

# BIBLICAL TEACHINGS REGARDING TITHING

[SUBTITLE: SURPRISING TRUTHS]

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## Introduction

This article will examine the biblical and historical origins of tithing and examines what (if any) ancient tithing practices can be applied in our modern culture, which differs so radically from the culture of ancient Israel. Expect some surprises because some critically-important biblical and historical facts about tithing have been overlooked by modern Christian churches and denominations. Indeed, I think can promise you that you have never read an article on tithing like the one you are about to read. There are several very serious questions about tithing that modern Christianity has been reluctant or unwilling to discuss or even consider. The surprises are scattered throughout this article so I hope you will read it all the way through.

The goal of this article is not be to present a particular denominational dogma or viewpoint, but rather to determine the revealed will of God on tithing and the overall subject of giving to God. Just as the early church came to understand God's will on historic biblical practices through an iron-sharpening-iron process in Acts 15, so we must be willing to examine tithing from various perspectives before the whole subject can be understood. Jesus said in John 8:32 that the truth will make you free. Churches and individuals alike should agree that we will all be blessed if we are in harmony with God's will on the tithing issue. I invite you to get out your Bible and follow along with me as we examine the biblical teachings about tithing *in their proper contexts*. Please “be a Berean” and search the scriptures along with me as you consider this article.

One more comment. I realize that the readers of my website come from many different religious histories and church denominations, and that they have had widely-varied experiences with tithing practices and teachings. This article attempts to address the concerns of the many different religious “camps” who read this website so please realize this fact as you read this article. You may find that some portions of this article do not concern your personal circumstances while other portions later on in the article are of deep interest to your personal situation.

## How important is tithing?

Jesus stated in Matthew 23:23: "Woe unto you, scribes and Pharisees, Hypocrites! for you pay tithe of mint, anise and cumin, and have *omitted the weightier matters* of the law, judgment, mercy and faith: these ought you to have done, and not to leave the other undone" (emphasis added). Notice that the “mint, cumin and anise” mentioned by Jesus *are all agricultural items*, a fact that will become very important later in this article.

Based on Jesus’ own words, it is evident that tithing is of no spiritual value whatsoever if one is neglecting to develop the character traits of judgment, mercy and faith. Although Christ said tithing in the circumstance he cited "should not be left undone," Jesus himself clearly stated in the above scripture that he did *not* regard tithing to be a "weightier matter of the law." We will also later examine the specific context within which Jesus said that tithing of mint, cumin and anise (agricultural

commodities) should not be “left undone.” Modern churches tend to give this statement of Christ a *very expansive* application in our modern culture even though the scripture and the ancient historical context in which Jesus made that statement give it a *very limited* application. It also should be stressed that God chose *not* to include tithing in the Ten Commandments, so tithing is *not* an immutable or major point of God's law. Some churches and ministries (invariably those on the receiving end of tithes-giving) act as if tithing is a critically-important aspect of your relationship with God, but the scriptures and Jesus Christ's own words relegate tithing to a relatively minor status compared to weightier matters of biblical law.

### **Historical records disagree**

You may be surprised to learn that tithing has been applied and understood very differently in different historical periods. One reason for the differing opinions about tithing is that even the historical sources on this topic do not agree. This article was originally written in a much shorter length years ago to address the specific “three-tithing system” of the Worldwide Church of God of Herbert Armstrong which had a bizarre doctrine of assessing three tithes upon its members in the modern era before that organization's demise. Because I know that there are readers at this website who are aware of that teaching, let's look at this extreme application of biblical tithing laws first before we focus our attention on mainstream Christian concepts and practices of tithing even as we also now make the point that secular sources do not speak with one voice about how biblical tithing was practiced in ancient times.

Let's start by examining several commonly-available reference sources. *Collier's Encyclopedia* states tithing was “adopted in principle by the Christian church from apostolic times.”<sup>ii</sup> However, *Encyclopedia Americana* disagrees and states tithing “was not practiced in the early Christian Church but gradually became common by the 6<sup>th</sup> century.”<sup>iii</sup> The *Encyclopaedia Britannica* states: “The analysis of tithelaw legislation in the books [of the Bible] ascribed to Moses is a complicated problem.”<sup>iiii</sup> Jewish reference sources also disagree on this subject. Josephus mentions three tithes,<sup>iv</sup> and the *NIV Study Bible* declares: “. . . It appears that Israel. . . had three tithes.”<sup>v</sup> However, Maimonides, a respected and authoritative rabbi in the 12th century, asserted there was no third tithe.<sup>vi</sup> *The Jewish Encyclopedia* records that rabbinic literature discusses “three kinds of tithes,” but the same source says no more than two were ever assessed in a single year.<sup>vii</sup> *The New Unger's Bible Dictionary* summarizes: “Of these opinions, that which maintains three separate and complete tithings seems improbable.”<sup>viii</sup>

According to *Harper's Bible Dictionary*: “Discrepancies between regulations on tithing. . . resulted in the Mishnah's adopting two tithes. The first was for the Levites and the second was to be eaten by the people.”<sup>ix</sup> It adds the Mishnah was “created about A.D. 200.”<sup>x</sup> The *Encyclopedia Americana* notes the Mishnah is “the first part of the Talmud, the compilation of post biblical Jewish law. . .”<sup>xi</sup> These sources record that “second tithe” was a “post biblical” Talmudic interpretation that was not even codified until about A.D. 200. Since it is indicated that the concept of a second tithe did not formally develop until the 2<sup>nd</sup> century AD, it is evident that the concept of a second tithe did not originate in the Bible itself (which was written many centuries earlier).

The above barely begins to describe the conflicts and problems encountered on the subject of tithing. When respected historical sources disagree, some think they can prove a doctrine by citing only the source material that agrees with one's own views and ignoring other credible reference sources which assert different opinions. For the truth, however, we need the whole picture.

### **Letter or Spirit?**

It is vital to always keep in mind that the letter of the law must not violate the spirit of the law. If the letter and spirit of a law come into conflict over time, the letter must yield to the spirit. An overzealous effort to preserve the letter of the law can lead to confusion and oppressive legalism.

Intertestamental Judaism made the mistake of focusing too much on the letter of the law as times changed. This is exactly the point made by Jesus when He told the Pharisees in Matthew 15:3 that their letter-of-the-law traditions had become so oppressive that they actually had reached the point where they transgressed God's law (the spirit of the law).

Ancient Israel (in the time of the Judges) was a mostly agricultural theocracy with mandatory tithing laws that were instituted *specifically* to support a massive national system of animal sacrifices. God designed ancient Israel's tithing laws *for that society at that time*. He did not give the ancient tithing laws to a modern urban society which has no animal sacrifices at all. It is interesting that many modern Christian ministries commonly assert "The Old Testament law is done away," "The animal sacrifices are all done away with," "We are no longer under the law" or similar such statements. Yet many of those same ministries still insist on imposing on their modern followers one aspect of the Old Testament animal sacrificial laws even though the New Testament teaches the *entire* animal sacrificial system was abolished after Jesus Christ became the ultimate sacrifice for all mankind. *That vestigial aspect of the Old Testament animal sacrificial laws commonly retained today in many churches is mandatory tithing*, via which God originally provided the resources necessary for an entire tribe of Israel (the Levites) to be employed full-time in performing animal sacrifices for all the other tribes of Israel.

### **Count the Tithes**

Listed above were differing opinions about the necessity and number of tithes applied in ancient biblical cultures. Let's read the actual Torah tithing laws of ancient Israel which are listed in Leviticus 27:30-32 and Numbers 18:21:

". . . All *the tithe of the land, of the seed of the land or of the fruit of the tree*, is the LORD's . . . 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* (emphasis added)" [Notice that *only* agricultural production is listed as being subject to mandatory tithing requirements in this scripture.]

"I have given the children of Levi all *the tenth* in Israel for an inheritance ... (emphasis added)." These scriptures verify a "first tithe." Ancient Jewish authorities and a few Christian churches have seen a "second tithe" in Deuteronomy 14:23, which states:

". . . Thou shalt eat before the LORD thy God, in the place which he shall choose. . . *the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and flocks...* (emphasis added)." [Notice this verse also lists *only* agricultural items as being tithable.]

A very few modern religious organizations (mostly off-shoots of the defunct Worldwide Church of God of Herbert Armstrong) mat still see a third tithe in Deuteronomy 14:28- 29:

"At the end of three years thou shalt bring forth all *the tithe* of thine increase the same year. . . And the Levite . . . and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, *and shall eat and be satisfied.* . .(emphasis added)." [Notice the tithe is something which will *be eaten*.]

*The above scriptures all refer to the tenth, or the tithe, as a singular entity.* Terms such as “second tithe” and “third tithe” appear *nowhere* in Scripture. Are two or three tithes discussed in the above biblical scriptures, or was God describing different aspects of a single tithe?

Historical sources indicate the second tithe first appeared in written form in the Mishnah around A.D. 200. Since the Mishnah was part of "post biblical Jewish law," these sources acknowledge that the concept of a second tithe originated *not in the Bible* but in the Talmud. The *Encyclopaedia Judaica* describes the Talmudic origin of the concept of a second tithe:

"The rabbis, taking it for granted that both laws [Numbers 18:21 and Deuteronomy 14:22] are of Mosaic origin. . . interpreted them as two different tributes: one to be given to the Levites, 'the first tithe,' and the other to be brought to Jerusalem and consumed there, 'the second tithe'. . . However. . . the implementation of these laws was almost impossible. The excise of 20 percent of the yield was too high.  
..<sup>xii</sup>

That source indicates even the Jewish figures which developed the concept of a second tithe eventually realized it was impractical as is extracted too much money from the people. When Josephus mentioned three tithes being briefly assessed in the first century A.D., *he cited the traditions of the Pharisees of his time*. Jesus, of course, angrily blasted the traditions of the Pharisees of that time. Matthew 23:4 is an example of this, where Jesus said of the Pharisees: "They bind heavy burdens and grievous to be borne." In Matthew 15:3-9 Jesus declared the Pharisees' traditions were far out of touch with God's original laws and intent. Since it is apparent that the concepts of second and third tithe originated *not in the Bible* but in the Talmud and the traditions of the Pharisees of Jesus' time, modern Christians should easily see that three tithes were never demanded by God in the Bible, but were among the Pharisees' "traditions" denounced by Jesus Christ as being "hard to be borne." Those who teach or demand a second or third tithe from God's people are doing so without any biblical support.

