old Testament Tithing & New Testament Giving

On account of the questions that have come in about tithing, let me briefly answer 18 of them as a supplement to our current sermon series, "Mastering Your Money." In biblical times, what did it mean to tithe, and are Christians required to give tithes today? What was the nature of the Old Testament tithing system? Is tithing mentioned in the New Testament, and, if so, are there any references directly applicable to the church? Is a person in violation of God's word if he or she fails to tithe today? On what basis do we determine whether or not an Old Testament practice continues into the church age? What is the actual standard for giving today? Do we have a biblical model of giving to follow? What is it? These are the types of questions I wish to address in order to encourage us in this practical dimension of our Christian discipleship. Each question was asked by at least one of you, and although not all questions will be of interest to everyone, perhaps some of what others have asked will scratch where you itch too.

Pastor Bill, March 2012

1. What does the Bible mean when it refers to tithing?

By definition, tithing always means one tenth. I have discovered over the years that in casual conversation with some Christians the language of "tithing" has come to mean "church giving." A Christian husband may say to his wife, "I gave a tithe of \$50.00 to the church last month," when he had earned much more than \$500.00. But tithing is not synonymous with giving, because with more precision, the Old Testament Hebrew word for "tithe" (*maaser*) means "a tenth part," and the New Testament Greek verb "to tithe" (*apodekatoō*) means "to pay a tenth" (10%). Furthermore, the Old Testament word for "tithe" is clearly a value of ten percent and not some non-specific value because of Leviticus 27:32: "Every tithe of the herd and flock—*every tenth animal* that passes under the shepherd's rod—will be holy to the LORD."



2. Do Christians tithe today?

For the last hundred and forty years in our North American churches,¹ "tithing" has been the traditional model for giving, based on the assumption that God requires Christians to give 10% of their income to Him. For instance, the chances are that if you were raised in an evangelical church it was either preached or implied that tithing was one of God's rules for your life. While this requirement warrants a biblical challenge, as a matter of fact, the message of tithing today

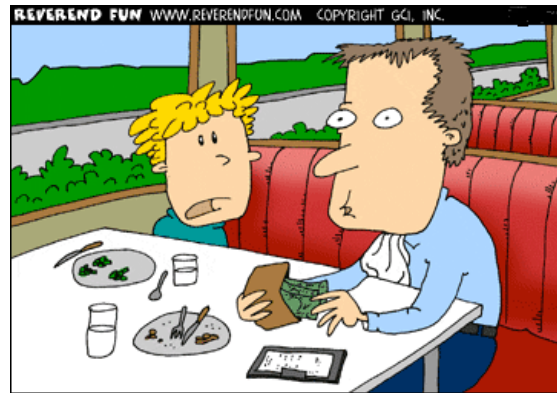
¹ In his appendix, "A Short History of Tithing in the Christian Church," David Croteau, ed. *Perspectives on Tithing* (Nashville, TN: B&H, 2011) surveys church history to demonstrate that pro-tithing and post-tithing advocates (those who believe that tithing is no longer binding) can be found in the Early Church (100-604), the Middle Ages (604-1517), the Reformation period (1517-1648), and the Post-Reformation period (1648-1873); however, *in North America since 1873, a pro-tithing renewal movement has endured to this day*. Croteau rightly concludes that "since the debate cannot be settled through a study of church history, more emphasis should be placed on the biblical text."

appears to be ineffective. I've discovered that statistical surveys commonly conclude that the vast majority of North Americans who claim to be Christians do not tithe.

For example, *The Empty Tomb Inc.*, an American Christian research organization which has tracked tithing and giving to religious organizations since 1968, reported that on average evangelical Americans gave only 2.38% to their churches in 2009.² Another independent research survey was recently conducted by the *Barna Group* in May of 2011 and reports that "the national [i.e. American] tithing rate is down to 4% of the adult population."³ Therefore, with these two statistics in view, the average Christian in the States gives less than 3% (far from a tithe), and 96% of adult Christians do *not* tithe.

Scott Priessler, an American Professor of Stewardship at Southwestern Baptist Theological Seminary, says:

The old rule in churches was that 20% gave 80%, but that has changed to less than 10% giving 75% of any church's funds...The implications are that, for any church to continue operating, let alone be responsive to God's leading, it will depend on a very small group of aging members. But stewardship is an invitation for every disciplined member to participate in and advance God's gift of salvation and life to people on earth...We are living in the 39th year of decline in the percentage of income Christians give. Christians gave more as a percentage of income during the Great Depression than today...30-50 percent of church-giving records are blank at year end. The result is that 93% or more of Christians are not giving 10%, much less generously giving more.⁴



How come the waitress gets 15% when God only gets 10%?

Here in Canada, independent funding for statistical research on the intersection between faith and culture is comparatively sparse; however, Canadian sources do yield results compatible with these American facts on church giving.⁵

3. In the Bible, early on in the Old Testament, was tithing ever mentioned before the introduction of the Mosaic Law⁶ at Mount Sinai?

