

Tithing I
February 3, 2007

Today we begin a study that was requested late last year. It may be rather lengthy, and it may not deliver any answers.

I know what I believe – and I am well aware that my belief may change as a result of this study. One thing that I don't expect to change is my belief in each individual's personal relationship with Jesus and God and their own right to decide what is right in their opinion – as led by the Holy Spirit.

We will see in just a few minutes that there are many different views regarding tithing. Those views range from a complete denial of any tithing responsibility to a firm commitment that a full 30% is to be dedicated every year. We plan to look at all the claims and to examine the words of the Bible to see which views we can support.

To begin, I did a web search on "tithing". Here are a few of the most common results:

Tithing...

Testament Mandate or Old Testament Bondage?

[Christian Wealth and Tithing](#)

[jaysnell.org](#) - How to become wealthy the Bible way.

[Tithing - Is It Required in the Church?](#)

[www.newtestamentgiving.org](#) –

Is **tithing** a New Testament mandate or an Old Testament bondage?

[Tithing](#)

Tithing is the practice of giving away 10% of your income (tithe means "tenth" ...

Tithing helps you develop a greater sense of abundance. ...

[www.stevpavlina.com/blog/2005/11/tithing](#)

[Tithing Source, The](#)

Spiritual law of giving, where a person gives ten percent of their increase

back to the source of their spiritual teachings.

Category: [Movement of Spiritual Inner Awareness \(MSIA\)](#)

www.tithing.org

[Tithe - Wikipedia, the free encyclopedia](#)

Today, tithes (or **tithing**) are normally voluntary and paid in ...

2 **Tithing** in the Middle Ages.

3 Modern ... New Testament **Tithing** and Stewardship ...

en.wikipedia.org/wiki/Tithing

www.tithing.org/faq.html

The act of **tithing** affirms the Partnership with God. ...

In the heirarchy of giving, **tithing** is at the top. ... There are no shoulds to **tithing**. ...

www.tithing.org/faq.html

[Idea Tithing](#)

Idea **tithing** is defined as taking ten percent of your intellectual effort and ... Idea **Tithing**.

The Toy Story: An Inventor's Dream Come True. Info-Preneuring: ...

www.oneminutemillionaire.com/articles/ideaTithing.asp

[No More Tithing](#)

Tithing is NOT a requirement for Christians! ... to popular belief,

the Bible does not teach us that we should still be **tithing**. ...

www.nomoretithing.org

[The Tithe is Illegal](#)

... in agreement, when they say that **tithing** was not practiced by the early believers. ...

The leading "**tithing**" sects according to an article in Christian ...

www.tithing.christian-things.com/illegal.html

Tithing

Also See Should The Church Teach **Tithing**. The Prosperity Doctrine ... of money

(and giving) in the minds of many Christians, is the matter of **tithing**. ...

www.inplainsite.org/html/tithing.html

Tithing study paper

Is **tithing** required in the new covenant? ... **Tithing** may have been part of the

common worship practices of that time and culture. ...

www.wcg.org/lit/law/tithing.htm

Tithing: Low-Realm, Obsolete & Defunct

Jesus taught **tithing**. The tithe redeems the other 90-percent.

Tithing qualifies you to ... Miracle testimonies prove that **tithing** is God's will. Purchase ...

www.tekoapublishing.com/books/index.html

Buy Tithe and Offering Scriptures

Introduction

Most of our web subjects have to do with Mormonism. This study guide on tithing is not specifically directed towards the LDS, but since they teach mandatory tithing, we thought that we should include it online. To show you what a sensitive subject "tithing" is, I seriously considered not putting my name on this study, for fear of being shunned my brothers and sisters in Christ. But I believe that we should be willing to stand up for what we believe, whatever the cost. With that in mind, we will endeavor to study the volatile subject of "tithing", from a scriptural perspective. But before we do, I must ask that you set aside all preconceived ideas regarding this subject. A daunting task for some, an impossibility for others, but a necessity for all. This study may confirm your current beliefs or challenge them. Whatever the case, we must seek to emulate the Bereans. They were deemed more noble by the Apostle Paul, because they did not take what he taught them at face value, but instead, they searched the scriptures to see if what Paul taught was Truth (Acts 17:11). Paul also told Timothy (II Timothy 2:15) to "Study to show yourself approved unto God, a workman who

needs not be ashamed, rightly dividing the word of truth."

Come... let us reason together

The question we will be attempting to answer in this study is whether or not tithing is taught to the New Testament Church. We are not talking about giving. Giving is definitely taught to the Church. Tithing, on the other hand, is a mandatory 10% of your gross income given to your church. We are also not asking if tithing is a good idea. There are many good ideas in the church today that are not necessarily scriptural. Hymn books, pews, overhead projectors, and sound systems are all good ideas, but that doesn't make them scriptural. The question is not if it is good; we want to know if it is God! Baptism is scriptural. Prayer is scriptural. Loving God and your neighbor is scriptural. But what about tithing? Did Jesus teach it to His Church? Did the Apostles teach it to His Church? If they did, then that would make it a principle that we all should obey. But if they did not teach this Old Testament law to the Church, then not only would it be improper to hoist this mandate on the necks of the Believers (Acts 15:10), it could actually be fraudulent, exploitive and even blasphemous.