## **One Tithe?**

Can all scriptural usages for the tithe be satisfied by a single tithe? In ancient Israel the answer was clearly “yes.” Some modern Sabbatarian and Messianic/Hebrew Roots churches observe the Feast of Tabernacles as a vacation extravaganza which often involves large monetary expenses such as airplane trips, rental cars, motels and tourist attractions at pricey Feast sites around the world (and they use this expensive Feast as a justification for a second tithe). However, the Feast of Tabernacles that God commanded to ancient Israel was a *very* inexpensive event. The Israelites simply brought their harvest tithe to their nearby Feast sites, ate from it while they were there and then went back to their homes, leaving all the rest of *the tithe* with the Levites as a Holy Day offering to sustain the Levites throughout the remainder of the year.

In Leviticus 23:39-42 God told the Israelites to keep a Feast in temporary "booths" made with tree limbs. The Divinely-commanded Feast of Tabernacles was an eight-day, no-frills camp-out. If you keep the Feast of Tabernacles as a no-frills camp-out at a site *near your home*, would you need 10 percent of your entire annual income to fund it? Of course not, and neither did the ancient Israelites. God never commanded in the Bible that the Feast of Tabernacles had to be an expensive vacation extravaganza, but some modern religious groups have morphed it into such an event. If one keeps the Feast in an inexpensive manner close to one's own home, it is quite obvious that one does not need an entire second tithe to support a Feast of tabernacles observance. It can be observed very inexpensively under the conditions originally set forth in the Bible.

## **Ancient Levites had Modest Lifestyles**

God designed the theocratic tithing system so the receivers of the tithe enjoyed a standard of living equivalent to that of the tithe payers. Even the high priest lived at an economic level similar to that of the people. For example, when Samuel the high priest visited Jesse's family (1 Samuel 16:1-4), he either walked, rode an animal or rode in an animal-drawn cart because he could go no faster than a walking heifer he had brought with him. Samuel did not arrive at Jesse's home riding a gold-plated chariot and escorted by an entourage of staffers. There is no indication that Israel's priests and Levites, under God's tithing system, ever had private chariots, mansions or salaried retainers funded from the tithes of Israel's people.

In the New Testament church the apostles did not enjoy a standard of living any better than that of the people they served. Indeed, Paul, one of the most productive apostles of the early Apostolic Church, often seemed to live a lifestyle that was *lower* than his congregants. Paul surely did not ride in pampered comfort in chauffeured chariots and private yachts on his journeys. He walked or made use of transport methods available to the public (Acts 21:2). His modest lifestyle makes the self-indulgent and pampered lifestyles of some modern "evangelists" (with their mega-mansions, luxury automobiles, private jets, etc.) *grossly* out of sync with the biblical example of Jesus Christ's true servants. Jesus charged the leaders of His church to be the *servants, not the lords or masters*, of His flock (Matthew 23:10-12). That statement applies not just spiritually, but economically as well. We read of no biblical precedents where God caused the receivers of tithes in either the Old or New Testaments to enjoy a standard of living higher than that of those who paid the tithes.

The Bible does mention one group of tithe receivers who enjoyed a higher income and lifestyle greater than tithe payers: the Pharisees of Jesus' time. They exalted themselves over the people (insisting on prestigious and/or expensive "chief seats" and "uppermost rooms") while imposing "heavy burdens" on others. Jesus was so repulsed by the Pharisees' self-indulgent, greedy ways that He warned them in Matthew 23:33: "How can you escape the damnation of hell?" Given Christ's dire warnings about the coercive and self-serving practices of the Pharisees, modern church leaders and tithe receivers should bend over backwards to avoid emulating the excesses of the Pharisees who, in Jesus Christ's words, demanded too much money from their followers to pursue a self-serving lifestyle above that of the tithe-payers. It was the Pharisees of Jesus' time who imposed the "heavy burden" of a three-tithe system. Since Jesus lambasted the traditions and practices of the Pharisees, any church leader or organization that copies and imposes the oppressive tithing excesses of the Pharisees can expect to hear from Jesus on Judgment Day the same words that he spoke to the Pharisees of his time: "How can you escape the damnation of hell?"

Because Micah 3:11 warns about priests who "teach for hire," ministerial positions should not offer salaries so high that money is a factor in attracting people to those jobs. On the other hand, some Christian denominations may pay their ministers so little that their ministers are as poor as proverbial church mice. Luke 10:7 says the laborer is worthy of his hire, and Deuteronomy 25:4 adds: "Thou shalt not muzzle the ox when he treads out the corn" ( a principle of giving cited by Paul in I Corinthians 9:9 when he gently urged the Corinthian church to give donations to Paul's ministry). If modern churches want such services as pastors who not only preach, but visit members throughout the year or in hospitals when they are sick, have youth programs, etc., then they need a full-time paid pastorate and they owe pastors and their families a full-time, living wage. What constitutes a living wage varies widely in different nations and regions, but churches need to find a balance between the Bible's warnings against

leaders demanding too much money and members donating too little to support the fulltime ministerial services they desire.

### **The Math Says “One Tithe”:**

*A mathematical analysis of ancient Israel's tithing laws clearly supports a conclusion that God's Old Testament laws commanded only one tithe.* Israel and Judah were food exporters even during the divided-kingdom period when they were usually disobedient to God (Ezekiel 27:17). Their harvests must have been truly immense during obedient years in the theocracy, but let's consider a lean scenario: a year when the Israelites produced just enough to feed themselves. Assuming a 360-day year, one tithe of their national agricultural production would equal a 36-day food supply. When the 36-day food supply (one tithe) was brought to the Feast, all tribes would eat from it for eight days, leaving the remainder with the Levites after the Feast. After the whole nation ate eight days' worth of food, the remainder of the one tithe brought to the Feast still constituted a 28-day food supply *for the entire nation*. But that 28-day national food supply was reserved for only one tribe: the Levites.

Since Levi was one of 13 tribes (counting Ephraim and Manasseh as separate tribes), we multiply a 28-day *national* food supply by 13 to approximate how long one tribe could live off the remainder of a single tithe after the Feast. This computation reveals the Levites had enough food to sustain them for 364 more days (enough for a year's food supply *even in a lean year*).

Of course, if the Israelites were obediently keeping the festivals, Israel would have produced much more food than assumed in the above scenario, and the case for a single tithe would be far stronger. The *New International Version Study Bible* (cited earlier as mentioning three tithes) also includes a statement that supports the view that one tithe was sufficient for both festival observance and the Levites' annual needs:

"Annually, a tenth of all Israelite produce was taken. . . for distribution to the Levites. At that time, at an initial festival, all Israelites ate part of the tithe. The rest, which would be by far the major part of it, belonged to the Levites."<sup>xiii</sup>

Now for a surprise! *The Levites were (in modern terms) not actually paid a salary under God's tithing laws, but were only given room and board by God for their services.* Their *room* constituted of the 48 independent priestly cities given to the Levites by God (Numbers 35), and their *board* was the agricultural tithe given to them by the rest of the tribes. God's law gave the Levites their room and board, but did not actually pay them a salary. That was sufficient in ancient Israel's agricultural society. However, the Levites needed money to function in society like members of the other tribes of Israel, and God made provision for that need. Since God gave the Levites ownership of the “suburbs” of their cities (Numbers 35:4) the Levites who were “off-duty” (Ezra 6:18 records that they worked in shifts or “courses,” where certain Levites were on-duty and others were off-duty throughout the year) could have produced food to sell to others, set up shops, etc. to earn money for themselves. Since they were experts at chopping up animals for sacrifices, my guess is that off-duty Levites were likely the custom-butchers and meat-cutters for the entire nation of Israel and they would have been paid for their services.

The only times when all Levites were needed to perform animal sacrifices would have been at the High Holy Day seasons. During the rest of the year, Levites served in “courses” which alternated their duty shifts, leaving all the “off-duty” Levites free to earn money in some other manner. There is another way money would have flowed to the Levites. Deuteronomy 14:22-25 specified that when the Israelites

calculated the “increase” of their agricultural production on which to calculate their tithe, they could convert the value of that agricultural tithe into a monetary equivalent and take that to the Feasts to give to the Levites if the distance to the Feast site would cause a hardship to the givers of the tithe. Some Israelites would have been wealthy, and tithing the increase of their flocks, herds and crops would have required a laborious “cattle drive” of livestock and wagons of produce to the Feast sites. God made provision for such individuals to opt to give the equivalent of their agricultural tithe to the Levites in the form of money instead of the agricultural products themselves.

In commanding such a tithing system to ancient Israel, God made sure that the Levites were well cared for, but he also made sure that their lifestyles were essentially the same as the people they served. God arranged it so religious leaders lived in the same economic strata as the general population. In the modern world, some religious leaders live extravagantly above the economic level of their congregants and contributors. This violates the spirit of God’s tithing laws, and such extravagant excess would have been impossible in ancient Israel when they obeyed God’s tithing laws.

To conclude this point, ancient Israel in the time of the Judges was mostly an agricultural society and their tithe was denominated in (and mostly consisted of) foodstuffs. If God intended for an entire second agricultural tithe to be consumed at the Feast, it would have required "all Israel" to eat a 36-day food supply in just eight days! Such gluttony would have made everyone deathly ill from gluttony. To survive the Feast, many Israelites would have had to become bulimic. Even in a lean year where the nation’s agricultural production merely equaled its people’s needs, eating a 36-day food supply in eight days would require each Israelite to eat more than four times the usual three meals a day every day for eight days in a row. That is impossible.

To conclude this point, mathematical analysis confirms that one tithe was enough both for festival observance for both the entire nation and the Levites' annual needs. As noted above, if the entire nation simply ate an eight-day supply of the national food production in eight days and then all the remainder was left with the Levites after the Feasts, that would result in a 28 day national food supply being left with the Levites after the Feasts.

