



## **Tithing - Is it to be Practiced Today?**

Joseph Herrin (11-3-01)

A brother recently sent me the following post:

Mr. Herrin, I have been studying with your writings for some time and would like to know your position on the tithe. The church where we attend says one thing while others say another totally opposite. I have looked up all references in the Strong's Concordance but have yet to find a concrete answer. What do you think? I enjoy your writings very much.

I sent this brother the following reply:

Dear Brother,

Thank you for writing and asking your excellent questions. I at one time did have a writing that dealt with tithing to some extent, but I felt it was incomplete and that I needed to hear more fully from the Father before publicly posting a teaching on it.

If you have read my most recent book "Sabbath" you will understand that there are many things in the Old Testament that are types and shadows of things in the New Covenant that the church now walks in. Even as Sabbath typifies man coming to a state of rest where he ceases from his own labors and walks totally at the leading of the Holy Spirit, so tithing in the Old Testament has its counterpart fulfillment in the New Covenant.

You will note that for something that is such a hallmark of the church's teaching

today, there is precious little instruction on it in the New Testament. In fact there is more instruction devoted to headcovering, a practice the church ignores, than there is for tithing, a practice the church fervently advocates. It is not hard to figure out why this is so when one considers the nature of fallen mankind.

In a nutshell, I believe the principle we are to walk in today is that all of our being belongs to the Father. We have been bought with a price. We are not our own. Therefore every moment of our lives is to be submitted to the Father for His purposes to be fulfilled in our lives. This includes our money, as well as where we work, how much time we spend working, whether we go into debt or not, what we spend our money on, etc.. The principle we are to live by is that everything we possess belongs to Yahweh.

You will note that in the book of Acts it is testified of the saints in Jerusalem that none of them were claiming that any of their possessions were their own, but they were holding all things in common. This was clearly a divine move of the Spirit in freeing the saints from a spirit of mammon and from attachments to the world. When one reads the early church fathers we find that they also held the mindset that we were not just to give a tithe to God, but all that the saints possessed was at His disposal. This is the liberty we have in the Spirit.

This also dovetails into Paul's comments to the Corinthian believers where he instructed them that each man was to give as he determined in his heart. He said that no man should give under compulsion, for Yahweh loves a cheerful giver. If tithing were being taught as a law at this point it would have constituted compulsion, and many do erroneously teach it in this way today. Many ministers quote from Malachi or other scriptures where it says to bring the full tithe into the storehouse lest God give the people pockets with holes in them. This tithing is not taught correctly, however.

If one were to truly study Old Testament tithing they would find that there was a

whole array of tithes the Israelites were instructed to give. Some tithes were seasonal. Some were annual, and some were every few years, etc.. All told, when the tithes were summed up they all came to closer to 20% of a person's income. The church has simply picked an arbitrary concept of the tithe and they teach it as a law to the church when no such law was ever delivered by the apostles.

It is interesting to note Peter's discourse with Ananias and what is revealed in it.

Acts 5:3-4

3 But Peter said, "Ananias, why has Satan filled your heart to lie to the Holy Spirit, and to keep back some of the price of the land?

4 "While it remained unsold, did it not remain your own? And after it was sold, was it not under your control? Why is it that you have conceived this deed in your heart? You have not lied to men, but to God."

(NAS)

It is revealed here that the saints were under no compulsion to give any set amount of their possessions or income. Peter told Ananias that his property was his to do with as he wished. He did not have to give any of it to the church. Ananias' sin was not failing to give, but in trying to deceive the church about how much he was giving.

I believe the current doctrines of tithing are harmful for numerous reasons. First, they put the saints under the law, rather than giving them liberty. Secondly, they teach men to respond to the voice of the church's ministers rather than being led by the Spirit in their giving. Thirdly, because the saints adopt a mindset that once they have given ten percent of their income that they are free to do as they wish with the other ninety percent when the Father would have them submit all to Him. This leads to men spending their money in very licentious ways without considering the will of the Yahweh as made known by His Spirit.

The principle revealed over and over in the New Testament is that we are to be

conformed to the image of Christ. Yahshua did not need to adhere to some law of tithing. He was led by the Spirit in all that He did so He was always pleasing to the Father. He did not do things according to the wisdom of man, as many church leaders would today. Judas questioned Yahshua's judgment in the matter of the woman who poured the precious perfume over His feet. Judas reasoned that it could have been sold and used to take care of the poor for it was equivalent to a year's wages or more.

In like manner, many ministers have resorted to the same carnal logic in prodding the saints to give more and more to the church coffers. Certainly true ministers are to be provided for financially. Paul made this abundantly clear in his writings. But due to the church walking under a law of tithing rather than being led of the Spirit in their giving, many false ministers are supported and many of the true ministers of God are neglected in their provision. If the saints submitted the matter of where they spent their money to the leading of the Spirit, then this would not be the case.

I have come across some good teachings on tithing by other authors and I will try to find the article and send it on to you. I hope this helps you some, however.

[end reply]

Following is an article that is available on the web that speaks to the issue of tithing, and I think the author did a very good job in addressing the issue. He gives the issue a very balanced treatment (he does not rant as some are prone to do), making it clear that in all of our giving our motivation is to be love, not some legalistic compulsion.