Justified by the Law... or Grace?

Tithing has been taught in the New Testament Church for quite a while. In many European countries your tithe is taken out of your paycheck, just like taxes. Here in America, the land of the free and the home of the brave, we have a Constitution to protect us from such tyranny. But that hasn't stopped organizations such as the Mormons (Latter Day Saints) to attach the issue to such important principles as attaining their Godhood! Without tithing they cannot get a "temple recommend" and without the temple recommend they cannot get into the Temple to perform their ordinances that help them earn their Godhood. But is our doctrine any better? Many Protestant Churches teach that God can't bless you if you don't tithe! They'll say, "Haven't you ever read Malachi? He said that if you don't tithe, you are robbing God!" Now I don't know about you, but I don't want to be found guilty of robbing God! Malachi goes on to say that "you are cursed with a curse" if you do not tithe! Wow! That sounds like serious business. But was Malachi written to the Church, or to the Jews under the Law? Malachi 1:1, says it was, "the oracle of the word of the Lord to Israel". Notice it does not say, "the oracle of the word of the Lord to the Church". We are not under the Law, but under the New Covenant of Grace. The Law no longer has a hold on us (Hebrews 8:6-13). We are no longer bound by the tenets of the Law (Gal 3:25). We are justified by faith, not by works of the Law (Romans 3:28). We are redeemed from the curse of the Law (Galatians 3:13). Anyone who

Tithing I
February 3, 2007

has questions about this subject should stop and read the fifteenth chapter of Acts; the third and fourth chapter of Romans; the eighth through the eleventh chapter of Hebrews; the second chapter of Ephesians; and the whole book of Galatians! This is a foundational teaching of the New Testament Church. This is one of the biggies, an "essential" if you will. We are saved and justified by Grace alone, through Faith alone! Paul says in Galatians:

2:16, "...by the works of the law shall no man be justified."

2:21, "...if righteousness comes by the Law, then Christ has died in vain."

3:5, "Does God give you His Spirit and work miracles among you because you observe the Law, or because you believed what you heard?"

3:10-11, "All who rely on observing the Law are under a curse... Clearly no one is justified before God, by the Law."

3:13, "Christ has redeemed us from the curse of the Law."

3:25, "Now that faith has come, we are no longer under the supervision of the Law."

4:10-11, "You are observing special days and months, and seasons and years. I fear for you, that somehow I have wasted my efforts on you." {You may want to avoid mentioning this verse to the Seventh Day Adventists. They teach that worshipping on Sunday is the Mark of the Beast!}

5:4, "You who are trying to be justified by law have been alienated from Christ; you have fallen from Grace."

Fallen from Grace? Yes, we can fall from Grace if we seek to be justified by any works or deeds. Ephesians 2:8-9 says, "For it is by Grace you have been saved, through Faith, and this not from yourselves, it is the Gift of God, not by works, so that no one can boast." This refers to any work, including tithing.

The Early Church "Lays Down the Law"

It's not a new problem. The early Church was plagued by the same works mentality. Old habits die hard, especially when it comes to religion. When the Gentiles started coming into the Fold, the old timers (the Jews) started telling them that they had to obey the Old

Testament Law to be justified in God's eyes (Acts 15:5). The new kid on the block, the Apostle Paul, opposed this doctrine and went back to the Big Three (Peter, James and John) for some back up. He told them what was going on and the church got together to hold their very first "counsel" (Acts 15:6). They sought the Lord on the matter, and the Holy Spirit told them to write to the new converts and tell them not to worry about upholding the Law (Acts 15:24). The Holy Spirit then warned the new believers to abstain from idols and fornication. What? No mention of tithing? This most perfect opportunity to assure them that this one aspect of the Law had been carried over was lost! Or could it be that The Holy Spirit agreed with Peter in Acts 15:10, when he said, "Why do you try to test God, by putting on the necks of the disciples, a yoke, that neither we nor our fathers have been able to bear?" He was referring specifically to circumcision, but also to the Law in general.