Since the tribe of Levi was 1/13<sup>th</sup> of the tribes of Israel, multiplying 28 days by 13 equals a 364 day food supply to sustain the Levites (and Priests) the rest of the year. The above calculation was based on a lean year’s production. When the Israelites obeyed God’s laws and kept the annual Feasts, they would have been blessed with great harvests so the math would result in all the tribes having huge agricultural surpluses to eat from during the entire year even after the entire nation ate from the single tithe during the Festival seasons. The math confirms that there was *never* any need for a second or third tithe, nor were any such additional tithes commanded in the Bible.

Today, those church organizations which keep the Feasts can have their members spend an entire tenth of one's annual income (or more) at a festival observance by extravagantly “living it up,” but that practice is completely contrary to God's original intent and requirement in ancient Israel.

### **More Evidence for a Single Tithe**

In Leviticus 27:32 God instructed: "Concerning *the tithe* of the herd or of the flock, even of whatsoever passeth under the rod, the tenth [animal] shall be holy unto the LORD."

In a modern agricultural application of these words, *the tithe would consist of every 10th animal that*

*passed through a cattle chute.* If two tithes always existed, God would have commanded two animals out of every 10 to be set aside each year. If a third tithe existed, God would have commanded them to consecrate three animals out of every ten which passed through a cattle chute in the third year. However, since God's law specifically stated that giving *only one animal in 10* satisfied *all* tithing obligations in each year, this further supports the Bible teaches that only one tithe existed in Old Testament times when Torah law was practiced.

### **The Third Year of Tithing**

Deuteronomy 14:28-29 says: "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 (emphasis added)." This passage mentions "three years," *not* "three tithes" (i.e. a different method of distributing *the tithe* in the third year of a seven-year cycle ending with the year of release). A very prominent Jewish sage, Maimonides, taught that this alternate distribution method applied during the third and sixth years of the seven-year cycle.<sup>xiv</sup> *The Encyclopaedia Judaica* notes that Deuteronomy 14:28-29 describes an alternate means of distributing the tithe in the third year of the seven-year cycle:

"Every third year. . . *the tithe* has to be left in the local settlement, for the benefit of the Levite . . . and the stranger, the fatherless and the widow. After giving away *the tithe*... the owner has to proclaim a confession in which he declares he has given it to the indigent... [Deuteronomy 26:12-14]."<sup>xv</sup>

God established a modified method of distributing *the single tithe* every third year so it served as a national welfare distribution system to support the poor. Deuteronomy 26:12- 14 reveals that God *required* all Israelites to distribute much of their tithe to the poor and indigent in the nation every third year (and perhaps the sixth year of every seven-year cycle as well) as a welfare program, while not forgetting to give some to the Levites as well.

### **The Year of Release**

*Those who believe that the mandatory tithing laws of ancient Israel's animal sacrificial system can be literally applied today to New Testament Christian pastors and churches have a huge scriptural problem which they routinely ignore.* Leviticus 25 commands a Land Sabbath every seventh year and a jubilee year every 50<sup>th</sup> year and no crops were sown during those years (Leviticus 25:3-4, 11). In other words, in eight years out of each fifty year cycle, no crops were sown so there was nothing to tithe on during those years!

*The Jewish Encyclopedia* states clearly that "no tithing [was] permissible" during Sabbatical years.<sup>xvi</sup> Literally applying ancient biblical tithing laws in our society would *require* all Christian churches to forbid their members to pay any tithes in eight years out of every 50-year cycle! Do you know of a single modern Christian denomination or church which practices or teaches that aspect of the tithing laws of the Old Testament? Modern churches don't want to discuss or implement this aspect of God's tithing laws for ancient Israel as it would limit their income, but if they strictly followed biblical tithing laws that are what they would have to do. Since modern churches all want to maximize income, they apparently all universally ignore the part of God's tithing law which *required* the suspension of tithing obligations at regular intervals.

## **Did God Himself Nullify All the Tithing Laws?**

Modern Christians may need to sit down when they read this section because it will really shock them to see what actually happened to ancient tithing laws when ancient Israel transitioned from God's system of Judges to human kings. 1 Samuel 8:7 records that Israel came to a time when they rejected God as their king. The Israelites decided that God "should not reign over them." God strenuously warned them via Samuel that if they chose to have a human king instead of God's theocratic rule, they would be subject to *whatever* tithing/taxing policies that their human kings chose to implement (verse 7-18). God warned that, instead of "the tenth" going to the Levites, human kings would give it to the "king, his officers and his servants" (verses 15-17). In other words, God warned that the human kings would create human bureaucracies which would receive the national taxes instead of the Levites. God also warned that future tithing and taxing systems designed by their human kings would become oppressive but that God "would not hear them" when they complained about it and wanted to go back to God's much more lenient tithing system.

We easily forget that, when God was Israel's King, *the tithe was Israel's civil tax system*. Can you really grasp what actually happened in 1 Samuel 8? When Israel rejected God as king, *God nullified* parts of His kingly theocratic civil laws, and *He especially declared that Israel's future national tithing/taxing policies would be decided not by God but by Israel's new human kings*. *The Jewish Encyclopedia* succinctly states the following about this very dramatic shift in tithe policy that occurred in 1 Samuel 8:

"Subsequently, the tithe became the prerogative of the king..."<sup>xvii</sup> *From that point onward, tithes were given to the king (the political leader) as a tax; it was no longer given to the Levites. In other words, God Himself abrogated and abolished his own tithing system in Israel! He turned all financial tithing/taxing authority over to the human kings of the Israelite nation!*

After 1 Samuel 8, God remained Israel's God, but He resigned from being their King. God transferred many administrative responsibilities to Israel's human kings (one of which was tithe and tax policy). God warned the Israelites they would be stuck with *whatever* tithe or tax system their kings chose to impose on them from then on! *God's Old Testament tithing laws ceased when Saul replaced God as the king of Israel*.

God warned that the Israelites would become financially oppressed by their future human kings. Indeed, the Israelites later became so oppressed by high taxes and assessments for King Solomon's building projects that they asserted a tax revolt against his son, Rehoboam (1 Kings 12:1-16). When human kings took over national tithing/taxing authority in ancient Israel, the Levites were cut off from financial support.

Affirming this point, *The Encyclopedia Judaica* states: ". . . There is no evidence concerning the Levites and their cities after this period...and it is quite possible that the priestly law was not implemented at all after the disruption of the monarchy."<sup>xviii</sup>

*Ancient Israel's theocratic tithe system ended when Israel chose human kings, and God permitted it to happen*. Israel's and Judah's future kings rarely made any provision for Levites and priests. Since we still live under human rulers (called Presidents and Prime Ministers instead of kings), it is a very valid question to ask how anyone can think God's tithing system designed for an ancient theocracy can possibly be binding in modern, secular societies that, like the ancient Israelites, have also rejected God as their king or ruler.

## **Will a Man Rob God?**

Centuries after the events of 1 Samuel 8, God told the residents of a Jewish enclave in Jerusalem that they had "robbed God" by not tithing (Malachi 3:8-11). Note verses 10-11:

"Bring ye all the tithes into the *storehouse*, that there may be *meat* in mine house [the Temple]... (emphasis added)." [Note this again refers to tithes as *only* applicable to agricultural products.]

Do we have a conflict between 1 Samuel 8, where God transferred the taxing/tithing decisions to Israel's kings, and the above passage, where God again refers to agricultural "tithes"? When we place each event in its proper historical context, we have no conflict at all. In the 11th century B.C. the Israelites "rejected God as king," and God delegated many administrative decisions such as tax/tithe rules to human Israelite kings who afterwards ruled over sovereign Israelite monarchies. In the time of Malachi the situation was reversed. By then the kingdoms of Israel and Judah had long fallen, and Jewish captives under Ezra and Nehemiah reestablished a small enclave in Jerusalem under the distant rule of a Persian King. The Jewish returnees had no Israelite king, and they were rebuilding the temple. They consecrated hereditary Levites and priests to offer burnt offerings and carry out priestly duties (Ezra 6:16-20), making the collection of the tithe a necessity to again support full-time Levitical priests who killed animal sacrifices and temple priests who performed Temple duties. God's message in Malachi was intended for a specific situation in *their* culture at *that* time. This was most definitely *not* a prophecy about tithing practices that would apply to New Testament times or to the prophesied latter-days.

Do Christians have a physical temple today? Do modern Christians need Levites to sacrifice animals for our sins? Does the Christian church need human temple priests?

The answer to all these questions is an emphatic "no." The entire tithing issue in Malachi belongs to a very different ancient culture with a unique administration of God's laws. It is not relevant to our New Testament times when animal sacrifices are needless for Christians. To try to wrest God's words to Malachi's ancient society out of its ancient context and apply them to our society thousands of years later is a major leap of logic. We should be wary about applying Malachi's words to a modern situation very different from the one to which they were addressed. The next section will make this especially clear.

## **Tithable and Non-Tithable Income**

Two passages confirm the exclusively agricultural nature of God's mandatory tithing laws. Deuteronomy 14:22 states: "Thou shalt truly tithe all the increase of thy seed that the field bringeth forth year by year." Also, notice Leviticus 27:30-32: "And all the tithe of the land whether of the seed of the land or of the fruit of the tree is the LORD's . . . And concerning the tithe of the herd or of the flock . . . the tenth shall be holy unto the LORD."

*Harper's Bible Dictionary* records that Judaism "stipulated that all things used for food, which. . . grew from the earth, were subject to tithing. . ." <sup>xix</sup> *The Jewish Encyclopedia* adds that items were tithable *only* if they were (1) edible, (2) a product of the soil and (3) an individual's property. <sup>xx</sup> *The Bible nowhere states that nonagricultural income (wages and salaries) were ever subject to mandatory tithing laws in the Old Testament theocracy or in any ancient biblical society.* Read that statement again and think

about how this simple truth would revolutionize practices in modern Christian churches.