Yes, during the era between the Garden of Eden and the giving of the Mosaic Law, tithing is mentioned twice in the Old Testament: 1) Abraham gave a tenth of the spoils of war to

² John & Sylvia Ronsvalle, *The State of Church Giving through 2009: Jesus Christ, the Church in the U.S., & the 16 NO-Progress-in-Child Deaths Nations, 10 Being 84% Christian* (Champaign, IL: Empty Tomb, Inc., 2011) 73.

³ Barna Group, "Donors Proceed with Caution, Tithing Declines" (Ventura, CA) <http://www.barna.org/donorscause-articles/486-donors-proceed-with-caution-tithing-declines?q=tithing> (accessed on Feb. 17, 2012).

⁴ Scott Priessler, "Excursus: What's Happened to Giving – Or Stewardship for That Matter? And How Can We Save It in Our Time?" in *Perspectives on Tithing*, ed. David Croteau (Nashville, TN: B&H, 2011) 173-174.

⁵ Russell Corben, "How to Rise Above the Economic Crisis: Biblical Wisdom on Personal Money Management," *Faith Today* (March/April, 2009) 18-20.

⁶ The Mosaic Law (contained in the bible books of Exodus, Leviticus, Numbers and Deuteronomy) is a body of commands and requirements given by God to Moses on Mount Sinai for Old Testament Israel in order to govern and guide the moral, religious and secular life of the nation.

Melchizedek (Genesis 14:20; Hebrews 7:4); and 2) Jacob pledged to give a tenth of all that God granted to him when the Lord affirmed his covenant to Jacob and promised to bless him (Genesis 28:22).

As for Abraham's tithe, the following conclusions may be drawn: 1) Abraham's tithing was directly related to his personal pre-war vow to God, that he would keep none of the spoils of war (Genesis 14:22-24); 2) Abraham's tithe was almost certainly a borrowed practice from the surrounding culture of Babylon (or Chaldea) which practiced tithing long before Abraham was born⁷; 3) no evidence exists to indicate that Abraham was commanded to tithe; 4) neither is there any evidence to suggest that Abraham consistently tithed; 5) on this occasion Abraham gave voluntarily and is never described in Scripture as giving a tithe of his own personal possessions or property, just the spoils of this one war of victory over five kings of Canaan (Genesis 14:17-20; Hebrews 7:4); 6) it appears that when Abraham tithed he was not obeying some kind of pre-revealed form of the Mosaic Law because under the Mosaic Law itself the stipulated amount given from the spoils won in battle was not 10 percent but 0.2 percent (1 out of every 500: see Numbers 31:25-30). Furthermore, unlike Abraham's tithe which was based on a vow, the first mention of tithing under the Mosaic Law is found in the context of things *not* liable to vows (Leviticus 27:30-33).

As for Jacob's tithe, in response to God's promises (Genesis 28:13-15), Jacob reacts in fear (Genesis 28:17) making a vow that places conditions on God (Genesis 28:20-22a) before he will tithe (Genesis 28:22b). This description leaves the question open: is Jacob's act of tithing a demonstration of reverential worship, or a faithless conniving bribe (similar to his appeasement of Esau in Genesis 32:5), or something else in between these two extremes? In any case, Jacob's tithe is described as fear-driven (rather than faith-driven), conditional (rather than freely given with no strings attached), and it appears to be a one-time tithe promised upon his safe return.⁸ Whether or not Jacob actually fulfilled his vow and paid this tithe, Scripture is silent.

4. Prior to the Mosaic Law, was tithing mandatory (commanded by God) and standardized (prescribed for everyone) as an ongoing religious practice?

No, unlike tithing under the Mosaic Law, the descriptions of the only two cases of tithing (by Abraham and Jacob) before the Mosaic Law do not read as compulsory, universalized or continual practices; instead, they appear descriptively as one-time or situational expressions of voluntary giving probably in keeping with the societal conventions of that day and age (see the answer to question 3).

5. How persuasive is the argument that since tithing occurred in the book of Genesis even before it was formalized in the Mosaic Law, it therefore must be applicable to all God's people for all time?

This argument is unpersuasive for at least two reasons. First, while it is true that tithing before the Mosaic Law was widely practiced among heathen peoples and also appears twice in the

⁷ It may be interesting to know that the practice of tithing was a custom widely practiced by many ancient Near Eastern nations including the Akkadians, Assyrians, Babylonians, Canaanites, Egyptians, Sumerians and Syrians. Therefore, tithing did not originate with the Mosaic Law, nor was it first practiced by the ancestors of Israel (like Abraham and Jacob); instead, it is evident that for Abraham and Jacob it was a borrowed cultural custom prevalent among societies of the day: D. K. McKim, "Tithing," *Evangelical Dictionary of Theology*, ed. Walter Elwell (Grand Rapids: Baker, 2001) 1202.

