

TITHING AND THE CHRISTIAN CHURCH

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Scriptures quoted are from A New English Translation by Fred R. Coulter

The Christian Church requires money to pay expenses and salaries. How is this to be accomplished? Is it through free will offerings or by legislated tithes?

The word “tithe” means “tenth”.

The Encyclopaedia Britannica states the word “tithe” is from an Old English word “teogothian” or “tenth” and is a custom dating back to Old Testament times and adopted by the Christian church whereby lay people contributed a 10th of their income for religious purposes”.

The first time the term “tithe” appears in the Bible is in **Genesis 14:18-20** “And Melchizedek the 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, Who has delivered your enemies into your hand.” And he gave Him tithes of all.”

Abram (Abraham) gave a thank offering of the tenths of the recovered property to Melchizedek for delivering the enemy into his hand and freeing the captives.

The next time a tithe is mentioned is in **Genesis 28:20-22**: Then Jacob made a vow, saying, “Since God will be with me, and will keep me in the way that I go, and will give me bread to eat and clothing to put on, and 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 You shall give me, I will surely give the tenth to You.”

Jacob made a bargain with God saying, “if You will do this for me, then I will give the tenth to You in return for bringing me back to my father’s house in peace”. These two Bible verses indicate that giving the tenth as a thank offering was an established practice.

God gave commands to Israel regarding tithes or “tenths” recorded in **Leviticus 27:30-34** “And all the tithe of the land, of the seed of the land, or of the fruit of the tree, *is* the LORD’S. *It is* holy to the LORD. **And if a man will at all redeem anything of his tithes, he shall add to it the fifth part of it.** And all the tithe of the herd, or of the flock, **all that passes under the rod, a tenth shall be holy to the LORD.** He shall not search whether it is good or bad; neither shall he change it. **And if he changes it at all, then both it and the change of it shall be holy. It shall not be redeemed.**” These *are* the commandments which the LORD commanded Moses for the children of Israel in Mount Sinai.”

The above passage mentions two types of tithes or tenths that were to be taken, the agricultural or land produce tithe and the livestock tithe.

The term “tithe” always meant “tenth”. Animals were made to pass in a line and every “tenth” animal was set apart or “tenthed” as belonging to God. If 12 animals passed under

the rod the “tenth” animal was set apart. If nine animals passed under the rod there was no “tenth”, so the person did not have the “tithing” or tenth” one to give! See the following Table:

TITHING EXAMPLES

No. of Animals born in the year	The Tithe or Tenth	Levites received <u>1st Tithe or Tenth</u>	Number of Animals left	<u>2nd Tithe or Tenth</u>	Number off Animals left	Extra Tithe Taken In the 3 rd and 6 th Years
10	1	1	9	0	9	0
20	2	2	18	1	17	1
30	3	3	27	2	25	2
40	4	4	36	3	33	3

Tithe meant “tenth” and not ten percent! Tithing was limited to those who grew produce or raised animals. Servants of land owners, who had neither produce nor herds of their own, would have no “tenths” to give!

The Book of Numbers tells us the Levites were the recipients of the “tithes” and they in turn tithed to the Aaronic priesthood. Tithes were given to the tribe of Levi **as a reward for their work in the temple because they were not given an inheritance in the land of Israel.**

Numbers 18:21-28 And behold, I have given the sons of Levi all the tithe in Israel for an inheritance, for their service which they serve, the service of the tabernacle of the congregation.....And the LORD spoke to Moses saying, **“And you shall speak to the Levites, and you shall say to them,** ‘When you take tithes from the children of Israel, which I have given you from them for your inheritance, then you shall offer up a heave offering of it for the LORD, **even a tenth of the tithe.....And you shall give from these the LORD’S heave offering to Aaron the priest.**

The Levites were the Temple Staff and they were also the teachers, judges and administrators of Israel and, since they were not given land in Israel to farm as their own, they required the support of the people.

The Bible also mentions a tithe or tenth which was to be used to go to the place God chose for the Biblical Feast or Holy Days and there eat, rejoice and share with their family, servants and the Levites of their home town. Notice Tithing began when Israel actually had entered the land of Israel.

Deuteronomy 12:10-19 **But when you go over Jordan and live in the land which the LORD your God gives you to inherit,** and He gives you rest from all your enemies all around, so that you live in safety, Then there shall be a place which the LORD your God shall choose to cause His name to dwell there. There you shall bring all that I command you—your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which you vow to the LORD. And you shall rejoice before the LORD your God, you, your sons, your daughters, your menservants, your female servants, and the Levite that *is* within your gates (because he has no part nor inheritance with you).