Why were only agricultural items tithable in the theocracy? The answer to that question is simple. When the Israelites went into Canaan, God gave to their families individual estates without charge, without interest and with rights of perpetual ownership (via Jubilee-year laws). Those who enjoyed this unusual blessing had God as their landlord and guarantor. Typically the oldest son of each family would inherit the entire estate and would be responsible for tithing the crops from that family's estate. However, all sons who were not eldest sons had to find other livelihoods. Since the Israelites in Bible times often had very large families, very few sons were eldest sons. Non-eldest sons possessed no guarantee from God that they would ever own any land in Israel, and their livelihoods were always at risk. Therefore, God did not expect or require a mandatory tithe from anyone but oldest sons who owned the agricultural estates and were, therefore, the "land barons" of ancient Israel.

Since many historical sources agree that *only* agricultural produce was tithable, *shopkeepers, craftsmen, merchants and wage earners did not tithe on their wages*. These other groups (the vast majority of all males) simply "appeared before God" on the feast days three times a year, with each man giving "as he was able" (Deuteronomy 16:16-17). In other words, they gave freewill offerings based on their particular financial circumstances instead of the mandatory tithe given by the estate owners. Each wage-earner would offer an offering appropriate to his financial circumstances that particular year. If he had a very profitable year, he was expected to make a generous offering. If he had a lean year and could barely support his family, he would have made a small offering. This meant wage-earners in ancient Israel's Theocracy all determined *for themselves* the percentage of their income that would be given to God each year. *They were never subject to the mandatory tithing laws that applied only to the land barons who were privileged oldest sons.*

Since God's Old Testament Theocratic tithe laws did not require shopkeepers, craftsmen and wage earners to tithe on wages even during the Theocracy, why would wages become tithable in modern, secular societies when there is no biblical precedent or command that any such requirement was ever expected by God at any other time in history? Also, today's farmers and ranchers have no Jubilee-year guarantees about owning their lands in any "Promised Land" perpetuity. Why should they tithe when the unique theocratic protections for farmers and ranchers in ancient Israel during the time of the Judges no longer exist in modern societies?

The Bible lists other non-tithable items besides wages. At harvest time a part of the crop was left behind for the needy to glean (Deuteronomy 24:19-21; Ruth 2:4-19). Gleaning was an annual welfare program in ancient Israel. Since tithes were paid on what farmers actually harvested for themselves, they did not tithe on crops left for the gleaners. Applied to our society, this principle indicates that people need not tithe on that portion of their income they give for charitable or welfare purposes (or on taxes taken by governments for welfare programs). God required restitution for crime victims (Exodus 22:1-7; Leviticus 6:1-5). The Bible nowhere states such restitutions were tithable. Applying this principle today, legal settlements or payments to compensate a person for damages would not be tithable. On the other hand, if someone receives unusual windfall income, such income can be tithed as a voluntary offering to God, since we have the example of Abram tithing on a windfall profit, although that profit actually came from the spoils of war where Abram's life was at risk, not on any wages or income (Genesis 14:13-20).

### **God's other Financial Commands**

Some Christian teachers act as if tithing was the only (or paramount) financial command in the Bible.

God has *many* other commands pertaining to our use of money, such as: Provide for your family's needs (1 Timothy 5:8). Help the needy (Proverbs 19:17; Matthew 25:34-40).

Provide an inheritance for your children and grandchildren (1 Chronicles 28:8; Proverbs 13:22).

Enjoy the fruits of your labors (Ecclesiastes 3:13). Pay your taxes (Matthew 22:21; Romans 13:7).

Pay your debts (Psalm 37:21).

In our society, with many national, state and local taxes, few could do all the above and still pay a tithe to any church or ministry. When Christ acknowledged that believers had dual secular and spiritual financial obligations in Matthew 22:21, it is important to note that he specifically avoided quantifying either obligation for people living under human rule who are subject to secular taxes. Interestingly, Jesus listed one's secular financial taxing obligations first in that verse and gave secondary importance to one's religious financial obligations.

*I Timothy 5:8's command is a powerful mandate from God to always place family needs at the top of the list of anyone's financial priority lists.* It states: "If any provide not for his own, and especially for those of his own house, he has denied the faith, and is worse than an infidel." No such similar statement is ever made in the Bible regarding one's religious giving obligations in the New Testament. Scripturally, one's paramount financial obligation in the New Testament church is providing for your family's needs, not tithing to any church or ministry. Have you ever heard any Christian denomination, ministry or church tell you that clear scriptural fact?

God is not a Pharisee, and He knows everyone's financial abilities and limitations. Therefore we must use judgment in allocating financial resources. In today's society, it is becoming increasingly challenging for many families to make ends meet. Many Christians may feel guilty having to choose between meeting essential family needs or tithing to one's church or some ministry. This article ought to make it clear that everyone must give first priority to meeting the financial needs of yourself and your family (I Timothy 5:8 agrees with that statement in the *strongest* terms). You need not feel guilty at all if you are not financially able to give a tithe to your church (especially in what you will yet read below).

### **Collecting Tithes in the Theocracy**

Numbers 18 lists God's laws on collecting and dispersing tithes in the theocracy. The headquarters of ancient Israel was the temple (or tabernacle), where the high priest and sons of Aaron served. In verse 21 God commanded that "the tenth" was to be given to the local Levites, not to the national priests. The local Levites (who lived among the people in 48 cities) were to collect and count all tithes, keep 90 percent of the collected tithes for their local use and then pay "a tithe of the tithe" (the other 10 percent) to the priests at Israel's national headquarters (verses 26-28). Today we have neither temple nor Levitical priests, but modern Christians can apply the spirit of the law in Numbers 18.

Many (but not all) modern church denominations/organizations have a local ministry and a national office. To apply the spirit of the law in Numbers 18, Christians would collect tithes (or donations) in local congregations, use 90 percent of such funds for local pastoral and church needs and send the remaining 10 percent to a national office if they have such a national office (a synod, diocese, etc.). This would closely follow the spirit of the law in Numbers 18. If a local church is independent and does not have a national office, it could perhaps keep 90% of its collected tithes for local purposes and devote 10% to such things as missionary work or local welfare needs. This assumes, of course, that the Old

Testament tithing laws even applied to modern Christian churches, which we can see from above sections is not the case. However, this principle could apply to all donations collected at a local level.

What is clear in Numbers 18 is that God did *not* institute a system in which Israelites tithed directly to a national headquarters, with the high priest then hiring a big staff, enjoying a lavish standard of living, setting salaries for the local Levites, etc. *God established local control over the tithe in His theocracy* by directing the Levites to collect and tally *all* tithes, forwarding only a tithe of the tithe (Numbers 18:26-28) to the priests at Israel's national headquarters. There was no confusion in God's tithing system; local Levites used their 90 percent of the tithe as they saw fit, and national priests used their 10 percent as they saw fit. Modern Christians who are sending all their tithes or offerings to a televangelist or charismatic national church leader are not following the biblical precedents.<sup>xxi</sup>

It was noted earlier that historical sources do not agree about ancient tithing practices. *Harper's Bible Dictionary* adds:

"Reconstructing a clear picture of . . . tithing in biblical times is extremely difficult due to the conflicting accounts concerning tithes. . . Apparently, tithing was understood and practiced differently at different times."<sup>xxii</sup>

Judaism later faced the question of how to apply tithing laws when circumstances changed radically. *The Encyclopedia Judaica* records that rabbis reinterpreted the tithing system because the old laws "did not fit the new reality."<sup>xxiii</sup> Jews and Christians alike have realized that it is impossible to implement an ancient theocratic tithing system in secular societies that bear little resemblance to that of ancient Israel. We need to humbly acknowledge there are grounds for different viewpoints on this subject as honest Christians can come to different conclusions about matters concerning tithing and church donations.

### **The New Melchizedek Priesthood**

Paul wrote in Hebrews 7 that the Levitical and Aaronic priesthoods were abolished and that "the priesthood [was] changed." Some *assume* that "changing the priesthood" means Christian churches are to receive the tithes once payable to the Levites, but neither Paul nor any New Testament writer ever wrote any such thing. A careful reading of Hebrews 7-10 shows Paul proclaimed that *Jesus Christ is the new High Priest "after the order of Melchizedek"* at God's very throne (Hebrews 7:11-15) and that no more human priesthoods existed between God and his people.

Nowhere did Paul or the other apostles and elders claim they were the new Melchizedek priesthood. Far from it! Paul taught the risen Christ had *exclusively* assumed the divine Melchizedek priesthood, which both preceded and superseded all human priesthoods of mortal men. If this is true, then no New Testament human ministry can claim the tithes that were paid to abolished human priesthoods.

Paul wrote that the priesthood had departed from mortal humans to the immortal Jesus Christ. Paul did not say the priesthood (and tithes) had been given to a new group of mortal New Testament elders, but to Jesus Christ, who had the "power of an endless life" (Hebrews 7:16).

Melchizedek is described as a spirit being (Hebrews 7:3), and David added that the spirit being at the right hand of God in heaven was "a priest after the order of Melchizedek" (Psalm 110:4). Biblical examples indicate that only spirit beings can serve in a Melchizedek priesthood role. Revelation 20:6 shows the saints will become priests of God when they are resurrected to become immortal spirit beings.

Paul's mention of tithing in Hebrews 7 made the point that Jesus Christ's Melchizedek priesthood was far superior to any human priesthood that had received tithes under the Old Covenant. Indeed, Peter used the term *priesthood* to refer to the entire body of saints (elders and laity) that God was building into a "spiritual house" (1 Peter 2:5-9), and Peter didn't even discuss tithing in that passage.

### **The Financing of Paul's Ministry**

Levitical tithing was totally alien to Paul's gentile converts, so it would have been a very hot topic in Paul's letters if Paul had imposed a tithe on them. The Jerusalem conference did *not* include tithing in the list of practices to be observed by gentile churches (Acts 15:23-29). Indeed, Paul's writings indicated that *none* of his churches tithed to him and that only the Philippians regularly sent donations (Philippians 4:14-18). When we realize that (1) only agricultural items had ever been tithable to the Levites and priests and (2) Paul taught that the Levitical and Aaronic priesthoods were abolished, we can see why the question of tithing had become a non-issue in Paul's churches (indeed, in all New Testament churches).