⁸ John Walton, *The NIV Application Commentary* (Grand Rapids, MI: Zondervan, 2001) says, "If we read [Jacob's vow] in the light of what we have seen of Jacob thus far [i.e. prior to Genesis 28], it looks suspiciously like another bargain. Jacob is in the 'wait-and-see' mode and wants to have his benefits up front before he delivers on anything ('cash on the barrel')."

Bible (see question 3), there is no system of tithing or divine command to tithe revealed before the Mosaic Law. The two occurrences of pre-Mosaic tithing are merely mentioned but not mandated. Description ought not to be confused with prescription. For example, Abraham was actually commanded by God to sacrifice Isaac, but we hardly derive from that fact that we should offer our own sons up for sacrifices. The hypotheses that the pre-Mosaic tithe had its basis in either God's command, God's nature, or God's approval all argue from silence: Mark Snoeberger concludes "that the pre-Mosaic tithe was merely a culture-bound, voluntary expression of worship reflective of the ancient Near Eastern practice of the time, and adapted by Abraham as a means of expressing gratitude and attributing glory to [God]." ⁹

Secondly, the argument that tithing ought to be practiced today as a transcultural, timeless moral code because it was practiced even before the Law of Moses is unpersuasive once one considers examples of other Old Testament practices. For instance, circumcision existed before the Mosaic Law (Genesis 17:10-14), was incorporated into the Mosaic Law (Leviticus 12:3), but it is deemed unnecessary in this new covenant day and age (Galatians 5:2-6). The same could be said for animal sacrifices, which functioned before the Mosaic Law (by Abel, Noah, Abraham and Jacob) and within the Mosaic Law (Leviticus 1-7), but were put to an end in the new covenant because Jesus was the sufficient and final sacrifice for human sin (Hebrews 10:1-10). Another example is the levirate law¹⁰ of the Old Testament, because, while it may be practiced today by a few obscure people groups, it is neither universal nor mandated by God in the New Testament for the church. Yet, similar to tithing, it first appears in the Bible prior to the Mosaic Law and with no explanation for its inauguration (Genesis 38:8); and later it is codified in the Mosaic Law (Deuteronomy 25:5-10). The point of these three examples is simple: just because an element of the Mosaic Law was practiced before the Mosaic Law, this does not necessarily prove that such an element was meant to continue, as an abiding and universal law, into this present new covenant age.

6. Under the Mosaic Law was there simply one kind of tithe for old covenant Israel?

No, after sifting through all the relevant Old Testament passages, it is evident that Israel had a God-given system of *multiple tithes*, which included at least the following: 1) the Levitical tithe, which was a yearly mandatory tithe required from the people of Israel and given to the Levites¹¹ (Numbers 18:20-24); 2) the Priestly tithe (a sub-tithe of the Levitical tithe), which was a required tithe of the aforementioned Levitical tithe paid by the Levites to the (chief) priests (Numbers 18:25-28); 3) the Festival tithe (Numbers 18:31; Deuteronomy 12:6-7, 17-19; 14:22-27; 26:10-16), which was a yearly mandatory tithe required of the people of Israel and brought to Jerusalem to be partaken by the people in celebration; and 4) the Charity tithe (Deuteronomy 14:28-29; 26:12-13), which was a mandatory third-year tithe required of the people of Israel, not only for the Levites but also the poor, that is, those who were widows, fatherless and foreigners.

Therefore, it becomes apparent that tithing for God's people under the Law of Moses was not simple (a singular tithe) but complex (numerous types of tithes), in connection with a God-given calendar of events. Israel's seven year cyclical calendar included the following: Levitical and

⁹ Mark A. Snoeberger, "The Pre-Mosaic Tithe: Issues and Implications," *Detroit Baptist Seminary Journal* Vol. 5 (Fall, 2000) 71-96.

¹⁰ The levirate law could be defined as follows: if brothers live together and one of them dies, one of the surviving brothers takes his widow to wife, and the first-born of this new marriage is regarded in law as the son of the deceased (see Genesis 38 and Deuteronomy 25:5-10).

¹¹ The Levites were an Israelite clan or tribe of descendants of Levi, one of Jacob's 12 sons. Unlike the other 11 tribes their dedicated service pertained to the tabernacle (Numbers 1:50-53) and then the temple (1 Chronicles 23:25-32). Moses and his brother Aaron were Levites and only Aaron's descendants were qualified to be priests. In return God cared for them through this mandatory tithe (Numbers 18:21) because unlike the other tribes they had inherited no land essential for livelihood (Deuteronomy 14:29).

Festival tithes were paid annually for 6 yrs.; the Charity tithe was paid every 3rd yr. (the 3rd and 6th yr.); then the 7th year was a sabbatical year.