Let's Up the Ante

Unfortunately, most Pastors that teach mandatory tithing, don't stop there. Legalism leads to more legalism. Most will say that you not only have to tithe, but you have to tithe to them. That's right, forget about the Priesthood of the believer! They insinuate that, "You can't possibly hear from God on your own, so you bring the money to me, And I will decide where to spend... er... sow it." Now they won't actually say "tithe to me", they will use the biblical term "storehouse". "You must tithe, and you must bring the tithe into the storehouse." That's legalistic scripture manipulation. Nowhere is the term "storehouse" used in the New Testament in reference to giving. It is where the Old Covenant people brought their tithe. It was a literal place. Today, if I wanted to take my tithe to the "storehouse", that would be literally impossible. It was destroyed with the rest of the Temple in 70 A.D.! But what these legalists want to say is that the church building is now the storehouse. But I ask you, how can that be? Did the early church call the church building the storehouse? No! Because they didn't even have a church building to meet in! They met in each other's homes, and in the synagogues and in the Temple. But wait a minute... didn't they have a storehouse for forty years before it was destroyed by the Romans? When the New Testament believers took up offerings for the poor, did they take it to the storehouse? After Paul took an offering for the poor, did he take it to the storehouse? We have no Jewish "storehouse" today, but the early church did. So I ask you, did they take their offerings to the storehouse? No! If they did, they would have been supporting the very people that crucified Christ! Why do you think God had the Temple destroyed? So that the Church, bought and paid for by the blood of Christ, would have to let go of the old ways, the Old Covenant. But we have some legalists that want to place the yoke of the Old Covenant on our necks, still to this very day. I remind you of Peter's stern warning in Acts 15:10, "Why do you try to test God by putting a yoke on the necks of the disciples?" Remember, tithing is good... tithing is great... as long as it is taught

to be voluntary! The minute it is required or mandated, it becomes legalism.

I recently heard an internationally known Pastor (Ted Haggard) teaching on this subject. He was talking about tithing and the necessity of bringing it into the (his) storehouse. To show you how far this can go, he said that you also should not designate where the money goes, by writing "soup kitchen" or "missions" in the memo portion of your check. Once you give it to God (the Pastor/ the Church) you must learn to let go of it. God hates the fact that you would try to manipulate Him. "But Pastor I was not giving it directly to God... He doesn't need my money, I was giving it to you, to give to the poor, to glorify God and take care of the Saints." This Pastor thinks that is sin. He went on to say, and I quote,

"For most people, the testament is just very, very simply, tithing into the storehouse. Just tithe into the storehouse, 'cause that constantly reminds you of that idea. I'm a steward of God's things. Tithe into the storehouse from your income and tithe into the storehouse from the profit from your business. Alright? And when you do that, it reminds you, but don't control that! Now listen to me everybody, I see this all the time. I'll see people that will tithe faithfully when they are earning a thousand dollars. They'll tithe a hundred dollars and then they'll pray, 'Oh, God bless it.', and they'll do it freely, they drop it in the bucket or put it in the slot, or whatever. They don't think a thing of it until God does multiply that hundred dollars and they've earned a million dollars. And then when they earn a million dollars, they have a hundred thousand dollar tithe and then they start to say, 'Oh, I need to control this.' THAT'S THE ISSUE! Controlling the thing. See, ya gotta be sold into the kingdom of God. So they'll say, 'Now that it's up to a hundred thousand dollars, I can't tithe anymore. Now I want to direct it.' And so they'll either designate it, or they'll say, 'This much goes here, this much goes here.', or the epitome of a lost soul, that's trying to be a Christian, is they say, 'I'll start my own 501c3 corporation so I can dictate my own tithe, and run it.' THAT PERSON WILL GO TO HELL!" (Copy of tape available upon request)

I don't know about you, but I thought that the Bible teaches that you go to Heaven or Hell based on what you do with JESUS... not what you do with your money! But this is what legalism can lead to. Paul made the issue of giving very simple. Each person is to give what he has personally decided to give. Give cheerfully, not under compulsion (II Cor. 9:7). But how can you give without compulsion if the Pastor says that you are robbing God if you do not tithe?

Other Examples of Legalism in The Church Today

Legalism is a cancer. It knows no bounds. It will go as far as it can in every direction. If a person gets cancer, the doctor doesn't take some out and leave some in. He gets rid of all of

Tithing I
February 3, 2007

it! And that is what the Church needs to do today. Rid the Body of Christ of the cancer of legalism! But unfortunately, legalism is creeping into the Church at an alarming rate. Many denominations struggle with legalism to some degree. The Church of Christ denomination, for example, is rife with legalism (baptismal regeneration; musical instruments in worship are "pagan"; communion must be taken every Sunday; etc). But what concerns me the most are the charismatic churches. These are churches that have ushered in a Breath of Life into the Church in the areas of missionary work and Praise and Worship. Because of their influence, many of the more traditional churches are even beginning to open up to a new wave of the Spirit. But sadly, these churches that used to shun the word denomination (they were a "movement"), are now falling in to the same old routines of dead denominationalism. The Assembly of God Churches, the Calvary Chapels, the Vineyards, and most of the independent charismatic churches teach mandatory tithing. Sometimes it is very subtle, such as always using the word "tithing" instead of "giving". But many are willing to put their local congregations under the curse of Malachi 3:9, in order to follow the dictates of the most recent church growth seminar. These seminars teach that we must be "seeker friendly" to attract new members. Everyone must be "trained to tithe" to "support your predicted growth". Great advice. The only problem is that it is not biblical! "Seeker friendly" insinuates a dumbing down, or worse, a watering down of the Gospel. "Don't mention the word Hell, but by all means, teach Old Covenant law to fill those offering plates" (so you can pay for another Church Growth Seminar!). Although these charismatic denominations are fairly autonomous, most of them adhere to their headquarters' guidelines.