May you be blessed with peace and understanding in these days,

Joseph

## TITHING

By Dave Combs

### IS TITHING REQUIRED IN THE CHURCH AGE?

Throughout the entire age of the Church, numerous individuals have attempted to incorporate elements of the Mosaic Law into the Christian faith, such as circumcision, which the Judaizers attempted to impose in the time of the Apostle Paul. Today, there are some who believe that tithing is a requirement under the New Covenant, and seek to mandate it in the Churches that they serve. There is also some confusion on the definition of tithing, its history and origination, and whether it truly is obligatory under the New Covenant. It is the position of ***this author that tithing is no longer necessary and should be avoided, and Christians should give of their time, money, and spiritual gifts as they determine in their own heart, and not be coerced into giving a set percentage of their income. In this document we will review the definition, history, purpose, arguments for, and arguments against tithing. Also, we will sift through much of the false doctrine on this subject and determine what the New Testament actually teaches about giving.***

### DEFINITION

Biblical definition: Simply a tax or assessment of one-tenth of one's produce, (Lev 27:30-32).

30 And all the tithe of the land, *whether* of the seed of the land, *or* of the fruit of the tree, *is* the LORD'S: *it is* holy unto the LORD.

31 And if a man will at all redeem *aught* of his tithes, he shall add thereto the fifth *part* thereof.

32 And concerning the tithe of the herd, or of the flock, *even* of whatsoever passeth under the rod, the tenth shall be holy unto the Lord.

Under the Mosaic Law, tithing is a command, not something which is voluntary (Lev 27:30, Lev 27:32, Deu 14:22-23, Deu 14:28).

## **HISTORY AND PURPOSE**

Tithing was well established in ancient times in the Middle East, where the tithe was basically income for the king and the nobility, so it was not unique to Old Testament Israel, where tithing was instituted by God to support the theocratic state. This indicates that tithing was basically Old Testament taxation. To those who insist that tithing was never abrogated as a Scriptural legal requirement, it should be noted that under the Mosaic Covenant, 3 tithes were required, not just one.

### **1st TITHE:**

Annual tithe for the maintenance of the Levitical Priesthood (Num 18:21-24). The tribe of Levi received no inheritance (Num 18:20, Deu 12:12, Deu 14:27). This tribe was segregated from the rest of Israel (Num 3:39-45, Num 3:5-10, Num 8:14-19) in order to serve the Lord in the Temple, and in the Tabernacle in the wilderness. So the first tithe was necessary for their support, since they had no other means of subsistence.

### **2nd TITHE:**

A second tithe was brought to Jerusalem for festival purposes (Deu 14:22-27).

### **3rd TITHE:**

A third tithe was required every third year to assist the poor (Deu 14:28-29). Every third year was known as "the year of tithing," (Deu 26:12-14). When the Israelites had completed tithing of the increase of the land, they were to give this 3rd tithe to the Levites, the strangers, the orphans, and the widows. When this was completed, they were to declare unto the Lord that they had performed to the best of their ability in obeying the divine commandments. All the tithes mutually would consist of 23.3%

of one's assets.

Tithing was an annual event, not weekly. Tithing also consisted of giving a portion of one's crops and herds, not money. 20% is added to the appropriation if converted to cash (Lev 27:31).

At this point it should be clearly evident that what transpires for "tithing" in the modern Church is not consistent with the Biblical definition.

## **ARGUMENTS FOR**

Arguments in favor of tithing in the Church age can usually be summarized by the following:

1. Tithing is a biblical standard enforced in the Old Testament, so therefore it is also a standard that should be enforced in the New Testament. For example, an exhortation to tithe is found in Malachi 3:8-10 (written circa 400 B.C.), and tithing was still practiced when Jesus walked the Earth (Matt 23:23, Luke 11:42).
2. Abraham tithed to Melchisedec (Genesis 14:18-20, Hebrews 7:1-4), and Jacob pledged to give a tenth if God would prosper and protect him (Genesis 28:11-22). Both of these events occurred long before the Mosaic Covenant was given. Therefore, by this reasoning, there is an unwritten standard that existed before Moses, was codified by the Mosaic Law, and was never annulled.

## **ARGUMENTS AGAINST**

1. There is no mandate anywhere in the New Testament for tithing. The word tithe or tithes appears eight times in the New Testament, and each time it is used is in reference to an Old Testament event or a concurrent Jewish practice. This in of itself is not conclusive of course, since many theological definitions and concepts do not occur in creedal form in the Scriptures. For example, some individuals do not believe

in the Trinity because the word "Trinity" does not exist in the Bible. The doctrine of the Trinity is a product of systematizing different portions of Scripture that deal with the nature of God, the deity of Christ, the person of the Holy Spirit, etc. But commands and mandates in Scripture, both Old Covenant and New Covenant, are plain and evident, and never require decoding, spiritualization, or complex harmonization in order to be comprehended. The mandates of the Lord's Supper and Baptism, for example, are plain and simple. This certainly cannot be said of tithing under the New Covenant. When considered grammatically or conceptually, The New Testament is totally silent about tithing being a necessity,

2. The epistles contain numerous admonitions, exhortations, and rebukes because of numerous sins and spiritual problems, but one is never mentioned for failure to tithe.