7. During the period of the Mosaic Law did Israel tithe their *money*?

No, money was never a tithable commodity. The only items subject to tithing were associated with the land; it was required that one out of every ten items from the ground (whether grain from the soil or fruit from the trees) or from the herds be given to the Lord (Leviticus 27:30-32; Deuteronomy 14:22-24; 2 Chronicles 31:5-6; Nehemiah 10:37; 13:5, 12).

8. Is it true that the reason the Old Testament tithe under Moses pertained only to agricultural produce and livestock was because in those days there was no such thing as money?

No, although the agrarian society of ancient Israel was not a purely money-based economy and while it is true that the concept of tithe pertained only to the herds and produce of the land, any suggestion that Israel was without any monetary currency and could only barter their goods is inaccurate (Deuteronomy 14:24-26). Even prior to Sinai and the Mosaic Law, money is mentioned no less than 38 times (e.g. Genesis 17: 12, 13, 23, 27; 31:15; 33:19; etc.) usually referred to by the word *keseph*, which means “silver” and is translated either as “silver” or “money.” Indeed, the last reference to money, before tithing is mentioned under the Mosaic Law, even provides regulations for what could be called an ancient banking system (Lev. 25:37).

Offerings take longer since First Church lets people give items the church can sell on eBay.



9. Under the Mosaic Law was the total required giving of an Old Testament Israelite in the amount of 10% per year?

No, during the era of the Mosaic Law the annual giving of the Israelites considerably surpassed a single tithe of 10%. To me, it seems impossible to determine the precise, total amount required of the Israelites, but it appears conclusive that it was quite a bit more than 10%. When the system of multiple tithes is assessed, the question is how much harmonization and/or substitution of tithes went on? It is hard to tell if the third-year Charity tithe was added to the Levitical tithe or simply replaced the Levitical tithe (although how would the Levites subsist that year?). Also, it seems equally hard to tell whether the Charity tithe was in addition to the Festival tithe or substituted for the Festival tithe every third year (if a substitute, did the Israelites ignore the prescribed feasts that year?). Nevertheless, the evidence does demonstrate clearly that the yearly Levitical tithe was sufficiently distinct from the yearly Festival tithe to eliminate the option of one replacing the other without changing the Law as given (see the chart below).

Comparing the Levitical Tithe with the Festival Tithe		
	Levitical Tithe (Numbers 18:20-24, 31)	Festival Tithe (Deuteronomy 14:22-27)
Recipients	Tribe of Levi	All the tribes of Israel
Final Ownership	Belongs to Levites	Remains the possession of the original Israelite owners regardless of tribe
Purpose	To replace the land inheritance	To teach the fear of the Lord
Location	Eaten anywhere in the Promised Land	Eaten in the Lord's place of choice, i.e., the tabernacle/temple in Jerusalem

Therefore, it is concluded that to harmonize and reduce all the tithes into one tithe is unjustified. The chart below is one way to list the Israelite tithes from produce, by year, in a 7 year cycle.

Year	Tithes Given	Total Percentage	Average at this Point
1	Levitical & Festival	20%	20%
2	Levitical & Festival	20%	20%
3	Levitical & Festival & Charity	30%	23 1/3%
4	Levitical & Festival	20%	22.5%
5	Levitical & Festival	20%	22%
6	Levitical & Festival & Charity	30%	23 1/3%
7	Sabbatical Year	0%	20%
Seven Year Average		20%	

I think it is fair to say that, on a seven year calendar, Israel tithed roughly 20% per year¹² from the produce of the land by God's command.¹³ Furthermore, when the Israelite's compulsory "offerings" (Exodus 29:27-28; Leviticus 1-7:14), which were distinguished from their tithes (e.g. Malachi 3:8), are added to their tithes, it is safe to say they gave *in excess of 20%* per year.

Today, most of those who support tithing assume that the amount paid by Israel was merely ten percent. But if old covenant tithing were normative for us Christians today our consciences would be bound to give more than twenty percent.

10. Why have some bible teachers considered the OT tithe an Israelite tax?

Here in Canada we are very familiar with the cliché, "separation of church and state." We pay our taxes to the government which is distinct from worshipping God with our financial gifts and offerings. But for ancient Israel, which was under a theocracy,¹⁴ its religion and its government were combined. Therefore tithing under the old covenant could be described as both a contribution to support the Israelite's religion and a tax required to support their government. Some bible teachers, who stress that the Israelite tithes were not individual free-will offerings but compulsory payments, prefer to characterize them as taxes exacted from the populace to pay for the national budget, that is, to pay for those who ran the government (the Levitical tithe), the national religious holidays (the Festival tithe), and the welfare program (the Charity tithe).¹⁵ Moreover, in the book of Nehemiah (after Israel's exile), tithing could be deemed a political tax because it was initiated, commanded, and enforced by the king (Nehemiah 10:37, 38; 12:44, 47; 13:5, 10, 12). Furthermore, one could argue that the tithe functioned as a kind of tax to support the temple and its personnel (2 Chronicles 31:4-14; Nehemiah 10:37-39; 12:44; 13:5, 12-13; Malachi 3:10).