Paul wrote in 1 Timothy 5:17 that elders who serve well were worthy of "double honor," but the Greek word translated "honor" does not usually denote money. Paul mentions "wages" in 2 Corinthians 11:8, but the English word *wages* comes from a Greek word that refers to a soldier's rations.<sup>xxiv</sup> That word indicates a subsistence allowance, not a highly paid job that allows one to buy private jets, mansions or estates, etc.

Although Paul praised the Philippians for sending donations (Philippians 4:14-18), he chided the Corinthians for contributing nothing to him (1 Corinthians 9:9) as he likened himself to a "muzzled ox . . . treading out the corn." Paul even worked as a tentmaker to support himself and his ministry when no donations came to him from any of his churches (Acts 18:1-4; 20:33-34). In 1 Corinthians 9 he nowhere asserts a right to demand "a tithe," but he asserts a right to expect donations from those he spiritually served. Indeed, Hebrews 7:12-15 records Paul's inference that tithing could only be made to the "tribe...which gave attendance at the altar" (i.e. Levites). Paul knew he was not a hereditary Levite, so he knew under biblical law that he, as a New Testament Apostle, had no right to ask for a tithe from anyone. If he, as an Apostle, had no right to ask for or demand a tithe of Christians, then the same thing certainly applied to all the lower-ranking elders as well.

Paul was loyal to God's law (Romans 3:31), and he did not hesitate to warn churches about sin in their midst (1 Corinthians 5:1-5). Therefore, it is noteworthy that, even though Paul acknowledges his churches gave him little or no financial support, he *never* told any church that its nonpayment of tithes constituted a sin. This argues that, while Paul asserted a right to expect and accept donations for spiritual services to his churches, he never regarded the non-payment of tithes to him as a sin. To postulate that Paul knew it was the law for Christians to tithe but that he voluntarily excused his churches from doing so puts Paul in the position of granting *indulgences* to break the law—something he would never have done.

### **Jacob Saw Tithing as Voluntary**

Genesis 28 has a very interesting account of the viewpoint of one of the patriarchs of Israel (Jacob, later called Israel) about tithing. In Genesis 28:10-15, Jacob had his famous "pillar" or "ladder" to heaven dream in which he received God's promises of the blessings previously pronounced upon

Abraham and Isaac. Modern Christians almost totally ignore the remaining part of the chapter which relates Jacob's beliefs about tithing to God. He called the place Bethel, and then he made a vow to God (a very serious action). Notice how the *King James Version* relates it in verses 20-22. Jacob's vow was as follows:

“And 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 to my father's house in peace; THEN shall the Lord be my God...and of all that thou shalt give me I will surely give the tenth to thee (emphasis added).”

According to my count, Jacob placed five conditions that God would have to meet before Jacob acknowledged an obligation to keep his vow to give God a tithe (or tenth). Jacob clearly saw tithing as a strictly-voluntary choice that was his to make or not make. If tithing was mandatory at that time, God would have told him “How dare you make obedience to my tithing command an optional thing. You pay my tithe or else!” That God had no problem at all with Jacob saying to God that God would have to meet five conditions before Jacob would tithe to God confirms that God also did *not* see tithing as a mandatory law during the patriarchal period. God eventually did meet Jacob's five conditions over a period of decades, so Jacob later no doubt kept his vow and did give God a tithe. However, at that time, his “tithe” was given to God in the form of burnt animal sacrifices offered on an altar, not a bank check written to some church, televangelist or ministry. Indeed, the whole concept of a “bank check” constituting a “tithe to God” would have been utterly alien to Jacob or anyone else in the Bible.

### **“Render Unto Caesar...”**

All readers are familiar, I'm sure, with Jesus Christ's famous statement in Matthew 22:21: “Render therefore unto Caesar the things that are Caesar's and to God the things that are God's.” This statement came in response to an attempt by the Pharisees to entrap him into making a statement that could get him in trouble with the authorities. It is noteworthy that Jesus mentioned one's taxing obligations to human governments *first* and then paying what is owed to God *second*. Jesus did not state that one should honor your obligation to God first and then to give what was owed to human authorities second. Jesus chose his words carefully, and he deliberately mentioned paying one's tax obligations to a human government *first* and paying what is owed to God *second*.

Consider the context in which Jesus made his comments. He was not speaking to an independent nation of Jews with their own government. He was speaking to a nation of Jews who were under the boot of the Roman Empire. Jesus made his statement about financial obligations to the Jewish society of his lifetime. He did not apply it in any prophetic sense to any other time or cultural/societal condition. If the Jews of Jesus' time did not pay Rome's taxes, they could risk being thrown into a debtor's prison or being sold into whatever kind of slavery or punishment Roman authorities selected, and Roman occupying authorities were known for brutality. Jesus knew this very well. His statement incorporated the reality that if Jewish residents of Judea didn't pay their taxes to Rome first, they would/could lose their freedom to support their families, retain the independence to work or live at all or have the ability to pay God anything.

It is also worth noting that Jesus did not define what was meant in his time when he referred to what is “God's.” Was he referring to tithing or at least making offerings to God? Was he referring to the payment of Temple taxes? He could even have been referring to the practice of giving animal sacrifices to God as the priests and Levites of the time were still practicing burnt offerings given by people to God as sacrifices. Modern readers tend to assume Jesus was referring to tithing, but we must realize that

Jesus' answer doesn't specify or mention tithing at all.

Let's assume for a moment that Jesus was mentioning tithing or at least the giving of offerings to God (keep in mind the people of that time could have made an offering to God in the form of money, agricultural produce or an animal sacrifice). Why would Jesus mention the obligation to Caesar first? There is a good reason that is based in Torah teaching. Deuteronomy 14:22, 28, 16:15 and 26:12 all specify that tithing applied to the *increase* of one's herds, crops, etc. Until you actually gathered in the harvest, one couldn't calculate what one's *increase* actually was. Those scriptures applied to a time when the Israelite tribes were united and living under God as their king, but the principle that tithing or making offerings was based on one's *increase* would still apply in Jesus' time. Under the boot of the Roman occupiers, no one could predict what Rome's taxes were going to be from year to year. There might be a base rate, but it was totally subject to the whims of whoever was the Roman governor at any time. The Jews were also subject to special assessments if Rome was going to war against its enemies (Parthia, to the east of Judea, for example) and needed to raise money to pay for a military campaign. Sometimes, Roman emperors just assessed a special tax for whatever purpose they felt like doing (Luke 2:1-4 is an example of this). Also, in Jesus' time, the Herodian kings, who were local rulers subject to Rome, had huge building programs and that meant another layer of local taxes to be laid upon the people, and these could vary from year to year.

As you can see, Jesus' answer was made in light of these historical realities. The Jews of Jesus' time had no clear idea what their secular taxing obligations would be from year to year, unlike the Israelite tribes at the time of the Judges when Deuteronomy's tithing laws applied and God's taxing system was then totally predictable and stable from year to year. Jesus' answer was very practical and realistic. He was simply acknowledging the facts that (A) as a captive people, the Jews had to pay Caesar first "or else," and (B) there was no way for the Jews to calculate what the "increase" of their herds or flocks were until Rome's national and local officials had decided what everyone had to pay in taxes in any given year. There was no way to "render unto God" what was God's until the Jewish residents of Judea had first deducted from their *gross* increase all the Roman and local secular taxes so they knew what their actual *net* increase really was. Once they had determined what their actual net increase was, they then had a base figure on which to calculate their tithes or offerings to God.

How does Jesus' statement apply to us today? In fact, it has great relevance. While most people reading this article are not under a foreign occupier like ancient Rome, all are living under human secular governments that require national, state and local taxes to be paid. We are living under the conditions that God told the Israelites in I Samuel they would be bound to ever after they rejected God as their king. When God abdicated the role of Israel's king in favor of their human kings, he told Samuel to sternly warn the people that while God's "taxing" laws (tithes and offerings) had been lenient and allowed people to keep 90% of what they harvested, their human kings would take a far higher percentage of the people's incomes and that the people would eventually deeply regret that they had made a choice to have human rulers (I Samuel 8:13-18). This, indeed, came to pass and the financial oppressions and force labor assessments of King Solomon eventually became so onerous that the ten tribes of Israel "seceded from the union" in a tax revolt and went independent from Rehoboam, Solomon's son (I Kings 12:3-20). When Rehoboam tried to assess taxes upon the ten tribes, they killed his tax assessor to show their revolt was irrevocable.

Today, we are still living under the dispensation God gave to the ten tribes of Israel (which was the same that all other nations already had) that we are subject to whatever human secular taxes are assessed by human governments and, like the taxes in Jesus' time, the tax laws can vary quite a bit from year to year. Using the USA as an example, people are subject to national income taxes and most are subject to state

income taxes, there are county, city and school taxes to pay, and there are also secular taxes due in the form of liquor taxes, special telephone taxes and assessments (just read your invoice to see how many there are), and special tax assessments from all kinds of special taxing districts that can vary from state to state. In order to determine what you need to pay to God in the form of a tithe or offering, you first need to deduct *all* types of taxes from your gross income before you calculate what your actual net income is (the amount that you actually control). There is even more that may have to be deducted in your calculation of what you owe “Caesar” before you know what your modern “increase” really is. Some readers may be subject to government-mandated costs that they have no control over, such as court-ordered child-support or alimony payments or some kind of legally-obligatory payment to someone else. In order to determine what you actually control (your biblically defined “increase”), you would also have to deduct all these kinds of payments as well before you determined what your total obligation to “Caesar” was before you knew what your actual “increase” was (money you actually can keep and control) on which you can determine what tithe or offering you are going to give to God.

### **Tithing on Inheritances?**

Jesus had a specific condemnation of the Pharisees on a financial matter that did not directly involve tithing, but since this article is about religious giving, I’ll address it. In Matthew 23:14, Jesus condemned the Pharisees for “devouring widow’s houses.” What was he talking about? Does it have a modern application. I think the answer is yes. Some modern Christian churches encourage members to consider donating their homes (or other assets) “to the church” after they die by leaving the homes or other assets to churches in their wills. Is this consistent with the Bible’s teaching? The usual answer is no.