3. Hebrews 7:5 states quite clearly that only the sons of Levi had a commandment to receive tithes, not pastors or other religious leaders:

Hebrews 7:5

And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham.

4. A survey of all the writings of the Early Church up to A.D. 600 (easy to do with computers) is silent about tithing in the Church being a necessity. In fact, it was the position of the great Church Father Irenaeus (A.D. 120-202) that tithing as a legal obligation is no longer binding. He explains this in chapter XIII of book IV in "Irenaeus Against Heresies,":

And for this reason did the Lord, instead of that [commandment], "Thou shalt not

commit adultery," forbid even concupiscence; and instead of that which runs thus, "Thou shalt not kill," He prohibited anger; *and instead of the law enjoining the giving of tithes, [He told us] to share all our possessions with the poor;*

And again in chapter XVIII of book IV he again states:

And for this reason they (the Jews) had indeed the tithes of their goods consecrated to Him, but those who have received liberty set aside all their possessions for the Lord's purposes, bestowing joyfully and freely not the less valuable portions of their property, since they have the hope of better things [hereafter]; as that poor widow acted who cast all her living into the treasury of God.

This provides us with ample evidence that Church-age tithing (versus NT giving) is simply a pharisaic type tradition.

5. The Mosaic Law was given to Israel through Moses, not to the Church. If Christians are supposed to tithe, then what about circumcision, worshiping on Saturday, observing the holy convocations (Passover, Feast of Tabernacles, etc.), animal sacrifices, a tabernacle, and all the other components of the ceremonial law? Numbers 18:26-28 says that the Levitical priests are to offer up a heave offering to the Lord when they receive the tithes of the children of Israel. Shouldn't pastors conduct heave offerings when they receive tithes as well?

The entire book of Hebrews, a book written to Hebrew Christians who were in danger of falling back into Judaism, attests to the fact that the Mosaic Covenant with all of its sacrifices, regulations, feast days, Sabbaths, tithes, etc., have been fulfilled in the life, death, and resurrection of our Lord Jesus Christ (Matt 5:17, Rom 10:4). The Mosaic Law was a *shadow* of things to come, as stated in Hebrews 10:1,

"For the law having a shadow of good things to come, and not the very image of the things, can never with those sacrifices which they offered year by year continually make the comers thereunto perfect."

Concerning the inferiority of the Mosaic Covenant and its subsequent replacement with the New Covenant, the following Scripture quotations should be self-explanatory. But first, it should be understood that in the King James Version, the words *testament* and *covenant* are translated from the same Greek word, *diatheke* (Strong's 1242). The only exceptions are Hebrews 8:7, 8:13, and 9:18 where these particular words appear in italics. Words in italics in the King James Version are not translated from any Greek word but are implied by the text. The words *testament* and *covenant* are used interchangeably but indicate the same concept.

II Corinthians 3:6

Who also hath made us able ministers of the *new testament*; not of the letter, but of the spirit: for the letter killeth, but the spirit giveth life.

Hebrews 7:11, 12

If therefore perfection were by the Levitical priesthood, (for under it the people received the law,) what further need *was there* that another priest should rise after the order of Melchisedec, and not be called after the order of Aaron?

For the priesthood being changed, there is made of necessity a change also of the law.

Hebrews 7:17-19

17 For he testifieth, Thou *art* a priest for ever after the order of

Melchisedec.

18 For there is verily a disannulling of the commandment going before for the weakness and unprofitableness thereof.

19 For the law made nothing perfect, but the bringing in of a better hope *did*; by the which we draw nigh unto God.

Heb 8:7, 8

7 For if that first *covenant* had been faultless, then should no place have been sought for the second.

8 For finding fault with them, he saith, Behold, the days come, saith the Lord, when I will make a *new covenant* with the house of Israel and with the house of Judah.

Hebrews 8:13

In that he saith, *A new covenant, he hath made the first old*. Now that which decayeth and waxeth old is ready to vanish away.

Heb 9:15

And for this cause he is the mediator of the *new testament*, that by means of death, for the redemption of the transgressions *that were* under the first testament, they which are called might receive the promise of eternal inheritance.

A repeated theme throughout the Book of Hebrews is that the New Covenant is superior, better, and a replacement for the Mosaic Covenant. In Hebrews 7:12, it

explains that if the priesthood is changed, then there is also a change of the law. In Hebrews 7:18, it says that there is a disannulling of the commandment (again, the Mosaic Covenant), because it was ineffective. This includes tithing, since it has been revealed that it is an integral part of the Mosaic Covenant and not the New Covenant. In Heb 7:19, it says we draw near to God on the basis of a better hope, that being the shed blood of our Lord Jesus Christ. The Law could do nothing to bring us closer to God or enable us to attain a righteousness of our own. We draw closer to God on the basis of faith (Hab 2:4, John 3:36, Rom 1:17, Rom 10:4, Gal 2:16, Gal 3:11-12, Heb 10:38, 1 John 5:10-12), not on our adherence to Mosaic regulations. The Law was intended to be our schoolmaster (Gal 3:24), and could never bring us to salvation (Gal 2:16), and (Romans 3:20-22).