¹² Interpreting the relevant passages, different bible teachers conclude different percentages for the total amount of an annual Old Testament tithe pro-rated over a 7-year Jewish calendar with its seventh year sabbatical: e.g. Andreas Kostenberger and David Croteau, in "Will a Man Rob God?" (Malachi 3:8): a Study of Tithing in the Old and New Testaments," *Bulletin for Biblical Research*, 16:1 (2006): 64 cite a range of scholars who argue for a yearly total of 19%, 20%, 23%, 23.3% and 25%.

¹³ Judaism around the time of Christ understood the Old Testament as prescribing multiple tithes (e.g. Tobit 1:6-8; Josephus, *Antiquities*, 4.8.22 and the Mishnah on Tithes); no Jewish document contemporary with the New Testament suggests that 1st century Judaism held to a single tithe: David Croteau, "The Post-Tithing View: Giving in the New Covenant" in *Perspectives on Tithing*, (Nashville, TN: B&H, 2011) 66.

¹⁴ Unlike democracy, which is civil government elected by and ultimately run by the people, theocracy is a religious-based government mediated through human agents (like kings, prophets and priests) but with a God or deity recognized as the supreme civil Ruler.

¹⁵ E.g., John MacArthur, *Whose Money is it Anyway?: a Biblical Guide to Using God's Wealth* (Nashville, TN: Word, 2000) 107-108, 112-113.

11. Did Israel happily pay their tithes to God?

Yes and no. In 2 Chronicles 31, Israel is described as living in obedience to the Mosaic Law by gathering together their tithes (vv. 5-6); for this, they attracted God's blessing and collected a left-over of abundance (vv. 7-10). However, this obedience was short-lived because the historical and prophetic books of the Old Testament leave a sad record of Israel's disobedience in refusing to tithe, even charging Israel with robbing God and thus attracting His curse (e.g. Nehemiah 10, 13; Malachi 3).

12. How many times is tithing mentioned in the New Testament?

References to tithing in the New Testament are limited to four passages: 1) in Hebrews 7:2-9 the writer makes allusion to Abraham's tithe-paying to Melchizedek (from Genesis 14) in the context of Melchizedek's priesthood being superior to the Levitical priesthood; 2) in Luke 18:12 Jesus describes the religious pride of a tithe-paying Pharisee in his parable of the Pharisee and the tax collector; 3) in Matthew 23:23 Jesus criticizes the Jewish Scribes and Pharisees (who were still obligated to tithe under the old covenant) for prioritizing the tithing of their herbs over weightier matters like justice, mercy and faithfulness; and 4) Luke 11:42 is a parallel text to the aforementioned Matthew 23:23.

13. Do any of the New Testament references to tithing apply to the church today?

An assessment of the New Testament passages on tithing (mentioned in question 12) yields the following conclusions: 1) none of the four passages in the New Testament mentioning tithing have it as their main subject or ultimate point of reference; 2) none of them command tithing for new covenant believers; and 3) none of them can appropriately be used to argue for the continuation of tithing in this church age.¹⁶

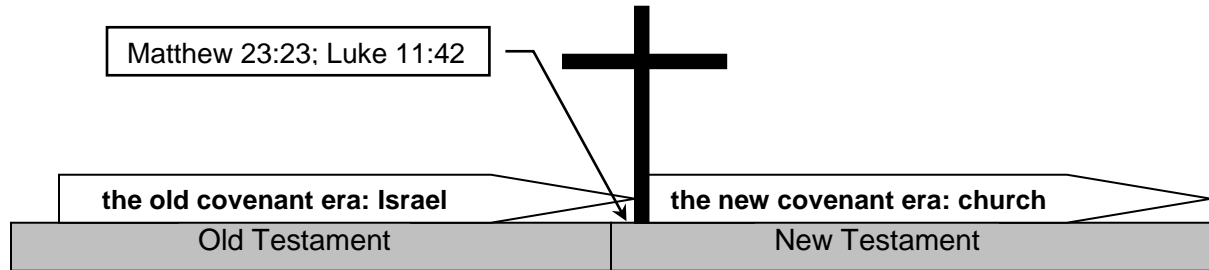
However, at first glance, one of these passages appears to support tithing for today because Jesus did endorse it, even though he placed tithing in a comparatively subordinate position. In Matthew 23:23 he said:

Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices—mint, dill and cummin. But you have neglected the more important matters of the law—justice, mercy and faithfulness. You should have practiced the latter, *without neglecting the former*.