The Calvary Chapels say that they believe in the Spiritual Gifts, but they don't allow certain gifts to be manifested in the worship service. Then how is the Gift of Tongues supposed to be a "sign unto the unbeliever" (I Cor. 14:22), if unbelievers are never exposed to it? The Assembly of God Churches still will not allow a divorced and remarried man to serve as a pastor or as an elder, no matter what the circumstances are. And up to just a few years ago, the Vineyards were subject to the doctrinal whims of their Prophet and Founder, John Wimber, who was best known for his unusual teachings on healing, until he died of cancer. How ironic that we can see the splinter of legalism in eye of the Church of Christ denomination, or the Seventh Day Adventists, but not the log in our own.

At this point, I have probably offended just about everyone, though that is not my intention. My heartfelt goal is to issue a wake up call to the Church. We are being lulled to sleep by the soothing, works oriented lullaby of legalism. It's human nature to want to win God's Favor, but we don't earn His Favor by trying to earn our Faith. Even the Faith that you have was given to you as a gift from God (Romans 12:3)! You cannot earn anything from God that He has already given to you as a Gift. We do our good works out of gratitude for what God has already done for us, not to earn it! Any works that we do to earn that priceless Gift, which has been freely given to us, will do nothing but devalue the Gift itself. If a friend gives you a gift,

do you ask them, "How much do I owe you?" Of course not. And to seek to be justified in any way but Faith, is to ask God, "What do I owe you?" The price that He paid for your Gift of Eternal Life was the Blood of His very own Son! There is nothing you could possibly do to pay Him back.

Closing Comments

Legalism and Grace go together like oil and water... they don't mix. Some defendants will say that tithing transcends the Law because Abraham tithed to Melchisedec before the Law was even established. True, but he did it out of his own free will, not as a mandate. Besides, he only tithed to Melchisedec once, from the spoils of one battle, which is a far cry from what is being taught in the Church today. Others may say that Jesus told the Pharisees to tithe, which is also true. But they were still under the Law, and as such, Jesus had to speak to them as under the Law, for He had yet to fulfill the Law. Jesus even confirmed this when He spoke to the Pharisees about their tithing by saying, "You tithe, but you miss the weightier matters of THE LAW." Paul said that Jesus nailed the Law to the Cross (Colossians 2:14). Jesus said that the New Covenant was issued in His Blood (Luke 22:20). The writer of Hebrews said that the Everlasting Covenant was through the shed blood of Jesus (Hebrews 13:20). Therefore, anything taught before the Cross, was not part of the New Covenant of Grace.

Tithing is one of those subjects that can elicit strong emotions from both sides of the issue. Those of us who are sensitive to legalism, automatically assume that those who teach mandatory tithing are doing it to fleece the flock and line their own pockets. But we have to be careful not to assign motives. Many people that teach mandatory New Testament tithing, actually believe that they are teaching sound biblical theology. But the issue has to come down to which side has the scriptural evidence to back up their beliefs. Some may say, "If we stop teaching tithing, then the people may stop giving... and then how will the Church survive?" That is not any of your business, because it is not your Church! Your job is not to raise funds for Jesus; your job is to feed the flock the Truth, and let Jesus take care of the rest. On the day that you stand before Jesus to give an account of your life (as a teacher), you do not want to have to explain why you taught Old Covenant Law to His New Covenant Family. Jesus told a parable in Luke 18:10-14. He tells of two men who sought God. One man, a Pharisee, came to God exclaiming that he was glad that he was not like other men, who did not fast or tithe. But the other man, a tax collector, came before God and simply plead for mercy, recognizing that we all have sinned and fallen short of the Glory of God. Jesus said that the latter man went home justified, but the Pharisee did not. He was like the Galatians that sought to be justified by their works, instead of relying on the Grace of God. And many times, we are no different than the Pharisee or the Galatians. Paul had to pound the idea of

grace into their heads.

Law versus Liberty... Good Works versus God's Grace. It is a very hard concept to grasp. But therein lies our freedom. And as the Apostle Paul said in Galatians 5:1, "It is for freedom that Christ has set us free. Stand firm then and don't let yourselves be burdened again by a yoke of slavery."

Focus on the Family Mormon Alliance

Tithe From Wikipedia, the free encyclopedia

A **tithe** (from Old English *teogopa* "tenth") is a one-tenth part of something, paid as a (usually) voluntary contribution or as a tax or levy, usually to support a Jewish or Christian religious organization. Today, tithes (or *tithing*) are normally voluntary and paid in cash, cheques, or stocks, whereas historically tithes could be paid in kind, such as agricultural products. Several European countries operate a formal process linked to the tax system allowing some churches to assess tithes.