20 Therefore by the deeds of the law there shall no flesh be justified in his sight: for by the law *is* the knowledge of sin.

21 But now the righteousness of God without the law is manifested, being witnessed by the law and the prophets;

22 Even the righteousness of God *which is* by faith of Jesus Christ unto all and upon all them that believe: for there is no difference...

Salvation in all ages has always been by God's grace through faith (Gen 15:6, Hab 2:4, Gal 3:6).

At this point, some may ask, "what about the Ten Commandments?" Christians are not bound to the ceremonies, rituals, sacrifices, etc., of the Mosaic Law, but the moral law is still in effect. Of the Ten Commandments, nine of them are repeated in the New Testament, with the commandment dealing with the Sabbath no longer in effect, since we don't worship on Saturday, but on Sunday. Christians have always assembled and worshiped on Sunday because this is the day our Lord Jesus Christ

was resurrected. The Apostle Paul says in Colossians 2:16, "Let no man therefore judge you in meat, or in drink, or in respect of an holyday, or of the new moon, or of the *sabbath days*:" (Note: For a fuller understanding of Sabbath see the book "Sabbath" posted at <http://heart4god.8k.com> - Joseph)

Our obedience as Christians is not to the Jewish ceremonial law, but to the Law of Christ (Acts 5:29, Acts 5:32, Romans 6:16, 1 Pet 1:22, 1 Pet 4:17, Gal 6:2). The Galatians who were paying heed to the Judaizers were not obeying the truth, "*O foolish Galatians, who hath bewitched you, that ye should not obey the truth, before whose eyes Jesus Christ hath been evidently set forth, crucified among you*" (Gal 3:1). Our Lord Jesus asks a question to those who claim to know Him but didn't really know Him in Luke 6:46, "*And why call ye me, Lord, Lord, and do not the things which I say?*"

6. Matthew 23:23 (and it's parallel passage, Luke 11:42) cannot be used to argue for tithing in the Church. This passage says,

"Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier *matters* of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone."

Mint, anise, and cummin were plants that were grown in homes and in gardens. The seeds of these plants were used as kitchen spices, and the seeds of the cummin plant were also used in medicine and were crushed for use in perfumes. The Mosaic Law required a tithe of the produce of the land (Lev 27:30), but the legalistic scribes and Pharisees extended this definition to include leaves and seeds of these household plants. They would count out all the leaves and seeds of these plants and

reserve one out of ten for a tithe. In other words, in this discourse in which Jesus is condemning the legalistic self-righteousness of the scribes and Pharisees, He simply states that they tithe leaves and seeds of these household plants, He neither affirms or disaffirms the tithing doctrine.

The statements Jesus makes about tithing (Mat 23:23, Luke 11:42, Luke 18:12) are all indicative, not imperative. A plain interpretation of these passages doesn't reveal any command that tithing should be continued into the Church Age, which began at Pentecost.

During the life and ministry of Jesus, until His crucifixion, the Mosaic Covenant was still operational (Mat 11:13, Mat 12:5, Luke 2:22-24, Luke 2:27, John 7:19, John 7:23, John 8:5, John 8:17).

Hebrews 9:8-10

8 The Holy Ghost thus signifying, that the way into the holiest of all was not yet made manifest, while as the first tabernacle was yet standing:  
9 Which was a figure for the time then present, in which were offered both gifts and sacrifices, that could not make him that did the service perfect, as pertaining to the conscience;  
10 Which stood only in meats and drinks, and divers washings, and carnal ordinances (this includes tithing), imposed on them until the time of reformation.

Our Lord Jesus Christ inaugurated the New Covenant at the Last Supper, one day before His crucifixion. The following verses illustrate this (NKJV).

Matthew 26:28

For this is My blood of the *new covenant*, which is shed for many for the remission of sins".

Mark 14:24

And He said to them, "This is My blood of the *new covenant*, which is shed for many."

Luke 22:20

Likewise He also *took* the cup after supper, saying, "This cup *is* the *new covenant* in My blood, which is shed for you."

The actual work of atonement was accomplished on the cross, and it is upon this divine work on which the New Covenant stands.

Hebrews 13:20, 21

20 Now the God of peace, that brought again from the dead our Lord Jesus, that great shepherd of the sheep, *through the blood of the everlasting covenant*,

21 Make you perfect in every good work to do his will, working in you that which is wellpleasing in his sight, through Jesus Christ, to whom be glory for ever and ever, Amen.

7. Malachi 3:8-10 also cannot be used to argue for tithing in the Church, because in this passage God was rebuking Israel for not tithing properly to support the Levitical priesthood. The Mosaic Covenant-New Covenant distinction must be maintained or

otherwise we make serious errors in our interpretation of Scripture.

Whenever a discussion of tithing takes place, it seems that Malachi 3:8-10 is always quoted. Unable to draw any requirement from the New Testament for tithing, the Old Testament is then quoted, usually out of context. Old Testament passages have often been quoted as a sort of proof text for various aberrant theologies, and tithing is certainly no different. A particular passage will be quoted without any exegesis, and because it is "in the Bible" it is supposed to be self-evident that a particular ritual or formality should be observed. As demonstrated earlier in this document, tithing as it is practiced today in the Church is not of the Biblical (Old Testament) model. There were three tithes, not just one.