Here, Jesus did not prohibit tithing; he condemned the wrong attitude and motive of the people who were tithing. Nevertheless, upon further reflection, Matthew 23:23 does not present a good argument for the continuation of tithing today because Jesus was addressing Jewish Scribes and Pharisees who were still under the old covenant (unlike us today). Jesus described them as delinquent in "the more important matters *of the law*." It was because "the law" was still in force that Jesus explicitly affirmed these Jewish leaders in their tithing. But the old covenant was superseded by the new covenant (Hebrews 9-10). Christians are no longer under the law instituted by Moses (Galatians 3:19a). The diagram on the next page is my attempt to isolate the timing of the words spoken by Jesus in Matthew 23:23 in connection with the chronological relationship between the old covenant period of law and the new covenant period of grace. A common mistake is to assume that the overlap between the Bible's Old Testament and the period of the old covenant is exact. But the old covenant did not end with Malachi, the last book

¹⁶ Andreas J. Kostenberger and David A. Croteau, "Will a man rob God?" (Malachi 3:8): A Study of Tithing in the Old and New Testaments," *Bulletin for Biblical Research* 16:1 (2006) 53-77.

of the Old Testament; instead, it ended at the Cross, Resurrection and Ascension of Christ. Therefore, neither is the overlap between the New Testament and the period of the new covenant exact because the new covenant era did not begin with the pre-Cross chapters of the four Gospels. My diagram below is meant to simply show that Matthew 23:23, while it is recorded in the New Testament, is a text that applies to the old covenant era and not to the church age of which we belong today.



Furthermore, Jesus was “born under the law” (Galatians 4:4) and in order to render a sinless sacrifice for our sins (Hebrews 4:15) he himself had to fully obey the law. Therefore, his positive words about tithing in Matthew 23:23 were to be expected, because they were directed at Jewish leaders who lived under the old covenant before the Cross and Resurrection. Similarly, while he ministered prior to his Cross and Resurrection, Jesus endorsed the offering of sacrifices in the temple (Matthew 5:23-24; 8:1-4). But tithing is no more applicable to us today than are temple sacrifices.

14. Are there some other reasons for concluding that Christians are not obligated to tithe today?

Naturally Christians are to give generously and sacrificially (see question 16), and for the vast majority of us Western Christians such generosity means we will give more than ten percent. Nevertheless, tithing is not mandated for us for the following reasons:

First of all, if Old Testament tithing was normative for today, it is difficult to know what God would require. For example, typically, those who advocate tithing today assume that the amount was 10%, but we have seen that Israel clearly paid much more than this (see question #9); the total annual giving of an Old Testament believer vastly exceeded 10% and almost certainly went beyond 20%.

In addition, how could we consistently implement Israel’s prescribed system of multiple tithes, which was Palestine-specific, and tied to a cyclical and agricultural calendar? For example, for Israel a tithe was celebrated in Jerusalem every three years, but such a practice could hardly be normative for the church today. Tithing was bound up tightly with the Jews as a nation, but, although individual Jews are part of the church through faith in Jesus Christ, the Jewish nation is no longer the locus of God’s people.

Thirdly, and decisively, the tithe is irretrievably tied to the old covenant, which is no longer in force (Galatians 3:19a; Ephesians 2:15a). The Law played an interim role in God’s plan of salvation in human history, but the Apostle Paul says to the church in Rome “sin shall no longer be your master, because you are not under law but under grace” (Romans 6:14). As believers we are no longer under the dominion and authority of sin like Israel was under the Law of Moses because we live in a new era of God’s salvation history which was inaugurated by Christ’s coming. A new era has dawned rendering the Mosaic covenant passé confirmed by Ephesians 2:15, which teaches that Jesus is the means of unifying Jews and Gentiles “by setting aside in his flesh the law with its commands and regulations.”

Fourthly, under the Mosaic Law, to withhold part of one's tithe was to rob God (Malachi 3:8), which attracted the curse of God (Deuteronomy 27:26; Malachi 3:9). But, in this new covenant day of grace, Jesus has redeemed us from the curse of the Law (Galatians 3:13).

15. How does Matthew 5:17 weigh in as an argument for or against the continuation of tithing today?

It may be argued that tithing is inapplicable today mainly because of its association with the superseded old covenant era and the absence of any New Testament command for the church to continue it, but in my view Matthew 5:17 leads to another contributing argument for the obsolescence of tithing as binding today.

Indeed, Matthew 5:17 weighs in as a very important bible text in the matter of how we should interpret the relationship between the Old Testament and the New Testament. Jesus said, "Do not think that I have come to abolish the Law or the Prophets; I have not come to abolish them but to fulfill them." Here, Jesus declares that he did not come to destroy or invalidate the Old Testament, but neither did he come to leave it unaltered; instead he came to bring the Old Testament to its fulfillment or its intended goal.¹⁷ So, for Jesus, fulfillment is a middle way between abolishing the Law and preserving it unmodified. Similarly, in Romans 10:4 ("Christ is the *end* of the Law"), Paul uses the word "end" (*telos*) to describe Jesus as the end goal or culmination of the Law. So the question is this: how should we understand that the old covenant's multiple-tithe system has been fulfilled or come to fruition or reached its goal in Christ? To answer that question, I suggest that for all practical purposes we filter the old covenant system of tithing through the Lord, his teaching and ministry, his life, death, resurrection and ascension.