God made his will known regarding inheritances unmistakably clear. In I Chronicles 28:8, God told the Israelite to leave their lands “for an inheritance for your children after you forever.” Proverbs 13:22 states that “a good man leaves an inheritance for his children’s children.” Clearly, the wealth of a family was intended by God to be passed on to one’s own lineal descendants (children and grandchildren), not “to the Levites” (or modern churches).

I think Christ’s anger at the Pharisees’ practice of “devouring widow’s houses” was that the Pharisees were pressuring widows to will their homes and assets to the Pharisees (i.e. “to the church” in modern words) after they died instead of to their lineal descendants. This would benefit the Pharisees financially, but it violated the above scriptures that God’s will was to have inheritances be given to children and grandchildren.. Such a practice would be one more example of the Pharisees’ establishing “traditions” which contradicted the word of God (Matthew 15:3-6, Mark 7:7-9).

Applying Christ’s warning against church leaders who “devour widow’s houses” to modern society, we must logically conclude that since Jesus Christ does not change (Hebrews 13:8), he would say the same thing to modern church leaders who try to pressure or convince widows (or anyone else) to will their homes or assets to the church after they die. Doing so would directly disobey God’s will expressed in I Chronicles 28:8 and Proverbs 13:22 that people donate their land and assets to their lineal descendants. Logically, it would make sense for the elderly (or anyone of any age) to donate their homes or assets to the church *only* if they had no living relatives to which they could will their assets. If someone had no living relative, then it apparently would not violate God’s will in the aforementioned scriptures if homes or assets were donated to one’s church of their choice.

## **“God Loves a Cheerful Giver”**

This section will address not the technical biblical or historical laws about tithing, but rather the crucial issue of one’s attitude toward giving offerings to God. II Corinthians 9:6-7 states that “God loves a cheerful giver” so all believers should experience a certain joy or sense of cheerful fulfillment at being able to give an offering to God, whether it is a large one or “a widow’s mite.” This passage also tells us that “He who sows sparingly shall reap also sparingly; and he who sows bountifully shall reap also bountifully.” This injunction uses an agricultural metaphor to make the point that even as you can’t expect to reap much if you sow only a little seed in a field; you can’t expect to reap much from God if you give very little to him.

Jesus himself addressed one’s attitude toward giving when he stated in Matthew 6:19-21 that one should “lay up treasure” in heaven rather than here on earth. In verse 21, he adds: “For where your treasure is, there will your heart be also.” It is a truism that wherever you focus your consistent financial investments or giving, you will have your “heart” in those things in which you invest. Jesus’ statement makes it clear all should give enough of their “treasure” to God to have their heart in the matters of God’s kingdom and its work on the earth before Jesus Christ returns. However, it should be noted that while the language of these scriptures are exhorting a generous spirit toward one’s giving to God, the word “tithing” does not occur in the passage. The wording infers that it is up to the giver what to give and that the more you give to God, the more “treasure” you will build in heaven for your ultimate reward from God. Jesus did not simply say: “pay your tithes” as if that was all there was to the matter of giving.

I think few churches have given thought to the psychology of giving as it is mentioned in II Corinthians 9:6-7 and Matthew 6:19-21. Both passages infer that the amount that each person should give to God in New Testament times is determined by the giver, not an arbitrary tithing law specifying a fixed percentage. Indeed, II Corinthians 9:7 states “Let every man give according as he purposes in his heart.” That is a clear statement that Paul saw the amount to be given to God as a voluntary offering composed *of whatever amount a person was able and willing to give*. Paul nowhere says in his epistles: “Pay your tithes,” even though many modern Churches and religious organizations who are on the receiving end of the tithing actions make it sound as if he did.

Many churches assert a claim to a tithe of everyone’s money even though we have seen above that mandatory tithing applied only to agricultural produce and was intended only to support the Levitical priesthood as they butchered animals for sacrifice. There is no evidence in the Bible or in the Jewish commentaries cited above that wages or salaries were ever subject to mandatory tithing at any time in biblical history. While Paul commended his churches when they gave offerings and donations to him to support his ministry, he nowhere asserted a claim to demand a tithe from any of them.

If people are required to pay a tenth of their income to God “no matter what,” then the act of giving a tithe to God is not really a “gift” to God, but is rather simply the payment of a church tax, much like one pays a secular tax to the IRS in the USA or to other secular jurisdictions in whatever nation readers reside in. Where is the “cheerful” giving if it you are only paying a mandatory tithe that you owe “no matter what,” and that God “will get you” if you don’t pay it? However, if mandatory tithing is not an obligation of believers in New Testament times (and there is no biblical evidence that it was mandatory as the early New Testament church was Jewish and they knew that elders who were not hereditary Levites (offering animal sacrifices) could not demand or take tithes), *then everything that you give to God is a gift that God receives happily from the giver*. Givers can then give whatever they can in their personal circumstances knowing that God understands their circumstances and that all they’re giving is

truly a gift to God. Obviously, people's circumstances vary widely and a percentage given by one giver with joy would cause another giver to deprive his family of necessities if he/she did not have the same financial means as the first giver.

Look up "tithing" in your Concordance. You will see the subject barely comes up in the New Testament at all. It comes up in exchanges between Christ and the Pharisees where Christ made the point that tithing was not going to "save" the Pharisees in the Judgment no matter how rigorously they did it and Hebrews 7 actually discusses the paying of tithes in Old Testament times. Paul never even uses the word once in any of these epistles. Many refer to "the writer of Hebrews" as the unknown author of that book as it is often not attributed to Paul as the book lacks the standard salutations that Paul gave in all his known epistles. Hebrews 7 cannot be used as a support for the belief that the New Testament church practiced tithing. It acknowledges mandatory tithes were paid to the tribe of Levi in the time of the Judges, but it also flatly states in Hebrews 7:11-12 that the Levitical priesthood could not bring "perfection" to anyone via the system of animal sacrifices, and adds that the priesthood applicable to Christians was no longer the Levitical priesthood, but rather the Melchizedek priesthood which verses 14-16 states is Jesus Christ himself (the one who has an "endless life" and, therefore, has the right to be a Melchizedek Priest). No New Testament elder had an immortal body so none qualified as a Melchizedek priest.

Paul does write in Romans 12 about various gifts of the spirit and verse 8 states: "He that gives let him do it with simplicity." I think that this inherently teaches that those who are rich enough to have much of this world's goods from God are under an obligation to give generously to others, but that they should do it "simply" and not in a public manner which draws attention to the giver. Matthew 6:1-4 teaches that the act of giving should be done secretly, not with the "sounding of a trumpet" to announce the gift. To put that in a modern context, if gifts are announced at press conferences, that is the modern equivalent of "sounding a trumpet" to announce a gift and draw attention to the giver. Matthew 6:1 flatly states that if you do your giving in a public announcement kind of setting, the gift will receive "no reward" in heaven from the Father.

### **Voluntary Tithing**

Even though we have seen much biblical evidence that *mandatory* tithing is not applicable in New Testament Christian churches, there is no question that tithing is very prominent in the Bible as a *voluntary* giving guide. Abraham tithed to Melchizedek in Genesis 14, giving to Melchizedek "tithes of all" the booty that he captured in the war from which he had just returned successfully. Let's put this in proper perspective though. Abraham gave a ten percent thank-offering to God in appreciation of God preserving the lives of Abraham and his people in a battle and giving them the victory. Abraham's offering of a ten percent gift to God from his war booty is in no way is a precedent or command that modern wage/salary earners should give a tithe of all their wages and salaries to a church or ministry.

Consider the extraordinary case of Jacob's tithing viewpoint. When fleeing from his father, Isaac, and his brother, Esau, Jacob slept at Bethel and saw in a dream that he was sleeping at a portal where angels ascended and descended from heaven (Genesis 28:10- 22). Remember that it was noted above that Jacob said he would give tithes to God *if* God met a certain list of conditions that Jacob set for God to do in his behalf. What is unspoken here is that Jacob recognized no obligation to tithe anything, but saw the act of tithing as a *conditional* choice that was up to him. If God had made tithing a mandatory law in the patriarchal times, God would have told Jacob: "Stop Jacob, you owe me that tithe and you cannot set conditions on whether you will offer it to me or not. You must pay it no matter what happens to you."

Obviously, God said no such thing. God did not object that Jacob gave God a list of blessings in Jacob's life that God would have to meet before Jacob would give God a tithe. Indeed, Jacob did not pay that tithe till many years later when all his conditions presented to God were satisfied. So in this example, there is clearly no support for any tithing law in patriarchal times. *However, these two cases do indicate that giving ten percent was an established giving guide once a person decided to give a gift to God.*

Now consider the case of Joseph. When Joseph was warned in a dream that Egypt would enjoy seven bountiful years of harvests followed by seven very lean years where there would be very poor harvests, Joseph established a system where "one-fifth" of all Egyptian crops [again this was an agricultural assessment] would be given to Pharaoh for stockpiling surpluses for the lean years. A "one-fifth" assessment of the crops was a 20% levy, in other words, a "double tithe" of the crop. This special double tithe was imposed not as a gift to God, but as an Egyptian secular tax to prepare for a national crisis. This infers that Egypt's secular national tax was ten percent and that Joseph doubled the agricultural tax due to the extreme threat facing the nation. In this case, there is no precedent here that a secular tax which was doubled to face a national emergency has any applicability to telling modern wage/salary earners that they owe 20% to the government, much less to churches. Indeed, when one considers the sum total of income, property, sales and excise taxes plus FICA taxes paid by American modern wage/salary-earners to the government, many (if not most) wage/salary earners already pay far more than 20% of their earnings to the government as a secular tax before they even get to the point of considering what to give to Christian churches and ministries. People reading this article in other nations likely pay an even higher percentage of taxes to their governments if they live in European nations with high government benefit programs.

As documented above, the only mandatory taxes *ever* demanded by God of *anyone* in the Bible was the mandatory tithe *of agricultural products* produced each year on the Israelite estates protected by Jubilee Year protections, and those tithes were paid *only* by the oldest sons who owned the estates. Younger sons were never subject to a mandatory tithe. These men offered an offering to God "*as they were able,*" based on how "the Lord had blessed them" in their income each year (Deuteronomy 16:16). God clearly left it up to the majority of men in ancient Israel to decide *for themselves* what percentage of their annual income they would give as an offering to God.

