

Jot & Tittle

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What the Bible Teaches about Tithing

by Dana L. Goodnough

Charitable giving is a privilege for the Christian. The way in which we use our money often reflects our spiritual commitments. Jesus said, "Where your treasure is, there your heart will be also" (Matthew 6:21). One question about giving that Christians sometimes raise involves tithing. "Are Christians obligated to tithe?" that is, to give ten percent of their income to God. In order to answer this question, we must first examine the practice of tithing in the Old Testament and then compare this to the New Testament's teaching about Christian giving.

Old Testament References to Tithing

The word "tithe" is an Old English word that simply means "a tenth."¹ The Hebrew noun for tenth, *ma'aser*, is used 32 times in the Old Testament, and the verb for giving a tenth, *'asar*, is found 11 times. Prior to the giving of the Mosaic Law the concept of tithing is found on two occasions. The first was Abraham's voluntary gift of ten percent of his wealth to Melchizedek, a priest of God (Genesis 14:17-20). This gift was a one-time, voluntary gift of appreciation and worship on the part of Abraham. The second pre-law occasion in which tithing occurred was in the life of Jacob. As Jacob was fleeing from his brother Esau's wrath, he had a dream of a stairway ascending into heaven and he heard God's voice promising to protect

him and prosper him. Jacob responded by promising to give God a tenth of all that God would give him (Genesis 28:20-22). Again, this was a voluntary offering to God.

What was voluntary prior to the Mosaic Law became a requirement of the Law in the time of Moses. The Israelites were obligated to give a tenth of their produce and their flocks to the Lord (Leviticus 27:30-33). These offerings went to the Levites, who were responsible for the spiritual leadership of the nation (Numbers 18:21-24). The Levites were, likewise, to give a tenth of what they received to the Lord, passing their offering along to the priests (Numbers 18:25-29).

Deuteronomy, however, indicates that the annual tithes were to be taken to the Temple, rather than to the Levites, and that the one giving the tithe could also partake in a feast using the produce of that tithe (Deuteronomy 12:6, 11, 17; 14:22-27). Every three years this tithe, or possibly an additional tithe, was to be given to the Levites in the towns where the one giving the offering lived. This tithe provided for the support of the local spiritual leaders and for the care of the poor and needy in the community (Deuteronomy 14:29). Was the tithe mentioned in Deuteronomy 14:22-29 a second, and even a third tithe, or were these the same tithe as mentioned in Leviticus 27:30-33?

While it seems likely that the annual tithe in Deuteronomy 14:22-27 and the local tithe of Deuteronomy 14:28-29 are one and the same tithe distributed differently every third year, some have seen these as two distinct tithes that were to be given in addition to the tithe of Leviticus 27:30-33. This would amount to 20 or even 30 per cent of a family's income! "The Jewish rabbis have usually held that there were three tithes: (1) for the priests and Levites, (2) for the communal meals, (3) every third year for the nonlanded (i.e., the Levites, aliens, fatherless, and widows)."² In the time of Christ it was certainly the expectation that the Jews would give three tithes, or 30 percent. Josephus, the first-century Jewish historian, described three distinct tithes in his day.³

However, it is feasible to see the tithes referred to in Leviticus 27:30-33 and Deuteronomy 14:22-29 as referring to a single tithe distributed in distinct ways. In this case, the Israelites were only obligated to give one annual offering of ten percent of the income.

When the nation of Israel demanded a king, the prophet Samuel warned that the king would require a tithe as a base tax (1 Samuel 8:15-17). This tithe would have been in addition to spiritual offerings for the Lord.

The Israelites did not consistently obey the law of the tithe. They did, however, eagerly contribute their tithe during the reign of godly King Hezekiah (2 Chronicles 31:5-6, 12). Again, during the time of Nehemiah the people eagerly gave their tithes to the Lord (Nehemiah 10:37-38; 12:44; 13:12). The prophet Amos (4:4) berated God's people for offering their tithes without offering their hearts to God. Malachi (3:8-10) rebuked the Jews for neglecting to give their tithes. He challenged the people to obey the Mosaic Law regarding tithing, and predicted that they would experience an outpouring of God's blessing.

New Testament References to Tithing

Tithing was a voluntary act prior to the Mosaic Law, and a required though often neglected obligation within the Mosaic Law. But what does the New Testament say about tithing? The Greek noun for tenth, *dekate*, is used four times in the New Testament. There are two Greek verbs used in the New Testament for giving a tenth, *dekatoō* (used twice) and *apodekatoō* (used four times). Altogether, tithing is mentioned ten times in the New Testament.

Of those ten references to tithing in the New Testament, three are found in the teachings of Jesus as He rebukes the Pharisees for their efforts to gain God's favor through tithing (Matthew 23:23; Luke 11:42; 18:12). The other seven references are found in Hebrews 7:1-10 where the writer is describing the historical incident when Abraham gave a voluntary tithe to Melchizedek and comparing this event to the requirement of the Levites to collect a tithe from the Israelites. Never once does the New Testament command the Christian to give a tithe to God.

Christian Giving and Generosity

Since the New Testament never commands Christians to give a tenth of their income, does this mean that believers have no obligation to give? On the contrary, Christians have an even greater obligation and privilege in giving. We have become the recipients of

greater revelation through Jesus Christ and have experienced a greater closeness to God through His indwelling Holy Spirit. We have freely received God's mercy and salvation. Therefore, we should give more freely. Christians are to give freely of their time, their talents, and their treasures because we have been so richly blessed by God. We give, not to be blessed, but because we have been blessed.

Paul described our privilege in giving as being motivated by generosity. "Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver" (2 Corinthians 9:6-7). Christians should be careful to avoid a legalistic stance regarding giving that makes the tithe a standard of spirituality. Christians should likewise be careful to seek God's direction regarding their level of giving, realizing that a tenth is minor in comparison to the riches of God's grace in our lives. Ryrie actually recommends giving any amount other than ten percent in order to avoid a legalistic approach to giving. "If someone felt after prayer that the right proportion for him should be 10 percent, I would suggest that he give 9 or 11 percent just to keep out of the 10 percent rut. A person who is giving 9 or 11 percent will find himself much more sensitive to the Lord's changing his proportion than if he were giving 10 percent."⁴ Whether we follow the example of Abraham and voluntarily give a tenth of our income, or whether we settle on a different proportion, prayerful consideration and spiritual generosity should drive our decisions about charitable giving.

¹ Webster's New World Dictionary. New York: The World Publishing Company, 1973, "Tithe."

² Kalland, Earl S. "Deuteronomy" in *The Expositor's Bible Commentary*, Vol. 3. Edited by Frank E. Gaebel. Grand Rapids: Zondervan Publishing House, 1992, p. 102.

³ Josephus. *The Antiquities of the Jews*. 4.8.8 and 4.8.22.

⁴ Ryrie, Charles C. *Balancing the Christian Life*. Chicago: Moody Press, 1994, p. 92.