Tithing in the Bible

The practice of regular tithes was not established until after Exodus. Tithes were common throughout the ancient Near East, as well as in Lydia, Arabia, and Carthage.

It is thought that tithes were not adopted by the Catholic Christian church for over seven centuries. Although rejected, they were mentioned in councils at Tours in 567 and at Mâcon in 585. They were formally recognized under Pope Adrian I in 787. Tithing in Christian churches today is frequently preached from the pulpit, but denominations and sects view tithing differently. As tithing was only a requirement found in the Old Testament, some consider it to be a practice that has no place in modern Christianity. Others, such as Word of Faith advocates, espouse that tithing which is inspired in the individual by God will enable blessings, usually financial, with references to ten or hundred-fold increases. Some organizations, such as The Church of Jesus Christ of Latter-day Saints expect active members to pay an honest or full tithe.

The tithing and tithing first appear in the Bible in the Hebrew Old Testament (OT) in the book of Genesis in connection with the figure of Abraham. The origin of tithing is intimately linked with both Abraham's cultural background and the figure of the Canaanite king and priest Melchizedek.

Old Testament origins

In the time of Abraham/Abram the Hebrew

According to the Genesis account, Abram, returning from a battle by the Dead Sea, was hailed by Melchizedek, king of Salem (Jerusalem) who was also the priest of El Elyon ("the Most High God") (Genesis 14:18):

(18) And Melchizedek king of Salem
Brought out bread and wine;
He was priest of El Elyon.
(19) He blessed him, saying,
"Blessed be Abram by El Elyon,
Creator of heaven and earth.
(20) And praised be El Elyon,
Who has delivered your foes to you."
And he gave him a tenth of everything.
[E.A. Speiser, **Genesis, Anchor Bible**, Vol.1, (1964)]

When Melchizedek appeared and offered Abram bread and wine and blessed him in the name of God, tithes were exchanged. However, the biblical text is not precise in naming who actually gave tithes. It merely records, "...and he gave him a tenth of everything;" the "he" can stand for either Melchizedek or Abram, or perhaps El Elyon Himself. A reference found in Hebrews 7:2 expresses the tradition that Abram gave Melchizedek the tithes.

However, biblically, tithes are received by priests and high priests according to Hebrews 7:5, the sons of Levi were commanded by God to receive tithes, the sons of Levi were appointed to be priests (Deuteronomy 18:1). This is substantiated also in the Old Testament in Numbers 18:24 that the Levites were supposed to receive tithes. As mentioned in Deuteronomy 18:1, Levites were appointed to be priests. It is not likely that Melchizedek gave tithes to Abram as some suggest because Abram was not in the office of a priest, but Melchizedek was.

The standard Babylonian one-tenth tax

An Akkadian noun that Abraham was most likely familiar with given his Babylonian background was *esretu*, meaning "one-tenth." By the time of Abraham, this phrase was used to refer to the "one-tenth tax," or "tithe." Listed below are some specific instances of the Mesopotamian tithe, taken from *The Assyrian Dictionary of the Oriental Institute of the University of Chicago*, Vol. 4 "E":

Tithing I

February 3, 2007

[Referring to a ten per cent tax levied on garments by the local ruler:] "the palace has taken eight garments as your tithe (on 85 garments)"

"...eleven garments as tithe (on 112 garments)"
"...(the sun-god) Shamash demands the tithe..."
"four minas of [silver](#), the tithe of [the gods] Bel, Nabu, and Nergal..."
"...he has paid, in addition to the tithe for Ninurta, the tax of the gardiner"
"...the tithe of the chief accountant, he has delivered it to [the sun-god] Shamash"
"...why do you not pay the tithe to the Lady-of-Uruk?"
"...(a man) owes [barley](#) and dates as balance of the tithe of the **years three and four"
"...the tithe of the king on barley of the town..."
"...with regard to the elders of the city whom (the king) has **summoned to (pay) tithe..."
"...the collector of the tithe of the country Sumundar..."
"...(the official Ebabbar in Sippar) who is in charge of the tithe..."

Because of this standard one-tenth tax in Babylon, Abraham of the Genesis account was most likely familiar with the concept of giving up ten-percent of goods as tax.

In the time of Moses

The tithe is specifically mentioned in the Book of Numbers and also in the Book of Deuteronomy. Numbers 18:24-28 concerns the tribe of Levi, and especially the family of Aaron. Because members of the tribe of Levi were assistants to Aaron, his family, and the Israelite priests and did not own or inherit a territorial patrimony, goods donated from the other Israeli tribes were their source of sustenance. They received from "all Israel" a tithe of food or livestock for support, but would first set aside a portion of that tithe for the Aaronic priests.