Tithes consisted of marketable farm produce, such as animals, grain, olive oil, etc. Tithing did not customarily consist of money, but on those occasions when it did 20% was to be added to the financial disbursement. Numbers 18:26-28 says that the Levites are to offer up a heave offering when they take the tithes from the children of Israel. This is in the Mosaic Law and was a part of proper worship in Israel, so shouldn't pastors offer up a heave offering (which was a tenth of the tithe) when they receive tithes? Malachi 3:10 says that the tithes are to be brought into the storehouse. Since this verse is also "in the Bible," shouldn't Christians bring their tithes into a storehouse instead of dropping them into an offering plate? The storehouse was a set of rooms in the temple that was used to store the tithes (2 Chr 31:11, Neh 13:4-5). Since all of this is "in the Bible," shouldn't Christians have temples with a complete Levitical sacrificial system. The absurdity is apparent. That is why good and proper exegesis is so important.

The Bible is a unified whole, but if we don't make legitimate distinctions, we can end up in an abyss of doctrinal error. This is a void where anything goes, a place where

Scripture can be twisted to mean anything you want it to.

The Apostle Peter, in II Peter 3:16, speaking in reference to the epistles of the Apostle Paul, gives us a very serious reminder about interpreting Scripture properly, "As also in all *his* epistles, speaking in them of these things; in which are some things hard to be understood, which they that are unlearned and unstable wrest, as *they* do also the other scriptures, *unto their own destruction.*"

**8.** Christians who mandate tithing are making the same mistake as the Judaizers. The Judaizers claimed to be Christians, and certainly much of their belief system could be labeled as orthodox. They affirmed that the Lord Jesus Christ was the promised Messiah and the value of His sacrificial death on the cross. But the one prevalent distinctive among them was their doctrine that faith in Jesus Christ is not enough, that certain aspects of the Mosaic Law needed to be retained for salvation and/or sanctification. Make no mistake, this is an extremely important issue, since we are in no way justified by the works of the law (Gal 2:16, 2:19-21). In fact, the Apostle Paul stated in Galatians 5:3 that we are "*a debtor to do the whole law*" if we get circumcised with the belief that this will add to what Christ already did on the cross.

Could the same also be said for the practice of tithing? If we interpret Scripture plainly and do not impose an external theological system on our interpretation, the answer is an emphatic yes! Today, circumcision is not an issue in the Church, but tithing certainly is. In fact, many churches have been split over this issue. If the Apostle Paul were alive today, he might very well have written Galatians 5:2-3, substituting the word "tithing" for "circumcision," "*Behold, I Paul say unto you, that if ye [tithing], Christ shall profit you nothing. For I testify again to every man that [tithing], that*

*he is a debtor to do the whole law.*" This is a very sobering concept coming from the Apostle Paul. A person who is a "debtor to do the whole law" describes an unsaved person!

Galatians 2:16 also says, "Knowing that a man is not justified by the works of the law, but by the faith of Jesus Christ, even we have believed in Jesus Christ, that we might be justified by the faith of Christ, and not by the works of the law: for by the works of the law shall no flesh be justified." And again in Galatians 2:21, "I do not frustrate the grace of God: for if righteousness *come* by the law, then Christ is dead in vain."

Just from these select verses, we can ascertain that those who advocate tithing or any other part of the Mosaic Law as works to be accomplished within the Church are frustrating the grace of God, are fallen from grace (Gal 5:4), and are seeking to attain a righteousness of their own, apart from Christ.

The Apostle Paul wrote an entire epistle to deal with this issue of the Judaizers. The epistle to the Galatians is the only one of Paul's letters where there are no words of commendation to the readers. Even with all the chaos, immorality, and carnality in the Corinthian congregation, he did not hesitate to give the Corinthians praise and commendation (1 Cor 1:4-7). In Galatians, after a brief salutation, he immediately launches on the issue that prompted him to write the letter (Gal 1:6), "*I marvel that ye are so soon removed from him that called you into the grace of Christ unto another gospel:*" The word **marvel** in the Greek text is the word *thaumazo*. It is a strong word, denoting astonishment and bewilderment. The Apostle Paul was astonished and bewildered that the Galatians were so soon departing from the grace of God unto another Gospel. In Corinth, the problem was not so much right doctrine (the notable exception being the doctrine of the resurrection, 1 Cor 15) but right living

and conduct. In Galatia, the very heart of the Gospel was subverted by false teachers. With all of this in perspective, the mandate of tithing in the Church is nothing more than a false gospel.

Galatians 3:10 says, where the Apostle Paul is quoting Deuteronomy 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 continueth not in all things which are written in the book of the law to do them.*" The Apostle Paul considered the addition of legal elements from the Mosaic Law a perversion of the Gospel (Gal 1:6-7), questioned whether the Galatians were really saved (Gal 3:4, Gal 4:11), and declared *accursed* (*accursed* is taken from the Greek word *anathema*, which is a reference to that which is devoted to destruction) anyone who preaches a Gospel that is different from the one that was taught by Jesus and the Apostles (Gal 1:8-9).