### **How Should Christian Churches be Financially Supported Today?**

The answer to this question is very simple and easy to see from a biblical perspective as the New Testament books give a clear answer how the early Christian churches/ministries were financed. The biblical practices of the early New Testament churches should be the practices of the modern Christian churches as well. They were not financed by mandatory tithes, but rather by free-will donations.

One is struck by the fact that after Christ's death and resurrection (and the passing of the Old Covenant), that the subject of tithing never even comes up in the book of Acts or any of Paul's epistles. Tithing was the support system *for the Old Testament sacrificial laws* that *only* hereditary Levites could do, and those sacrifices were all terminated for Christians when the New Covenant began after Christ's death. The writer of Hebrews does mention tithing in Hebrews 7, but does not state (or even imply) that New Testament church elders could be receivers of tithes. Hebrews 7:11 acknowledges that the Old Testament Levites had a "commandment to take tithes of the people [an agricultural tithe, remember]," but that the Levitical system of animal sacrifices could not bring perfection to anyone. Verses 11-12 state that the Levitical priesthood was changed to a Melchizedek priesthood, but it adds in verse 16 that one in the Melchizedek priesthood had to have "the power of an endless life." That eliminates all human beings from being in the Melchizedek priesthood as we

humans are all mortal beings, subject to death. Only Jesus Christ has the power of “an endless life” in him, so He alone is the Melchizedek priest of the New Testament church. The Levitical priests all “offered blood” as part of their priestly duty for the forgiveness of sins because “without shedding of blood there is no remission of sins” (Hebrews 9:22). Jesus Christ offered his own blood for the sins of all mankind, and has offered his blood to God the Father in the Holy Place in heaven (Hebrews 11-14), so it is Jesus Christ alone who is the current Melchizedek priest.

Even if New Testament church elders were part of the Melchizedek priesthood (which is not asserted in the New Testament), there is nothing in Hebrews 7 which states “due to the change of the priesthood to the New Testament elders, it is the New Testament elders who now have a right to demand tithes from the people, even though they are not Levites.” That is how many tithe-receivers like to interpret Hebrews 7, but it is clear that Hebrews 7 made (or inferred) no such statement.

If Levitical tithing had been imposed by Paul and other elders on the Gentile churches founded by Paul, there would have been an uproar about it in Paul’s epistles and it would have been a central issue of the Acts 15 Conference about what aspects of the Old Testament law could be applied to the gentile brethren. Tithing never came up as an issue at that Conference, evidence that it was a non-issue at the time because no New Testament elder claimed a right to ask or demand tithes from other believers. That is wholly logical as all the Apostles were observant Jews who had known all their lives that no non-Levite could demand or accept tithes. Paul himself was a premier scholar of biblical law who was personally taught by Gamaliel, a most learned sage of the Jews (Acts 22:3). No participant in this Apostolic Conference even considered the possibility that tithes were owed to New Testament elders who were non-Levites. Furthermore, Paul did not hesitate to tell his congregations if he knew there were sins among them. When a member of the Corinthian church was practicing incest, Paul wrote to them that it was a sin and that member was to be expelled from fellowship (I Corinthians 5:1-5). If not tithing was a sin, Paul would have directly told his congregations it was a sin to withhold tithes, and he would have commanded that tithes be paid to him and other elders. However, Paul never made any such statements in any of his epistles that New Testament believers owed any tithes to church elders.

However, we do see Paul clearly asserting *a right* to expect donations from the churches he founded to support his evangelical efforts. Paul clearly was disappointed that some of his churches didn’t donate to him to support his ministry. In I Corinthians 9:4-14, Paul asserts he had a right to expect donations from those to whom he had preached and served spiritually. Paul, obviously, is chiding the Corinthians for failing to send donations to support his ministry. Paul commended the Philippians for being the only church congregation which regularly sent donations to support him (Philippians 4:15-19). Paul also told the Philippians that there were times when donations to him were either lean or abundant (Philippians 4:11-12).

Keep in mind that Paul was an itinerant Evangelist and he had no mailing address. Sometimes, he would have been hard to find even by those who were trying to bring him donations. A man named Epaphroditus was a Philippian who got very ill as he tried to find Paul to deliver donations to him from the Philippian church. Paul wrote to the Philippians that Epaphroditus had come to “minister to [Paul’s] wants” and “supply your lack of service to me [Paul].” That sounds to me like Paul had received a donation via this man who literally got himself sick tirelessly trying to find Paul so he could give him the donations of the Philippian church.

Donations at that time did not consist of “writing a check” to a postal address of a church or ministry. It would have been highly dangerous to transport actual money (gold or silver coins) to Paul as such an offering would have invited the attention of robbers who preyed on travelers. The donations sent to Paul most likely were non-perishable foodstuffs, clothing for all seasons, and other items of value that Paul

could use or sell for money to support his ministry. Paul was a skilled tentmaker (Acts 18:3), and Acts 20:33- 35 indicates that Paul took employment as a tentmaker and worked with his own hands to “minister to his own necessities” during times when no one donated to him.

Paul also taught that “God loves a cheerful giver,” and that “each man [should give] as he purposes in his heart” (II Corinthians 9:6-7). In these same verses, Paul writes “he that sows sparingly shall also reap sparingly.” This passage shows Paul reminding the Corinthians that God can bless them more if they give more, but his statement that “each man should give *as he purposes in his heart*” confirms that Paul neither required nor suggested a fixed percentage of giving for anyone in the New Testament churches. However, this scripture has much in it that indicates that this was not an injunction by Paul to give anything to Paul, but rather to generously donate to the poor saints in Jerusalem who were suffering through a famine (an event also referred to in Romans 15:25-28 and I Corinthians 16:1-4).

There is a sidebar to Paul’s comments in I Corinthians 16:1-4. Some modern Christians think that Paul’s reference to the “first day of the week” in this passage means that Paul was referring to “Sunday church services.” This is not the case. Paul was a devout Jew who faithfully kept the 7<sup>th</sup> Day Sabbath Commandment (Acts 13:42-44, 16:13, 17:2, 18:4). Paul knew the first day of the week was the first “work day” of the week where common labor could be done. What Paul was saying in I Corinthians 16:1-4 was that the laborious work of boxing up the collection of food and other items for the Jerusalem believers should be done on the first day of the week because it was a common work day when the local Christians could work like stevedores to prepare the donated items for safe storage on a ship that would transport the donated items to Jerusalem.

The conclusion of this point is that while Paul never asserted a right to demand or accept tithes, he did assert a right to receive voluntary donations from the congregations that he raised up and served. While the Philippian church sent regular donations, Philippians 4:15 indicates they were the only congregation that gave regular donations. The other churches sent intermittent donations. Sometimes Paul had to work as a tentmaker to support himself when donations were sparse or non-existent. Based on the biblical examples, New Testament churches were supported by voluntary donations not tithes. However, since tithing is a biblical example for giving in certain cited cases of voluntary offerings (as in Abraham’s and Jacob’s case), if modern believers choose to give a tithe of whatever gross or net income that they receive, it is entirely their right to do so, but no one should give so much that they violate the paramount command in I Timothy 5:8 that you must provide for the financial needs of your own household as a top priority.

### **How Often Should Offerings be Collected?**

Here again we will find a major divergence between modern Christian practices and biblical commands. The Israelite oldest sons who gave tithes and the younger sons who gave offerings not tied to any fixed percentage *did so three times a year* (Deuteronomy 16:16). This is because of God’s command to all the tribes of Israel to keep his biblical Holy Days outlined in Leviticus 23. These Holy Day seasons were structured by God as harvest festivals. Livestock, row crops, tree crops, etc. all had different seasons of the year in which they were harvested. Some would be harvested in the Spring and tithes or offerings would be given by all male heads-of-households in the Spring Holy Days (Passover and the Days of Unleavened Bread). The second harvest festival was the Feast of Weeks (now called Pentecost Sunday by New Testament churches). The final (and largest) harvest was gathered in just prior to the Fall Holy Days (the Feast of Trumpets, the Day of Atonement and the Feast of Tabernacles). While Israelites would be offering sin offerings, peace offerings, etc., throughout the year, God only required that

Israelites give their tithes or main offerings three times a year.

This further confirms that Old Testament tithing applied *only* to agricultural produce as no estate owner could calculate what his tithe was until his harvest had actually been completed so he could calculate a tithe of the amount harvested. Leviticus 23:39 confirms this point as it says the Israelites should keep their Holy Days after they had “gathered in the fruit of the land.”

Modern Christian churches tend to have an “offertory” as part of each weekly church service. Modern Christian churches call for people to give tithes/offerings to God 52 times a year usually on the first day of the week even though God mandated tithes/offerings be collected only three times a year during the biblical harvest festivals. However, one cannot make a direct parallel on this matter between ancient and modern believers. Ancient harvests were gathered in at three major times of the year so tithes or offerings were given three times a year. Modern wage-earners are paid throughout the year on varying pay periods, so it is logical to give people a chance to make their offerings to their churches at any time during the year.

In the time of Christ, the Bible does give another method whereby offerings could be given to God. Mark 2:41-44 records the famous episode of the poor widow throwing in her last two “mites” (small-value coins) into the treasury boxes at the temple (the *Living Bible* refers to them as “collection boxes”). At that point, it is evident that people could give offerings at any time of the year by placing money into collection boxes at the temple for gathering such voluntary donations. Keep in mind that the Jews of Jesus time were under Roman law, not God’s Torah Law. There were no 48 Levitical cities, no Jubilee Year estate protections, etc. The Temple priests made the collection boxes available so people could make donations to the Temple at any time of the year. This system was not commanded in the Bible, but it should be noted that Jesus did not criticize it either as Jesus knew their society was not governed by Israelite kings and Torah laws but rather by Roman laws and whims.

If we apply that same principle to modern Christian churches, all Christian churches could place “collection boxes” in their buildings into which parishioners could place donations at any time of the year. This would eliminate the need for an “offertory” as part of each weekly church service. I have known of modern Christian churches which use the voluntary collection boxes as a means of receiving donations instead of via an offertory as part of each church service, but the Bible gives no specific direction of a “right way” to collect donations in New Testament churches.