In the time of King Hezekiah

LMLK stands for the Hebrew letters lamedh mem lamedh kaf (vocalized, *lamelekh*), which can be translated from Hebrew as:

- "[belonging] to the king" (of Judah)
- "[belonging] to King" (name of a person or deity)
- "[belonging] to the government" (of Judah)
- "[to be sent] to the King"

LMLK seals may represent the oldest archaeological evidence of tithing. About 10 percent of the storage jars manufactured during Hezekiah's reign (circa 700 BC) were stamped (Grena, 2004, pp. 376-8). See 2 Chronicles 29-31 for a record of this early worship reformation.

Tithing in the Books of the (Minor) Prophets

Tithing I
February 3, 2007

The book of Tobit (1:6-8) provides an example of all three classes of tithes practiced during the Babylonian exile:

But I alone went often to Jerusalem at the feasts, as it was ordained unto all the people of Israel by an everlasting decree, having the firstfruits and tenths of increase, with that which was first shorn; and them gave I at the altar to the priests the children of Aaron. The first tenth part of all increase I gave to the sons of Aaron, who ministered at Jerusalem: another tenth part I sold away, and went, and spent it every year at Jerusalem: And the third I gave unto them to whom it was meet, as Debora my father's mother had commanded me...

Jews, Catholic, Orthodox, and Protestant Christians who tithe, understand that no man may outdo God in the act of charity. (Malachi 3:8-12):

8 Will man rob God? Yet you are robbing me. But you say, 'How are we robbing thee?' In your tithes and offerings.

9 You are cursed with a curse, for you are robbing me; the whole nation of you.

10 Bring the full tithes into the storehouse, that there may be food in my house; and thereby put me to the test, says the LORD of hosts, if I will not open the windows of heaven for you and pour down for you an overflowing blessing.

11 I will rebuke the devourer for you, so that it will not destroy the fruits of your soil; and your vine in the field shall not fail to bear, says the LORD of hosts.

12 Then all nations will call you blessed, for you will be a land of delight, says the LORD of hosts.

Revised Standard Edition

Tithing in the New Testament

According to Catholics, as those who serve the altar should live by the altar (1 Cor 9:13), provision of some kind had necessarily to be made for the sacred ministers.

In the beginning this was supplied by the spontaneous offerings of the faithful. In the course of time, however, as the Church expanded and various institutions arose, it became necessary to make laws which would ensure the proper and permanent support of the clergy.

Many Christians (both Catholic and Protestant) support their churches and pastors with monetary contributions of one sort or another. Frequently these monetary contributions are called tithes whether or not they actually represent ten-percent of anything. Some claim that as tithing was an ingrained Jewish custom by the time of Jesus, no specific command to tithe per se is found in the New Testament. However, this view overlooks the fact that Israel's tithes were of an agricultural nature, not financial. References to tithing in the New Testament can be found in Matthew, Luke, and the book of Hebrews.

Tithing I

February 3, 2007

For Catholics, the payment of tithes was adopted from the Old Law, and early writers speak of it as a divine ordinance and an obligation of conscience, rather than any direct command by Jesus Christ.

Some Protestant denominations cite Matthew 23:23 as support for tithing.

Away with you, you pettifogging Pharisee lawyers! You give to God a tenth of herbs, like mint, dill, and cumin, but the important duties of the Law -- judgement, mercy, honesty -- you have neglected. Yet these you ought to have performed, without neglecting the others.

(Albright & Mann, **Matthew, Anchor Bible**, Vol. 26 (1971))

and its parallel Luke 11:42

Woe to you, Pharisees! You tithe mint and rue and every edible herb but disregard justice and the love of God. These were rather the things one should practice, without neglecting the others.

(Fitzmyer, **Luke, Anchor Bible**, Vol.1, 28A (1985))

Because of Jesus' specific mention of tithe in this passage, it is often felt that he thereby gave his endorsement to the practice of tithing in general and specifically to tithing herbs like mint, dill and cumin. Some scholars disagree, however, pointing out that Jesus was simply obeying Mosaic law as an obedient Jew.

The only other occurrence of "tithe" in the New Testament is found in Hebrews, chapter 7. Hebrews is an attempt to convince Jewish Christians that the entire sanctuary system, especially its priesthood, had been replaced by the Melchizedek-type high priesthood of Jesus Christ and the individual priesthood of every believer. Chapter 7 uses the ineffectiveness of tithing to illustrate that the laws governing the priesthood (including tithing) were "changed" and "abolished" (7:5, 12, 18).

However, the book "Anabasis" by the Greek writer Xenophon mentions tithing in connection with the burnt offering sacrifices he made to his pagan god. How both cultures related, borrowed ideas from each other, and intermingled is aptly displayed by such overt Hellenistic influences in Judaic tomes, such as the Pentateuch.

Tithing in the Middle Ages

Farmers had to offer a tenth of their harvest while craftsmen had to offer a tenth of their production.