The tithe mentioned in the above verses is a second “tenth” and would be taken on the reduced balance after the first tenth was completed. A person having an increase of 20 cattle would set apart two during the first “tenthing” but only one during the second “tenthing”.

“Tithing (Tenthing)” was limited to the “increase” of the land produce and as the following verse says, only the “firstborn” of the flocks and herds were to be eaten when observing the Biblical Feast of Tabernacles!

Deuteronomy 14:22-27 You shall truly tithe all the increase of your seed that the field brings forth year by year. **And you shall eat before the LORD your God in the place which He shall choose to place His name there,** the tithe of your grain, of your wine, and of your oil, and **the firstborn** of your herds and of your flocks so **that you may learn to fear the LORD your God always.**

During the third and sixth years of each seven-year cycle there was a major difference in the tithing. The tithe mentioned for these years was for those in need and it was to be eaten at home!

Deuteronomy 14:28-29, at the end of three years you shall bring forth all the tithe of your increase the same year, and shall lay *it* up inside your gates. And the Levite, because he has no part nor inheritance with you, and the stranger, **and the fatherless, and the widow, who are inside your gates,** shall come, and shall eat and be satisfied so that the LORD your God may bless you in all the work of your hand which you do.”

The reference to the third year as the year of tithing in the following verse indicates it is an additional tenth to be taken in the third and sixth years of a seven year cycle.

Deuteronomy 26:12 When you have made an end of tithing **all the tithes of your increase** the third year, **which is the year of tithing,** and have given *it* to the Levite, the stranger, the fatherless, and the widow (that they may eat inside your gates and be filled),

Josephus, the first century Jewish historian, wrote. “Besides those two tithes, which I have already said you are to pay every year, the one for the Levites, the other for the festivals, you are to bring every third year a third tithe to be distributed to those that want; to women also that are widows, and to children that are orphans.” The Antiquities of the Jews, Book IV, Chapter VIII Paragraph 22 translated by William Whiston, A.M.

This third year tithe was taken on a reduced increase after the first and second tenths were taken. Thus, a person with an increase of 11 calves would take one calf as their first tithe, one calf as the second tithe and would have no calf to take as a third tithe. ***Tithing was not a simple 10 percent!***

In the seventh year no tithes were taken of the produce of the land, as the land was to rest and not be harvested. The seven year cycle was then to be repeated.

Leviticus 25:3-4 ‘When you come into the land which I give you, then shall the land keep a Sabbath to the LORD. . . You shall sow your field six years, and you shall prune your vineyard six years, and gather in the fruit of it. But in the seventh year shall be a Sabbath of rest to the land, a Sabbath for the LORD.

The Land was to rest during the seventh year and rejuvenate the soil.

Jesus endorsed tithing!

Matthew 23:23 Woe to you, scribes and Pharisees, hypocrites! For you pay tithes of mint and anise and cummin, but you have abandoned the more important *matters* of the law—judgment, and mercy and faith. These *you* were obligated to do, and not to leave the others undone.

Jesus endorsed the Scribes' and Pharisees' tithing because the Levites were still functioning in the temple and entitled to receive the tenths of the animals and produce!

Once the Temple was destroyed and the Jewish people, including the Levites were taken into captivity, it was no longer possible to tithe!

The Biblical laws of tithing are not “done away” but *the conditions necessary to tithe do not exist at this time!*

Tithing was never ten percent of one's income. The average person or family who probably had only a cow or two, a few sheep and a small garden would have had little, if anything to tithe.

What have we learned?

1) Tithing was never ten percent but the tenth animal or the tenth part of the produce of the land.

2) Tithes were paid to the Levites in return for their service in the Temple, to support the poor and to provide funds to attend the annual biblical festivals. Tithing ceased with the destruction of the temple!

Where did the modern concept of tithing originate? With the Church of Rome!

The following is an excerpt from the Catholic Encyclopedia article: TITHES:

“In the Christian Church, as those who serve the altar should live by the altar (1 Corinthians 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 insure the proper and permanent support of the clergy. 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. The earliest positive legislation on the subject seems to be contained in the letter of the bishops assembled at Tours in 567 and the canons of the Council of Maçon in 585.”

Notice, in the beginning of the Roman Church giving to the church was strictly voluntary! There was no thought of compulsory tithing!

How was the New Testament church of God supported?