All true believers are no longer debtors to do the whole law. Colossians 2:14 says, in reference to what our Lord Jesus Christ did on the cross, "*Blotting out the handwriting of ordinances that was against us, which was contrary to us, and took it out of the way, nailing it to his cross.*" But the Apostle Paul was apprehensive about the possibility that the Galatians were not saved after all. He expresses this apprehension in Gal 4:9-11,

But now, after that ye have known God, or rather are known of God, how turn ye again to the weak and beggarly elements, whereunto ye desire again to be in bondage?

Ye observe days, and months, and times, and years.

*I am afraid of you, lest I have bestowed upon you labour in vain.*

The words "*in vain*" are translated from a single Greek word, *eike*. The KJV translators translated it well, for it carries the ideal of having worked on something

only to see it end in failure.

9. Undoubtedly, the Judaizers of Paul's time used God's command to Abraham that he be circumcised (Gen 17:11) as a proof text to illustrate that believers in the Church Age also need to be circumcised. In much the same way, many of the modern Judaizers use Abraham's giving a tenth to Melchisedec after the defeat of Chedorlaomer (Genesis 14:17-20) as an example of how tithing should be performed by Christians.

It is recorded in Genesis 14:20 and Hebrews 7:2, 7:4 that Abraham gave a tenth of the spoils to Melchisedec, and this certainly occurred before the administration of the Mosaic Law. Does this indicate that tithing is an "unwritten law" or "eternal principle" to be followed in all ages?

In Genesis 14:20, in the KJV, the word "tithes" is used, but in the synopsis of the same event in Hebrews chapter 7 the word "tenth" is used instead. In fact, both the NIV and the NASB use the word "tenth" instead of "tithes" in Genesis 14:20. The Hebrew word *ma`aser* is used here, and could easily be translated "tenth" or "tithe." In the KJV, this same Hebrew word is usually translated "tithe" throughout the Pentateuch, but it is also translated "tenth" in Num 18:21, Num 18:26, Ezek 45:11, and Ezek 45:14. The point is, the KJV translators used "tithes" in Gen 14:20 simply as a synonym for giving a tenth, since the word "tithe," apart from the Biblical definition and usage of the term in the Mosaic Law, basically means "tenth." Therefore, this does not indicate some mystical "law of tithing" was in operation before the Mosaic Covenant was given.

As stated earlier, tithing (as defined in the Mosaic Law) is basically Old Testament

taxation. It is important to realize that Abraham gave a tenth to Melchisedec because he wanted to as a form of veneration, not because he was compelled to do so. In Genesis 14:17-20, Melchisedec came with bread and wine and blessed Abraham, at which point Abraham gave a tenth of the spoils. In Hebrews 7:1-3, we see statements such as "priest of the most high God," "King of righteousness," "King of peace," etc., in reference to Melchisedec. It would seem that Abraham recognized this and consequently honored Melchisedec with a tenth of the spoils. From this account we see that Abraham gave cheerfully, not because he was under obligation to a mystical "law of tithing."

In Gen 28:12-15, God confirms the promise (the Abrahamic Covenant) that He made with Abraham (Gen 12:1-3, 13:14-17, 15:1-14, 17:1-8). Jacob vowed to give a tenth of his produce if God would support and protect him. Again, like Abraham, Jacob was willing to give cheerfully because he wanted to, not because he was compelled by some obscure unwritten law (remember, this is before the Mosaic Covenant in Exodus 20:1-31:18).

The fact that Abraham and Jacob gave 10% is simply a historical fact, and does not in any way illustrate some mystical "law of tithing" or "eternal principle" that Christians must comply with, particularly since the 10% was not commanded by God in either situation (in contrast to circumcision, which was commanded).

**10.** The Jerusalem Council (Acts 15:1-29, circa A.D. 49), was convened to deal with the teaching of the Judaizers.

Acts 15:1, 2

1 And certain men which came down from Judaea taught the brethren,

*and said*, Except ye be circumcised after the manner of Moses, ye cannot be saved.

2 When therefore Paul and Barnabas had no small dissension and disputation with them, they determined that Paul and Barnabas, and certain other of them, should go up to Jerusalem unto the apostles and elders about this question.

Acts 15:5

But there rose up certain of the sect of the Pharisees which believed, saying, that it was needful to circumcise them, and to *command them to keep the law of Moses*.

The Jerusalem Council issued a decree (Acts 15:23-29) that states that Jewish legalism and ritualism are not compatible with the Christian faith.

Acts 15:23

And they wrote *letters* by them after this manner; The apostles and elders and brethren *send* greeting unto the brethren which are of the Gentiles in Antioch and Syria and Cilicia:

24 Forasmuch as we have heard, that certain which went out from us have troubled you with words, subverting your souls, saying, *Ye must be circumcised, and keep the law: to whom we gave no such commandment*:

25 It seemed good unto us, being assembled with one accord, to send chosen men unto you with our beloved Barnabas and Paul,

26 Men that have hazarded their lives for the name of our Lord Jesus Christ.

27 We have sent therefore Judas and Silas, who shall also tell *you* the same things by mouth.

28 For it seemed good to the Holy Ghost, and to us, to lay upon you no greater burden than these necessary things;

29 That ye abstain from meats offered to idols, and from blood, and from things strangled, and from fornication: from which if ye keep yourselves, ye shall do well. Fare ye well.