In Europe, special barns were built in villages order to store the tithe (in German *Zehntscheunen*). These were often the largest building in the village after the church. The priest or the a collector (*decimator*) collected the tithe. Though usually tithers delivered their tithe to a collection point themselves. Villages or homestead were documented as

Tithing I

February 3, 2007

owing tithes. A requirement to tithe was usually acquired by purchase, donation to the church, or when the settlement was founded.

The Ebstorf Abbey in the Lüneberger Heathlands for example was owed tithes from over 60 villages.

In the Middle Ages, the tithes from the Old Testament were expanded. One differentiated from the Great Tithe and the Little Tithe.

- The Great Tithe was analog to the tithes in the Bible where one had to tithe on grain and large farm animals.
- The Little Tithe added fruits of the field: kitchen herbs, fruit, vegetables and small farm animals. Exactly what was tithable varied from location to location.

Other tithes appeared that varied from location to location:

- Wine tithe (also called the wet tithe) upon wine cellars
- Hay tithe upon harvest hay
- Wood tithe upon cut wood
- Meat or blood tithe upon slaughtered animals or animal products such as eggs and milk
- Cleared-land tithe upon land that has been newly cleared for farming

After the Reformation the tithe was taken over from the church by the state. In countries such as Germany and Switzerland, this remained the case until the 19th century, when the tithe was abolished. In some cases the abolishment of the tithe was accompanied by a one-time tax upon the farmers. This led many farmers into debt.

Modern-day teachings

In recent years, tithing has been taught in Christian circles as a form of "stewardship" that God requires of Christians. The primary argument is that God has never formally "abolished" the tithe, and thus Christians should pay the tithe (usually calculated at 10 percent of all gross income from all sources), usually to the local congregation (though some teach that a part of the tithe can go to other Christian ministries, so long as total giving is at least 10 percent). Some holding to prosperity theology doctrines go even further, teaching that God will *bless* those who tithe and *curse* those who do not.

In 2004, the statistic is that roughly 44% of Americans attended regular religious services. Approximately 4 to 6% of Americans Tithed in that year. Furthermore, the "tenth" could more accurately describe the percentage of church-going Americans that actually practice tithing.

Opponents argue that the only Biblical references to the tithe occurred (or referenced events that occurred) during the period of Mosaic Law, applicable only to Jews. They

further argue that Jesus taught He came to "fulfill" the Law, which they believe occurred at His crucifixion, and therefore Christians are no longer obligated to pay a minimum amount, but should give only as God specifically directs them to do (which may be more or less than 10 percent).

There has also been much controversy with the introduction of "membership covenants" in many evangelical churches in North America, spearheaded by many mega-churches. These covenants, such as those introduced at the Willow Creek and Saddleback mega-churches, require giving 10% to that church as a condition of membership. Prospective members must sign off on a contract and are interviewed regarding their lifestyle, including tithing. Proponents say this is accountability. Opponents say this teaching is extortion.

Governmental collection of religious offerings

England

The right to receive tithes was granted to the English churches by King Ethelwulf in 855. The Saladin tithe was a royal tax, but assessed using ecclesiastical boundaries, in 1188. Tithes were given legal force by the Statute of Westminster of 1285. Adam Smith criticised the system in *The Wealth of Nations* (1776), arguing that a fixed rent would encourage peasants to farm more efficiently. The Dissolution of the Monasteries led to the transfer of many tithing rights from the Church to secular landowners, and then in the 1530s to the Crown. The system ended with the Tithe Commutation Act 1836, which replaced tithes with a rent charge decided by a Tithe Commission. The records of land ownership, or Tithe Files, made by the Commission are now a valuable resource for historians.

At first this commutation reduced problems to the ultimate payers by folding tithes in with rents (however it could cause transitional money supply problems by raising the transaction demand for money). Later the decline of large landowners led tenants to become freeholders and again have to pay directly; this also led to renewed objections of principle by non-Anglicans.

The rent charges paid to landowners were converted by the Tithe Act 1936 to annuities paid to the state through the Tithe Redemption Commission. The payments were transferred in 1960 to the Board of Inland Revenue, and finally terminated by the Finance Act 1977.

France

In France, the tithes -- called "la dîme" -- were a land tax. Originally a voluntary tax, in 585 the "dîme" became mandatory. In principle, unlike the taille, the "dîme" was levied on both noble and non-noble lands. The dîme was divided into a number of types, including the "grosses dîmes" (grains, wine, hay), "menues" or "vertes dîmes"

Tithing I

February 3, 2007

(vegetables, poultry), "dîmes de charnage" (veal, lamb, pork). Although the term "dîme" comes from the Latin *decima [pars]* ("one tenth", same origin for U.S. coin dime), the "dîme" rarely reached this percentage and (on the whole) it was closer to 1/13th of the agricultural production.