Therefore, first, Christ fulfilled *the Levitical tithe* in at least two ways: the Levitical priesthood itself has been directly fulfilled by Christ our high priest (Hebrews 9:11ff.); and the temple, which was central to the Levite's service and maintained in part by tithes (Nehemiah 10:37), has been fulfilled by Christ (John 2:19-21; 4:21-24). Therefore, since the Levitical priesthood was outmoded by Christ the supreme and final mediator (the "one mediator between God and humans": 1 Timothy 2:5) and the Jewish temple was outmoded by Christ the new center of worship, it stands to reason that the Levitical tithe has also been outmoded by Christ.

Secondly, Christ also fulfilled *the Festival tithe* because according to Paul a "religious festival" is "a shadow of the things that were to come; the reality, however, is found in Christ" (Colossians 2:16-17). For example, Passover pointed to Christ as the sacrificial lamb; the Feast of Firstfruits pointed to Christ as the first fruits of the resurrection; the Feast of Trumpets pointed to the return of Christ; the Day of Atonement pointed to Christ's once-for-all sacrifice; and the Feast of Tabernacles pointed to the indwelling of the Spirit of Christ. Therefore, just as these feasts are no longer binding on Christians (as they were on Israelites), the financial support of these feasts, the Festival tithe, is no longer binding or necessary for Christians either.

Finally, *the Charity Tithe's* purpose of supporting the poor has continued into the New Testament; however, "when believers in the New Testament hear about the poor, they are not commanded to give 'the poor tithe.' Instead they are exhorted to be exceedingly generous in helping those who are in need (Acts 2:43-47; 4:32-37; 11:27-30; Galatians 2:10; 1 Corinthians 16:1-4; 2 Corinthians 8:1-9:15)."¹⁸ While the details of the Old Testament third-year poor tithe

¹⁷ Craig Blomberg, *Matthew, New American Commentary* (Nashville, TN: Broadman, 1992) 103 says of Matt. 5:17, "Now Christ makes it clear that he is not contradicting the law, but neither is he preserving it unchanged. He comes to 'fulfill' it, i.e., he will bring the law to its intended goal."

¹⁸ Thomas Shreiner, *40 Questions: Christians and Biblical Law* (Grand Rapids, MI: Kregel, 2010) 219-221.

have been set aside, the underlying principle of compassionate support for the poor is upheld by Christ himself (e.g. Matthew 6:2-3; 19:21; Luke 14:13). Therefore, although the church is not mandated a specific percentage, the timeless principle of charity remains.

16. If the New Testament portrays the Old Testament system of tithing as fulfilled in Christ, then did God leave the church without principles to govern their giving?

No, the New Testament is not silent on the issue of giving for the church today. The call to forsake the tithe is not a call to forsake giving, but a call to a higher standard of giving. While tithing is no longer applicable today, the New Testament addresses both giving and stewardship for the benefit of the church. For example, Jesus discusses giving in passages like Matthew 5:42; 6:1-4; 19:16-22 and Mark 12:40-44. Also, the four main passages where Paul discusses giving are the following: 1 Corinthians 9:1-23; 16:1-4; 2 Corinthians 8-9; and Philippians 4:15-17. Here is a sampling of the assorted

principles for giving that arise from Paul's teaching: giving should be regular, individual, church-wide, and proportionate to one's income (1 Corinthians 16:2). Also, giving ought to be fundamentally grace-driven, relationally-driven, and love-driven, as well as voluntary, intentional, generous, sacrificial, according to (and beyond) one's ability, needs-based, cheerful, thankful, and transparent or handled with accountability (2 Corinthians 8-9).



17. Are there any dangers in dropping the notion of tithing and switching to grace-giving¹⁹?

It may be quite an adjustment to your thinking to replace tithing with grace-giving as your approach to putting your money on the offering plate. I grew up reading resources written by financial experts who, writing from a Christian point of view on stewardship, either assumed tithing or argued for it on flimsy grounds.

I believe it is always safer to shape our beliefs and practices in accordance with God's word rather than religious tradition. Nowhere are Christians commanded to tithe in the New Testament. But, if a person is simply trying to find a way to keep more of his or her money by holding to a non-tithing position, this attitude would flatly contradict the new covenant model of grace-giving found in 2 Corinthians 8-9. Whenever Christians exploit God's grace with a selfish spirit they will turn liberty into a license to sin.