Our sufficiency is in Christ, and in Christ alone. We should allow no one to beguile us into legalistic observances taken from the Mosaic Law or from any man-made religious system.

Colossians 2:20-23 goes on to say:

20 Therefore, if you died with Christ from the basic principles of the world, why, as *though* living in the world, do you subject yourselves to regulations-

21 "Do not touch, do not taste, do not handle,"

22 which all concern things which perish with the using, according to the commandments and doctrines of men?

23 These things indeed have an appearance of wisdom in self-imposed religion, *false* humility, and neglect of the body, but *are* of no value against the indulgence of the flesh.

(NKJV)

**11.** The Levitical priesthood has been replaced with the priesthood of believers (1 Pet 2:5, 2:9). So from this perspective, all that we have, money, possessions,

spiritual gifts, belong to the Lord, not just a tenth of our income. Since NT giving is discretionary, and not based on a demand of a set percentage, this should dispel the common notion that one-tenth of our income is somehow "holy," as if God is some sort of a divine accountant.

**12.** Those involved in ministry should be supported by the people they serve (1 Cor 9:7-14, 1 Tim 5:17-18). A careful review of New Testament giving reveals to us that our contributions should not only be to support our local ministries, but also meet the basic needs of poverty stricken fellow Christians (Acts 2:44-45, 4:32-37, 1 Cor 16:1-3, 2 Cor 8:1-13, 1 Tim 6:17-19). There was organized giving within local congregations to care for believing widows and orphans who had no other family to rely on (Acts 6:1-4, 1 Tim 5:1-16).

Nowhere in the historical narrative of the very early Church (Acts) do we see Christians "tithing." In Acts 4:32-37, there were many Christians who were selling large proportions of their assets and laying the proceeds at the Apostles' feet. In Acts 5:1-11, we find that Ananias and Sapphira were condemned for deceitfully holding back part of the proceeds from the sale of some land, which had absolutely nothing to do with "tithing."

**13.** 2 Corinthians chapters 8-9, and 1 Corinthians 16:1-4 state that a Christian is to evaluate the needs of others and to give as he is able to.

**NO PERCENTAGE GUIDELINES ARE EVER GIVEN.** The Apostle Paul had ample opportunity to use the word "tithe" or at least mandate it as a standard to be preserved, but instead Paul gives us new rules for giving, which would supersede the Old Testament law for giving. If there is any single verse in the New Testament

that nullifies the "tithing in the Church age" doctrine, it would be 2 Cor 9:7, which says, *"Every man according as he purposeth in his heart, so let him give: not grudgingly, or of necessity: for God loveth a cheerful giver."*

The Greek word behind *necessity* is *anagke*, which is very correctly translated "*necessity*." It means a constraint, law, or duty imposed by external circumstances, which is precisely what tithing is. A duty to give 10% of your income whether you like it or not. The Greek word behind *cheerful* is *hilaros*, from where we get the English word "hilarious." *Hilaros* means joyful, happy, and exuberant. In other words, when we give, in whatever we give, we are commanded to do so in a happy and exuberant manner. We should be happy and joyful to give for His Kingdom. We are told not to give *grudgingly*. The Greek word behind *grudgingly* is *lupe*. This particular Greek word conveys the concepts of sorrow, grief, and annoyance. Being compelled to give out of necessity which involves sorrow and annoyance has more in common with the IRS than with the true Church of God. The great nineteenth century preacher, Charles Haddon Spurgeon, said this about tithing: "In the religion of Christ there is no taxation. Everything is of love." (Volume 32, page 213).

There are some who teach that tithing has an unconditional priority in the Christian's life. For example, if I should run into financial difficulties and am unable to feed my family or pay the mortgage, I must still pay 10% regardless. Those who mandate tithing even under such financial adversity should heed the words of the Apostle Paul in 1 Tim 5:8, *"But if any provide not for his own, and specially for those of his own house, he hath denied the faith, and is worse than an infidel."* Those who mandate and practice tithing despite these extreme circumstances are tampering with the doctrine of salvation!

There are still others who claim that if we tithe when financial difficulties (or other

problems) arise, the Lord will reward us (as in some sort of temporal relief). Such a concept is totally foreign to the New Testament. This results in giving for the wrong reasons, which could result in wood, hay, and stubble when our works are revealed, as to what sort they are (1 Cor 3:8-15). This is a judgment of the believer's works (2 Cor 5:10), which results in a gain or loss of eternal rewards, but does not affect salvation. This should not be confused with the Great White Throne Judgment, which is the judgment of the unsaved dead after the Millennium (Rev 20:11-15).

The epistle of I Peter, which was written to suffering and persecuted believers and instructed them on how to deal with affliction, not once mentions tithing as a way to deal with tribulation and suffering. However, the New Testament does tell us that giving to His Kingdom in this life will result in *eternal rewards* for us.

Matthew 19:21

Jesus said unto him, If thou wilt be perfect, go *and* sell that thou hast, and give to the poor, and thou shalt have treasure in heaven: and come *and* follow me.

Luke 12:33, 34

33 Sell that ye have, and give alms; provide yourselves bags which wax not old, a treasure in the heavens that faileth not, where no thief approacheth, neither moth corrupteth.

