

### **Is Tithing Biblical?**

The question that is before us today is, "Is tithing Biblical?" That being the question, we are sure that the Word of God will provide an answer for us.

#### **Tithing Before The Law**

If we are to search the Scriptures to determine if tithing is Biblical, we should start from the beginning. Tithing is first mentioned as occurring in the days of Abraham (Abram). *"Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all."* (Gen 14:18-20) KJV Abram gave to Melchisedec ten percent of the goods of Sodom which he had recovered from their enemies. Due to the fact that tithing is often considered to be legalistic we should ask ourselves a few questions about tithing. Who gave Abram a law that caused him to tithe? The answer is simple: no one gave Abram a law. Abram simply gave a tithe, and we should be able to easily discern why he did so. We should then ask where Abram got the idea of tithing. There are four ways in which we can answer that question: first we could say that the devil led Abram to tithe, then we could say that Abram's flesh led him to tithe, we could then say that Melchisedec demanded the tithe, finally we could answer that God led Abram to tithe. Which answer do you think is most acceptable? Is it not obvious that the only sensible answer would be that God led Abram to tithe? When we also take the time to consider that Melchisedec was a type of Jesus, our high priest, we find ourselves under just as much, if not more, obligation to tithe to the Lord Jesus who fulfills the type of Melchisedec..

We also find that Jacob promised to give God a tithe. *"Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; then shall the LORD be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee."* (Gen 28:20-22) KJV Jacob had a dream while he slept at Bethel. When Jacob awakened he was aware that he had experienced the presence of God. As a result of this he promised to honor the God who had given great promises to him. One of the ways by which Jacob would honor God would be by giving Him the tenth of all the God would prosper him to get. Again, there is only one who motivated Jacob to make this promise, and that one is God.

One may ask in what manner these instances are relevant to a discussion of tithing. The answer is this: before the law was given people tithed. Not only did people tithe before the law was given, but God motivated people to tithe, and the people who gave the tithe did so willingly. Abraham and Jacob were not constrained to give the tithe because they had no choice. Abraham's and Jacob's tithes were offerings to God of their own free will.

#### **Tithing Under The Law**

What did God require under the law? To gain an understanding of the Biblical way of giving we must get the whole picture. To do so, we must determine what God required under the law. Moses told Israel, *"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."* (Lev 27:30) KJV Ten percent of all vegetation that was grown for food or profit was required to be given to God. *"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."* (Lev 27:32) KJV Of the herds of the children of Israel one tenth of all of the animals were to be given to God. This tithe was for the maintenance of the Levites that they might attend to the work of God in the tabernacle. *"Behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it*

*shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.” (Num 18:21-24) KJV*

There was another tithe that was not for the maintenance of the Levites, but for the purpose of worshipping God. *“Unto the place which the LORD your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come: And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks: And there ye shall eat before the LORD your God, and ye shall rejoice in all that ye put your hand unto, ye and your households, wherein the LORD thy God hath blessed thee.” (Deut 12:5-7) KJV* This tithe was to be taken to Jerusalem and eaten in worship of the LORD with rejoicing for His great goodness toward the people. Moses further explained this tithe saying, *“The Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee. At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.” (Deut 14:27-29) KJV* Moses reminded the people of the need to support the Levite with his tithe. At the same time, they were to bring the tithe of their increase every third year for the purpose of worship, helping the poor, and giving additional support to the Levites.

### **Tithing And The Pharisees**

*“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.” (Matt 23:23) KJV*

This verse will almost invariably arise in any discussion of tithing. Often it is used to support tithing, but is given with almost no comment. On the other hand, it has been said that one who uses this verse to support tithing is joining with Jesus in calling people hypocrites. To ever come to the understanding that this verse teaching tithing to be hypocrisy requires a somewhat clever form of exegesis that this writer has not learned.

The question is, of what benefit is this verse in the discussion of tithing? A very simple and straight forward answer is that the verse shows that Jesus, in New Testament times, told the Pharisees that tithing was something that they ought to have done. The Pharisees were very conscientious in their tithing; giving ten percent of even the smallest of herbs in their gardens. The problem was that they had neglected more important matters. Though Jesus rebuked the Pharisees for omitting the more important matters (judgment, mercy, and faith), he told them that their tithing was something that they ought to have done. In other words, Jesus commended the Pharisees for tithing, thus teaching that the commandment concerning tithing was valid in His day.

### **Tithing And The New Testament Christian**

The question that is still before us is the question of whether or not tithing for the support of the ministry is obligatory upon the New Testament Christian. We have already seen that Jesus approved of giving the tithe. While this should settle the issue, it is almost certain that, for many, it will not. One thing we must bear in mind, however, is the fact that we must hold this teaching to be true unless we have Scriptural proof that Jesus annulled the command to tithe.