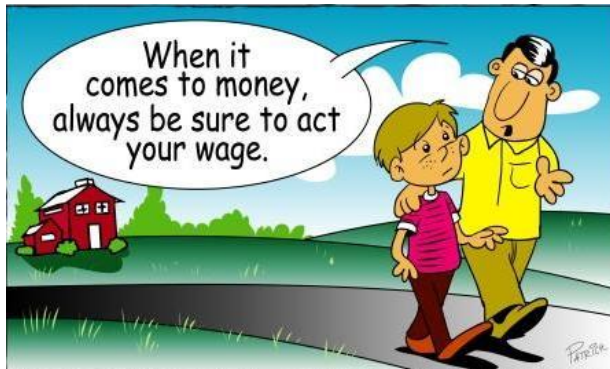
In reality, the standard Paul exhorts us to follow is actually a more stringent one than the traditional tithe. If most affluent Western Christians were to be honest about the extent of their surplus, they would give considerably higher than 10% to the Christian cause. To my mind what John Piper says in his country equally applies in ours: "My own conviction is that most middle and upper class Americans who merely tithe are robbing God."²⁰

¹⁹ "Grace-giving" has arisen among evangelicals to describe a model of giving that represents an alternative to the traditional model of "tithing." The expression "grace-giving" derives from the saturation of Paul's use of the noun "grace" (*charis*: 9 x's) in 2 Corinthians 8-9.

²⁰ John Piper, "I Seek Not What is Yours but You: A Sermon on Tithing." Sermon delivered on Jan. 31, 1982.

To my mind, the only valid biblical argument for practicing tithing today is in the case of someone who has a guilty conscience about not tithing because the traditional model of tithing has become so engrained. If you have a conscience that truly feels violated giving less than 10% then don't give less than 10%. If, even after biblically informing your conscience, you still feel it to be unconscionable to give less than a tithe then to violate your conscience runs the risk of searing it. And to sear your conscience is dangerous because it is one way that God speaks to us.

18. How much should a Christian give then?



I'm persuaded that all earning Christians should give something, but there is no universal amount or percentage required by mandate. The New Testament suggests that different people should give varying percentages based on varying circumstances (see question 16). Christians ought to look at their situation in life, their church, and those around them to actively seek out the possible needs. Furthermore, a mindset focused on eternity rather than captivated by the moment's fancy will desire to give sacrificially to God's

work on earth. From some paychecks God may require one hundred percent, from others five percent. Relational love-based obedience to God's leading is the key. Should 10% be a guideline of some sort? Not necessarily. If a person wants to use old covenant giving as a model, their goal should be at least 20%!

I'm convinced that by global and historical standards we North Americans are wealthy.²¹ A substantial majority of us Canadian Christians, and probably most in other parts of the First World, could *at least* tithe if we made it a priority. Nevertheless, it has been well said that a legalistic tithe for Christians "can become a dangerous thing, for it permits the false conclusion that the problem of Mammon has been met and conquered."²² One of the problems with teaching tithing as binding on the church today is that it can lead wealthy Christians (most Canadians today) into a false sense of self-righteousness if they mistakenly think of the tithe as a one-size-fits-all gift that fulfills all their responsibilities before God.²³ Indeed, the message of tithing may actually cause at least some Christians to give less because of what could be called "a tithing rut,"²⁴ an unthinking default level of giving. But the person who has more should give more, and everyone should give sacrificially. The principle of sacrificial giving suggests that Christian giving should not be comfortable; it should not be easy. But let each one be persuaded in his or her own heart as the Lord leads.

But how and why we give is of far greater significance to God than what we give. Rather than ask, "What's the minimal amount I can give?" Christians should ask, "How can I manage my

²¹ Ben Witherington III, *Jesus and Money: A Guide for Times in Financial Crisis* (Grand Rapids, MI: Brazo Press, 2010) 11.

²² L. Vischer, *Tithing in the Early Church* (Philadelphia, PA: Fortress, 1966) 10.

²³ Craig Blomberg, *Neither Poverty Nor Riches: A Biblical Theology of Possessions* (Downers Grove, IL: IVP, 1999) 136: "Those who are at least reasonably well off should give considerably more than a tenth of their gross income to God's work."

²⁴ Charles Ryrie, *Balancing the Christian Life: Biblical Principles for Wholesome Living* (Chicago, IL: Moody, 1969) 89.

affairs so that I can give more?"²⁵ The basis for our giving should be our love and devotion to God, in gratitude for His inestimable gift to us: "For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you through his poverty might become rich" (2 Corinthians 8:9).

"Give me neither poverty nor riches," prayed Agur in Proverbs 30:8; but since most of us already have riches, we need to be praying more often, "Help me Lord, to be generous and wise in giving more of those riches away," "Teach me to budget my funds so I can know where my money is going," "Forbid it Lord, that I should rationalize my 'greeds' as if they were needs," "Help me to exercise self-control and delayed gratification out of thanksgiving for all that You have blessed me with that I never deserved," "Lead me to divest myself of unused and unnecessary possessions, and to free up money for giving," "Cause me to resist the temptation to overvalue my money, and broaden my horizons in the support of Your gospel project through the local church and for the world...in Jesus name. Amen."

Pastor Bill

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²⁵ Don Carson, "Directions: Are Christians Required to Tithe?" *Christianity Today* 43:13 (November 15, 1999) 94.