The "dîme" was originally meant to support the local parish, but by the 16th century many "dîmes" went directly to distant abbeys, monasteries, and bishops, leaving the local parish impoverished, and this contributed to general resentment. In the Middle Ages, some monasteries also offered the "dîme" in homage to local lords in exchange for their protection (see Feudalism) (these are called "dîmes inféodées"), but this practice was forbidden by the Lateran Council of 1179.

Germany

Germany levies a church tax, on all persons declaring themselves to be Christians, of roughly 8-9% of the income tax, which is effectively (very much depending on the social and financial situation) typically between 0.2% and 1.5% of the total income. The proceeds are shared amongst Catholic, Lutheran, and other Protestant Churches.

Some believe that the church taxation system was established or started through the Concordat of 1933 signed between the Holy See and the Third Reich. This is a simple misunderstanding or misrepresentation of §13 of the Appendix (The Supplementary Protocol) of the Concordat (Schlußprotokoll, §13). The article reads: „Es besteht Einverständnis darüber, daß das Recht der Kirche, Steuern zu erheben, gewährleistet bleibt.“, (refer to External Links). In English, this translates to: It is understood that the Church retains the right to levy Church taxes, (refer to External Links). Notice that §13 states that the Church "retains the right" or, in German, "gewährleistet bleibt". The church tax (Kirchensteuer) actually traces its roots back as far as the Reichsdeputationshauptschluss of 1803. Today its legal basis is §140 of the Grundgesetz (the German "constitution") in connection with article 137 of the Weimarer Verfassung (Weimar constitution).

Church tax (Kirchensteuer) is compulsory in Germany for those confessing members of a particular religious group. It is deducted at the PAYE level. The duty to pay this tax theoretically starts on the day one is christened. Anyone who wants to stop paying it has to declare in writing, at their local court of law (Amtsgericht) or registry office, that they are leaving the Church. They are then crossed off the Church registers and can no longer receive the sacraments.

Ireland

Tithes were local religious tax-like payments paid in Ireland by members of other faiths as well as its own adherents to maintain and fund the established state church, the Anglican Church of Ireland, to which only a small minority of the population belonged. The collection of tithes was violently resisted in the period 1831-36, known as the Tithe War. With the disestablishment of the Church of Ireland, tithes were abolished.

Denmark

All members of the Church of Denmark pay a church tax, which varies between municipalities. The tax is generally around 1% of the taxable income.

Spain and Spanish America

Both the tithe (*diezmo*), a tax of 10% on all agricultural production, and "first fruits" (*primicias*), an additional harvest tax, were collected in Spain throughout the medieval and early modern periods for the support of local Catholic parishes. The tithe crossed the Atlantic with the Spanish Empire; however, the Indians who made up the vast majority of the population in colonial Spanish America were exempted from paying tithes on native crops such as corn and potatoes that they raised for their own subsistence. After some debate, Indians in colonial Spanish America were forced to pay tithes on their production of European agricultural products, including wheat, silk, cows, pigs, and sheep. The tithe was abolished in several Latin American countries, including Mexico, soon after independence from Spain; others, including Argentina and Peru still collect tithes today for the support of the Catholic Church. The tithe was abolished in Spain itself in 1841.

Sweden

Until the year 2000, Sweden had a mandatory church tax to be paid if one did belong to the Church of Sweden which had been funneling about \$500 million annually to the church. Due to change in legislation, the tax was withdrawn in year 2000. However, the Swedish government has agreed to continue collecting from individual taxpayers the annual payment that has always gone to the church. But now the tax will be an optional checkoff box on the tax return. The government will allocate the money collected to Catholic, Muslim, Jewish and other faiths as well as the Lutherans, with each taxpayer directing where his or her taxes should go.

Austria

Church tax is compulsory in Austria and Catholics can be sued by the Church for not paying it. Anyone who wants to stop paying it has to declare in writing, at their local municipal council, that they are leaving the Church. They are then crossed off the Church registers and can no longer receive the sacraments. The tax amounts to about 1% of the income.

Switzerland

There is no official state church in Switzerland; however, all the 26 cantons (states) financially support at least one of the three traditional denominations--Roman Catholic, Old Catholic, or Protestant--with funds collected through taxation. Each canton has its own regulations regarding the relationship between church and state. In some cantons, the church tax (up to 2.3%) is voluntary but in others an individual who chooses not to

Tithing I
February 3, 2007

contribute to church tax may formally have to leave the church. In some cantons private companies are unable to avoid payment of the church tax.

Finland

Members of certain churches pay a church tax of between 1% and 2.25%, depending on the municipality.

United States

The United States has never collected a church tax or mandatory tithing on its citizens, under the principle of separation of church and state. The United States and its governmental subdivisions do, however, exempt most churches from payment of income tax (under Section 501(c)(3) of the Internal Revenue Code and similar state statutes, which also allows donors to claim the donations as an income tax itemized deduction). Also, churches are subject to exemption from other taxes such as sales and property taxes, either in whole or in part.

Next week, we will plan to begin looking at what the Bible really has to tell us.