Those who declare that the commandment concerning tithing has indeed been annulled refer us to Paul's statements in 1 Cor 9 where he addresses the issue of ministerial support. Let us view these verses. *“Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that*

*they which preach the gospel should live of the gospel.” (1 Cor 9:13,14) KJV* The apostle is stating in no uncertain terms that, if those who ministered under the law were supported in their labors, the ministers of the gospel should be supported as well as they were. Those who are opposed to tithing tell us that those who minister about holy things and those who minister at the altar are the priests whose means of support were offerings and not tithes. If both are priests we have an unnecessary redundancy in the verse. In reality, those who minister about holy things and partake of the things of the temple are the Levites. *“Thus shalt thou separate the Levites from among the children of Israel: and the Levites shall be mine. And after that shall the Levites go in to do the service of the tabernacle of the congregation.” (Num 8:14,15) KJV* *“Thou shalt appoint the Levites over the tabernacle of testimony, and over all the vessels thereof, and over all things that belong to it: they shall bear the tabernacle, and all the vessels thereof; and they shall minister unto it, and shall encamp round about the tabernacle.” (Num 1:50) KJV* *“Behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.” (Num 18:21) KJV* The Levites were supported in their service by the tithes of the people. Those who ministered at the altar were the priests, and they were supported by God allowing them to take a portion of the sacrifices that they offered. *“When any will offer a meat offering unto the LORD, his offering shall be of fine flour; and he shall pour oil upon it, and put frankincense thereon: And he shall bring it to Aaron's sons the priests: and he shall take thereout his handful of the flour thereof, and of the oil thereof, with all the frankincense thereof; and the priest shall burn the memorial of it upon the altar, to be an offering made by fire, of a sweet savour unto the LORD: And the remnant of the meat offering shall be Aaron's and his sons': it is a thing most holy of the offerings of the LORD made by fire. And if thou bring an oblation of a meat offering baken in the oven, it shall be unleavened cakes of fine flour mingled with oil, or unleavened wafers anointed with oil. And if thy oblation be a meat offering baken in a pan, it shall be of fine flour unleavened, mingled with oil. Thou shalt part it in pieces, and pour oil thereon: it is a meat offering. And if thy oblation be a meat offering baken in the fryingpan, it shall be made of fine flour with oil. And thou shalt bring the meat offering that is made of these things unto the LORD: and when it is presented unto the priest, he shall bring it unto the altar. And the priest shall take from the meat offering a memorial thereof, and shall burn it upon the altar: it is an offering made by fire, of a sweet savour unto the LORD. And that which is left of the meat offering shall be Aaron's and his sons': it is a thing most holy of the offerings of the LORD made by fire.” (Lev 2:1-10) KJV* *“This is the law of the meat offering: the sons of Aaron shall offer it before the LORD, before the altar. And he shall take of it his handful, of the flour of the meat offering, and of the oil thereof, and all the frankincense which is upon the meat offering, and shall burn it upon the altar for a sweet savour, even the memorial of it, unto the LORD. And the remainder thereof shall Aaron and his sons eat: with unleavened bread shall it be eaten in the holy place; in the court of the tabernacle of the congregation they shall eat it. It shall not be baken with leaven. I have given it unto them for their portion of my offerings made by fire; it is most holy, as is the sin offering, and as the trespass offering. All the males among the children of Aaron shall eat of it. It shall be a statute for ever in your generations concerning the offerings of the LORD made by fire: every one that toucheth them shall be holy.” (Lev 6:14-18) KJV* While the main intention of this verse is to simply demonstrate that those who minister the gospel should be given material sustenance and financial support we also find that it does not annul the commandment to give the tithe for the support of the ministry. In fact, if we use the methods by which the priests and Levites were supported for the pattern by which New Testament ministers of the gospel should be sustained, we find that these verses uphold the support of ministers by tithes and offerings.

Another verse that is used to combat tithing is found in 2 Cor. *“Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.” (2 Cor 9:7) KJV* What is this verse saying? Is it telling us that, if tithing is required, we are giving because we are constrained to do so? No, indeed. As a matter of fact, this passage has nothing

at all to do with tithing or giving to the support of the ministry. This passage is speaking about giving to the relief of the poor. As always, when studying God's word, we must be careful to read it in context. Paul is simply stating that one must not give to the poor because he feels that he must do so, nor grieve in parting with his money for the good of others. The giver must joyfully give. God loves those who joyfully give to meet the needs of others. *"Blessed is he that considereth the poor: the LORD will deliver him in time of trouble."* (Ps 41:1) KJV

The New Testament refers back to the Old Testament when speaking of the need for the ministry to be supported. Paul stated, *"Who goeth a warfare any time at his own charges? who planteth a vineyard, and eateth not of the fruit thereof? or who feedeth a flock, and eateth not of the milk of the flock? Say I these things as a man? or saith not the law the same also? For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen? Or saith he it altogether for our sakes? For our sakes, no doubt, this is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope."* (1 Cor 9:7-10) KJV Paul appealed to the Old Testament when he taught the Corinthians to give to the support of the ministry. Again, Paul said, *"Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the gospel should live of the gospel."* (1 Cor 9:13,14) KJV Surely Paul was not seeking to bring the Corinthians under the bondage of the law. Paul was simply demonstrating from Scripture that the ministry should be supported. Just as surely as Paul was not being legalistic in doing this, it is not legalistic to declare that men should tithe for the support of the ministry. As a matter of fact, we have seen that Jesus, the one who has liberated us from the bondage of the law, declared that men ought to tithe (See Matt 23:23). In like manner, we have learned that tithing predates the law and is not legalistic, but a duty placed upon all men in all ages by God. There is no doubt that we should discharge our duty without compulsion. Neither should we grieve to part with our goods for the furtherance of the gospel and the glory of God. Certainly we should give cheerfully. As a matter of fact, we have a statement within our church covenant where we agree to give regularly and cheerfully to the support of the gospel. These things being so, we must conclude that there is no annulment of the obligation of the Christian to tithe for the support of the work of God.