34 For where your treasure, there will your heart be also.

II Corinthians 9:6

But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully.

The following Scripture quotations tell us that trials and tribulations will be an integral part of the Christian life.

John 15:19-21

19 If ye were of the world, the world would love his own: but because ye are not of the world, but I have chosen you out of the world, therefore the world hateth you.

20 Remember the word that I said unto you, The servant is not greater than his lord. If they have persecuted me, they will also persecute you; if they have kept my saying, they will keep yours also.

21 But all these things will they do unto you for my name's sake, because they know not him that sent me.

Acts 14:22

Confirming the souls of the disciples, *and* exhorting them to continue in the faith, and that we must through much tribulation enter into the kingdom of God.

Rom 8:38

As it is written, For thy sake we are killed all the day long; we are accounted as sheep for the slaughter.

I Thessalonians 3:4

For verily, when we were with you, we told you before that we should suffer tribulation; even as it came to pass, and ye know.

II Timothy 3:12

Yea, and all that will live godly in Christ Jesus shall suffer persecution.

I Peter 5:9

Whom resist stedfast in the faith, knowing that the same afflictions are accomplished in your brethren that are in the world.

When it comes to financial disbursements to a ministry, we are commanded to give cheerfully (joyfully) as we purpose in our heart (whatever amount we want), and not grudgingly (annoyance), regardless of the amount or percentage of our income. The issue is primarily between God and the Christian.

Tithing is compulsory, because it is a form of taxation, and quite often it is performed grudgingly. The Apostle Paul also says in 1 Cor 16:2, "On the first day of the week *let each one of you lay something aside, storing up as he may prosper*, that there be no collections when I come." (NKJV). Again, nothing mentioned about "tithing," only giving as one has purposed in his heart and as one has prospered.

**14.** Love is to be our motivation, not compulsory legalism (Hosea 6:6, Micah 6:6-8, Mark 12:28-34, 1 Cor 13:1-7). How much consideration we have for the poor, for

example, is an indication of our spiritual condition (1 John 3:17).

**15.** Much of the finest scholarship in the Church affirms that tithing has no place in the Church Age. This includes: *Unger's Bible Dictionary*, *International Standard Bible Encyclopedia*, all of which detail the purpose and function of tithing in the Old Testament but say nothing of tithing being a necessity in the Church. The outstanding *John MacArthur New Testament Commentary* series affirms that tithing has no place in the Church. The *Nelson's Bible Dictionary* has this to say about tithing:

In the Old Testament the purpose of the giving of a tenth was to meet the material need of the Levite, the stranger, the fatherless (the orphan), and the widow <Deut. 26:12-13>. The tithe was an expression of gratitude to God by His people. Basic to tithing was the acknowledgment of God's ownership of everything in the earth.

In the New Testament the words tithe and tithing appear only eight times <Matt. 23:23, Luke 11:42, 18:12, Heb. 7:5-6, 8-9. All of these passages refer to Old Testament usage and to current Jewish practice. Nowhere does the New Testament expressly command Christians to tithe. However, as believers we are to be generous in sharing our material possessions with the poor and for the support of Christian ministry. Christ Himself is our model in giving. *Giving is to be voluntary, willing, cheerful, and given in the light of our accountability to God.* Giving should be systematic and by no means limited to a tithe of our incomes. We recognize that all we have is from God. We are called to be faithful stewards of all our possessions <Rom 14:12, 1 Cor 9:3-14, 16:1-3, 2 Cor 8-9>. (*Emphasis added*)

## **SUMMARY**

Christians should not be coerced or compelled to give a set percentage of their income, but should give willingly of whatever they possess. Christians who don't give anything to the Church should examine themselves to determine if they really are in the faith. Tithing in the Church is not a minor issue or theological hair-splitting, but is actually a distortion of Scriptural truth. It is the Galatian error revisited, and this time it is facing very little resistance from an increasingly apostate Church.

How tithing as a legalistic standard crept into the Church is not entirely certain, but it is definitely not a standard that is commanded anywhere in the New Testament, but is in fact replaced by new rules for giving under the New Covenant as I have documented.

Frequently, Church leaders mandate tithing because they believe that most Christians, if left to their own motivation, would give very little. So to maximize the Church's revenue (from their perspective) they decree tithing as the standard for giving. Other Church leaders teach tithing because it's a tradition they learned by rote. Jesus says this about rote tradition in Mat 15:8-9, *"This people draweth nigh unto me with their mouth, and honoureth me with their lips; but their heart is far from me. But in vain they do worship me, teaching for doctrines the commandments of men."* There are still others who hold to the belief that if you don't tithe (as opposed to giving cheerfully) then you are somehow ignorant, a low-wattage Christian, or not really saved at all.

As this issue is dealt with, we should remember the words of the Apostle Paul in Galatians 3:3, *Are ye so foolish? having begun in the Spirit, are ye now made perfect by the flesh?* and again in Galatians 5:1, *"Stand fast therefore in the liberty*

*wherewith Christ hath made us free, and be not entangled again with the yoke of bondage."*

This document was written by Dave Combs.

All feedback is welcome! I would like to know what your thoughts are.

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