Acts 4:32-35 And the multitude of those who believed were of one heart and one soul; neither did anyone say that any of the things he possessed was his own, but they had all things common. And with great power the apostles testified of the resurrection of the Lord Jesus, and great grace was upon them all. For neither was anyone among them in want; for as many as were owners of lands or houses sold *them and* brought the amounts of those *things* that were sold, And laid *the money* at the feet of the apostles; and distribution was made to each one according to his need.

2 Corinthians 9:6-7 But this / say: the one who sows sparingly shall also reap sparingly; and the one who sows bountifully shall also reap bountifully. Each one as he purposes in his heart, so let him give, but not grudgingly or by compulsion; for God loves a cheerful giver.

Supporting the Church of God was done by the spontaneous giving of the members and not through compulsory tithing! The New Testament writings mention only free will offerings to support the work of preaching the gospel. The Apostle Paul did not quote the tithing laws when writing regarding supporting the ministry but quoted from **Deuteronomy 25:4** as his authority when he wrote **1 Corinthians 9:9** “For it is written in the law of Moses, “You shall not muzzle the ox that is treading out corn.” Is it because God is concerned for oxen?”

Paul did not quote the tithing laws as they do not pertain to the Christian Church but to the Temple and the Levites! Tithing is mentioned in the New Testament books of Matthew, Luke, and Hebrews which were written when the temple was still in operation!

The reference to tithing in the Book of Hebrews has been misunderstood. The Protestants, in the 1500’s, rejected certain teachings of the Catholic Church but they did not reject all of her doctrines, including her tithing laws. They claimed the Bible as the sole authority for their teachings so they had to find a Bible text that could be used to endorse their belief that the Biblical tithing laws apply to the church today. Hebrews 7:14-17 “fit the bill”, so to speak!

Hebrews 7:4-17 **But consider how great this one was to Whom even the patriarch Abraham gave a tenth of the spoils.** For on the one hand, those from among the sons of Levi who receive the priesthood are commanded by the law to collect tithes from the people—that is, *from* their brethren—even though they are *all* descended from Abraham; But on the other hand, He Who was not descended from them received tithes from Abraham, and blessed him who had the promises. **Now it is beyond all doubt that the inferior one is blessed by the superior one.** And in the first case, men who die receive tithes; but in the other case, *He received tithes of Whom it is* witnessed that He lives *forever*. **And in one sense, Levi, who receives tithes, also gave tithes through Abraham; for he was still in his forefather’s loins when Melchisedec met him.** Therefore, if perfection was indeed *possible* through the Levitical priesthood—for *the law that* the people had received was *based* on it—what further need *was there for* another priest to arise according to the order of Melchisedec, and not to be named after the order of Aaron? **For since the priesthood has changed, it is obligatory that a change of the law also take place;** because the one of Whom these things are said belongs to another tribe, from which no one was appointed to serve at the altar. For *it is* quite evident that our Lord has descended from Judah, of which tribe Moses spoke nothing concerning *the* priesthood. And it is even more evident because a different Priest arises according to the order of Melchisedec; Who was not invested according to *the* law of a fleshly commandment, but by *the* power of indestructible life. For He testifies, “You *are* a Priest forever according to the order of Melchisedec.”

The writer of the Book of Hebrews was faced with the daunting task of convincing Jewish Christians that it was lawful for the resurrected Jesus the Christ or Messiah, who was born a Jew, and not a Levite, to become a High Priest or Mediator as was prophesied in

Psalm 110:4: The LORD has sworn and will not repent, “You are a priest forever after the order of Melchizedek.”

Tithing was mentioned in Hebrews only to establish that Melchizedek was much greater than the Patriarchs, since Abraham himself gave the tenth of his spoils to Melchizedek. **The change in the law mentioned was not a change in who should receive tithes, but a change in the command establishing Aaron’s sons as the only legitimate Priests.** This change allowed Jesus as the Messiah, to become the true high Priest after the order of Melchizedec who predated the Aaronic Priesthood.

What does God desire from His people today?

Matthew 6:21 For where your treasure is, there will your heart be also.

A Christians’ responsibility is to prayerfully decide on the amount he or she is able to give to support God’s Church and then follow through in regular giving!

A Christians’ responsibility also is to prayerfully decide how much they will save to be able to observe the Biblical Holy days and the entire Feast of Tabernacles.

When the physical nation of Israel is returned to the land of Israel and the temple is rebuilt and functioning as the government and educational centre of the world, the laws of tithing will be the laws of the land once again!

What a wonderful time that will be!