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Christian Tithing: A Modern Day Religious Tax

Tithing is one of the most talked about topics outside of today's church, yet seems to be one of the least studied topics within the church. There are a number of reasons why churches continue to hang on to the notion that God has commanded Christians to "pay tithes", but without going into those reasons we would like to explain why tithes is not God's plan of giving for Christians.

Tithing was an ordinance/statue in the Law of Moses under the Old Covenant given by God to the nation of Israel. Tithes were food grown on the land of Israel. The Law of Moses required multiple tithes:

- 10% every year for the Levites (Numbers 18:20-21)
- 10% every year for a festival (Deuteronomy 14:22-26)
- 10% every third year for the widows, the Levites, the fatherless, and the stranger (Deuteronomy 14:28-29)

To fully understand the commandment of tithing within the Law of Moses, as it relates to Christianity, it is imperative to understand who we are as Christians.

- God gave non-Israelites (Gentiles) an opportunity to be grafted into the promise given to Abraham and his descendants. (Romans 11:11-12)
- Non-Israelites (Gentiles) are grafted in this promise through faith in Jesus, our High Priest (Hebrew 9:11). (Galatians 3:14)
- Jesus died to fulfill and complete the old covenant (Law of Moses) and to usher in the new covenant that began after his death and resurrection. (Hebrews 9:15-17, Galatians 3:13, Galatians 4:4-5)
- After non-Israelites (Gentiles) were grafted into the promise given to Abraham, we did not become Israelites, we all became one in Christ. (Galatians 3:26-29)
- Christians today are under the new covenant. (Hebrews 8:8-13)
- We are all living stones in God's spiritual temple and priests, through Jesus Christ, that offer spiritual sacrifices. (1 Peter 2:5)

Key Points Concerning Tithes

Tithes under the Law of Moses (Old Covenant) **were**:

- Of livestock and crops from the promise land only (Leviticus 27:30-32)
(Deuteronomy 14:22)

- Only collected by Levites (did not receive land inheritance) (Numbers 18:24) (Ezekiel 44:28-31)
- Commanded by God to Israel only (Leviticus 27:34)
- Given to the widows, the Levites, the fatherless, and the stranger on various yearly schedules (Deuteronomy 14:28-29, 26:11-13)
- Edible (Deuteronomy 14:23-26) (Numbers 18:31)

Tithes under the Law of Moses (Old Covenant) **were not:**

- A commandment to the Christians (Leviticus 27:34)
- Given in money (Leviticus 27:30-33) (Money with pagan symbols and idols on it was never offered up to God.)
- Meant to be permanent (Galatians 3:23-25)
- From Gentiles or unclean pagan lands (Leviticus 27:30-32,34)

God's Plan of Giving for the Christians

- As purposed in your heart, not reluctantly, not of requirement (II Corinthians 9:7)
- Without neglecting our household (I Timothy 5:8)
- In secret (Matthew 6:4)
- To ministry work (I Corinthians 9:7-12)
- To the hungry, the thirsty, the stranger, the naked, the sick, the prisoner (Matthew 25:34-46)
- Without dishonoring our parents (Matthew 15:4-6)
- To the orphans and the widows (James 1:27)
- To those who ask (Matthew 5:42)

The only non-discretionary giving for Christians is for government taxes.
(Romans 13:6-7)

Common Out of Context Teachings

Genesis 14:18-20/Hebrews 7:4

Out of context teaching: Christians are obligated to tithe to the church because Abraham tithe before the Law of Moses.

Abraham gave a tithe to Melchizedek from the spoils of war that he recovered. Quite simply, God did not command Abraham to give a tithe to Melchizedek. In fact, nowhere in the bible, before the Law of Moses, does God command anyone to tithe anything. Also, Abraham gave the other 90% of the spoils of the war to king of Sodom, a pagan king.

Key Points:

1. Abraham was never under the Law of Moses.
2. Abraham gave a freewill tithe.
3. Abraham gave a tithe from spoils of war not from his own possessions.

4. Abraham's tithe of spoils of war would not have qualified under the ordinances/statutes of tithes in the Law of Moses.

Malachi 3:7-10

Out of context teaching: If a Christian does not pay Tithes to a church, they are robbing God and are cursed.

To bring this scripture into the proper context, one must at least begin reading at Malachi chapter 2. By reading the preceding chapter and verses we see that God is addressing the corruption of the nation of Israel, in particular, the priests. Tithing was one of the ordinances/statutes of the Law of Moses. So, in context, Malachi 3:7-10, God was judging the priests for their tithe ordinance/statute violations.

Key Points:

1. The priests were of the nation of Israel (Levite tribe). Thus, they were required by God to observe the Law of Moses. Their role concerning tithes was to receive a tithe of the tithe. (Numbers 18:25-32)
2. Tithing was an ordinance/statute of the Law of Moses (old covenant).
3. Curses were the punishment for not obeying the Law of Moses. (Leviticus 26:14-20)
4. Christians are not cursed for not tithing. Jesus ended the curse for everyone. (Romans 3:13)

Matthew 23:23/Luke 11:42

Out of context teaching: Jesus confirmed the requirement of tithing for Christians.

Jesus is talking to a multitude and his disciples about the hypocritical scribes and Pharisees (Matthew 23:1-3). The scribes and Pharisees were teachers of the Law of Moses. Jesus is telling the audience about the dishonesty of the scribes and Pharisees (Matthew 23:3). Although the Pharisees were teaching the Law of Moses they were not living by it, neglecting in their own lives the weightier matters of the law: judgment, mercy and faith. It's important to note that because Jesus had not yet died on the cross, the Law of Moses was still a requirement for the children of Israel. Thus, the ordinance/statute of tithing under the Law of Moses was still in effect in this verse.

Key Points:

1. The scribes and Pharisees were of the nation of Israel. Thus, they were required by God to observe the Law of Moses.
2. Tithing was a requirement under the Law of Moses (old covenant).
3. Jesus did not institute tithing as a requirement for Christians to live by under the new covenant.

Conclusion

Making the personal decision to give ten percent of anything that God has blessed us with is just that, personal. We must not confuse our personal giving as Christians with the very specific commandment that God gave to Israel in the Law of Moses before the

true redemptive plan, Jesus. There is no “10% minimum to the church” formula or commandment for Christians that satisfies thanking God nor qualifies us for a blessing from God. We thank Him first by simply saying “Thank You” (Hebrews 13:15). Then with the heart of Christ and the desire to do the work of Christ we share our increase to help supply the needs of others, not just our own. There is no percentage requirement but a heart requirement.

For those concerned that “neglecting the law” would lead to lawlessness, Christ’s commandments not only address the moral laws that God gave to Israel, but indicate that there is a certain heart condition that must also be present. As Christians, obeying Christ’s commands is obeying God’s moral law. (Matthew 5:21, 5:28, 7:12, 22:34-40)

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