### **Can Tithes be Used for “Welfare Purposes” in God’s Theocracy?**

The Bible has a verse which specifically says the answer to this question is “yes.” Deuteronomy 26:12-13 states that in the “third year of tithing,” each tithe-payer (the oldest sons who controlled the crops of the entire nation of Israel) was to give his tithe to “the Levite, the stranger, the fatherless and the widow. That they may eat in thy gates and be filled.” Verse 13 states that each tithe-giver was to make a confession to God that he had given portions of his tithe to the “stranger, the fatherless, and the widows” as well as to the Levite. This refers to a broadened use of the tithe in the “third year” so it is evident that every third year in ancient Israel, the tithes were *required* by God to be given to the poor and needy as a “welfare” program in addition to giving a portion of it to the Levites.

When consulting Jewish reference sources, it is apparent that a controversy exists about the application of this tithe. The tithing cycles were divided into a seven-year cycle: six years of tithing followed by a Sabbatical year when no crops were sown and no tithes were gathered or paid. The controversy is about

whether the “third year” designated only the third year in the seven-year tithing cycle or whether it referred to “every third year” which would mean this special use of the tithe for welfare programs would include both the third and sixth years of the tithing cycle. I do not know which is the correct application, but I lean toward the latter one as being the accurate one as even Jesus observed “the poor you always have with you” (Mark 14:7), so there would be a pressing need for the poor to be provided for twice in a seven-year cycle instead of just once.

### **Tithing on Gross Income or Net Income?**

This subject was touched on in the above section on “Rendering to Caesar,” but this section will examine this in more depth from a biblical/Torah point of view. This section is for those who, in spite of all the scriptural evidence presented above, still feel that they are obligated to pay a tithe in New Testament times. Like many readers, I once tithed rigorously to the church I was attending. The question would inevitably come up whether one should tithe on one’s gross income or their net income. Tithe-receivers obviously benefit more if people tithe on their gross income, but is this viewpoint consistent with biblical principles? The answer is a very clear “no.”

Leviticus 14:22 states that the ancient Israelites were told: “You shall surely tithe *all the increase* of your seed that the field brings forth year by year (emphasis added).” First, let’s make the point that this verse again states that only agricultural production was subject to the mandatory tithing law of ancient Israel. No other category of income or “increase” (such as wages, inheritances, legal judgments, spoils of war, etc.) is listed as being subject to mandatory tithing laws. However, notice also that one is to tithe on one’s annual “increase.” Putting this in agricultural terms, if an Israelite began a year with 100 cattle and, as a result his calving season, had 150 cattle at the end of the year, his “increase” is 50 head of cattle so his tithe would be 5 head of livestock. If storms, poachers or diseases wiped out much of his herd and he ended the year with just 100 head of cattle, he had no “increase” in his herd at all so he would owe no tithe for that year. Let’s apply this to a wage-earner. If a person earns \$40,000 a year and ends up at the end of the year with an “increase” in money on hand from his labors, he could tithe on that “increase.” However, if the same person has a difficult year and earns \$40,000 but has no increase in actual money on hand at the end of the year, why would he/she owe a tithe? Are they not like the farmer who ends up with the same amount of cattle at the end of the year and, therefore, has no “increase” on which to tithe?

Look at this another way. When Abram offered to Melchizedek 10% of the captured war booty (Genesis 14), he gave that tithe as a thank-offering to God for victory in war and for his survival in combat. He gave 10% of whatever was *under his direct control*. His allies in that war may have tithed or not—the Bible doesn’t tell us. When Israelites tithed on their agricultural production, they tithed on all the produce and livestock “increase” that was *under their direct control*. If a wage-earner (or anyone else with other kinds of income) today wishes to voluntarily tithe, they should likewise tithe on whatever is *under their direct control*. However, our society is radically different than the ancient biblical societies. Ancient biblical societies had no federal or state income taxes withheld from their paychecks. They did not have FICA taxes or Medicare taxes deducted from their wages either. No one’s gross income is *under their direct control* due to these government-mandated taxes. Only net income is under a wage-earner’s direct control. One’s gross income is a statistical book-entry item only; it does not represent how much money is actually received by a person and which is under their direct control. Indeed, one’s actual income tax obligation is not really known until one’s taxes are calculated at the end of the taxable year, so it is impossible to calculate your actual net income until you have finished calculating your federal income taxes for the previous year. If you are a home-owner, you are also required to pay

property taxes to your local municipality, county, school district and other taxing jurisdictions. What about sales taxes, phone excise taxes, liquor taxes, cigarette taxes [I'll bet some smokers read my website's materials], etc. No taxpayer has any control over those expenses either, so they should also be deducted from one's total income to arrive at one's true "net income" before calculating a tithe on it.

If you disagree with this logic, here is a test for you to try. If you decide that your entire gross income is under your direct control, then you have the option to refuse to pay your income taxes, property taxes, etc. You will quickly learn that "the real world" (i.e. the government taxing jurisdictions) does not agree that you have *any* real control over your "gross income." People have gone to prison for thinking that they could control that portion of their income that governments demand of them in taxes. Jesus' statement in Matthew 22:21 could be paraphrased as saying: "Pay your financial obligations to the government first, then calculate your religious financial obligations afterwards." I refer you to my article entitled *Christian Rights and Citizenship Responsibilities*, available at my website, [www.stevenmcollins.com](http://www.stevenmcollins.com), for a fuller discussion of how Christians should obey laws, pay taxes, etc.

To conclude this point, there is no biblical or practical support for a viewpoint that one must tithe today on their gross income if they decide to voluntarily tithe. Tithing on one's net income makes far more biblical and practical sense if you choose to voluntarily tithe. Those who believe that New Testament believers are subject to the Old Testament tithing laws that were intended solely to support the animal sacrifice system should keep the following point in mind. If you are going to *literally* apply the tithing laws of ancient Theocratic Israel to the modern world, you should require tithes *only* on agricultural production and you should exempt everyone from paying tithes during eight years out of every 50-year time cycle.

However, everyone is free to do whatever they want to do with their money. If you believe you are required to calculate a tithe based on gross or net incomes, you should act according to your conscience and understanding of God's Word, not mine.

### **What is "God's Address" today?**

Whatever you have purposed in your heart to give to God, the question then becomes: "Where do I send it or to whom do I give it?"

In ancient biblical times when mandatory tithing was in effect, God literally did have a known "address" to where tithes or offerings could be brought or sent (although keep in mind most tithes offerings brought to God in ancient Israel were either agricultural products such as flocks and herds or animal sacrifices, not money). In the time of the Judges, God's address was the Tabernacle building at Shiloh, where the High Priest dwelled, the Ark of the Covenant was located and where the Priests and Levites performed Temple services. Joshua 18:1 records that the Tabernacle was placed at Shiloh not long after the Israelites entered Canaan. I Samuel 1:3-9, 24 is an example of Shiloh still being "God's address" approximately three centuries later. These scriptures show that Samuel's mother and father (before Samuel was conceived) went to Shiloh for one of the annual Holy Day feasts and "to sacrifice unto the Lord in Shiloh." [As a personal aside, in August, 2000, I was at the site of ancient Shiloh which is now a modern Jewish settlement called Shilo. It had a synagogue with a replica of the ancient altar on which sacrifices would have been offered to the Lord.] Throughout the year, ancient Israelites could also have gone to one of the 48 Levitical cities at which sin offerings and other types of offerings could have been made unto the Lord (Joshua 21).

When the First Temple and Second Temple were built, they became the centers of worship in ancient Israel (or Judea in Second Temple times), and the Temples were “God’s address” during the times they were in existence. After the destruction of the Second Temple, God has not had a focal point of worship on the earth as “his address” on earth. Jews have had synagogues in their communities and Christian churches have had church buildings and denominational offices for almost two millennia since the Second Temple fell. Today, there is a dizzying number of church denominations, ministries, local churches, missionary outreaches, etc. to which Christians can give their donations. It is entirely up to the individual believer what to do with the donations they decide to give to God. Paul’s epistles certainly demonstrate that he asserted that he had a right to expect donations from those churches he founded and ministered to although it seems Philippi’s congregation was the only one that sent donations regularly (Philippians 4:15-17). Believers have the option to split up their donations to include a number of worthy recipients if they decide to do so. Galatians 6:6 gives us all a good guideline for giving. The *King James Version* translation is rather garbled, but the *Amplified Bible’s* translation is clear in stating: “Let him who receives instruction in the word [of God] share all good things with his teacher [contributing to his support.]”

I think it is also worth remembering that in God’s ancient mandatory tithing laws, he made provision for portions of the tithe to be given to orphans, widows, the poor, and needy every third year (Deuteronomy 26:12). Based on this precedent of God’s own word, modern believers can also remember the needy in dispensing their gifts to God. Proverbs 19:17 is supportive of this principle.

## Conclusions

This article is hardly a comprehensive examination of the subject of tithing, but it should provide enough information to readers to see just how complex the issue is and that modern church teachings on tithing bear little resemblance to biblical teachings on the subject and the actual historical practices of how tithing was actually performed. This research report offers a serious discussion of the many questions about tithing that modern Christianity has glossed over and not seriously considered for far too long.

We find strong evidence that God never commanded a second or third tithe in ancient Israel. This article has also documented that only agricultural produce was tithed in ancient Israel, and only oldest sons who owned agricultural estates paid the mandatory agricultural tithe (everyone else gave an offering based on their ability to give, not a fixed percentage). There is no evidence in the Bible that salaries or wages were ever subject to mandatory tithing laws at any time in biblical history. There is no biblical evidence that mandatory tithing was commanded or practiced in the early New Testament Christian churches by anyone. One cannot find any injunction in New Testament books that believers paid or owed tithes to anyone. Christian churches and leaders (like the Apostle Paul) did assert a right to receive voluntary donations from the churches and people they spiritually served.

Those who say ancient Israel's tithing system *literally* applies today are left with this reality: It must be paid only by farmers and ranchers who enjoy jubilee-year rights to their land. They would pay an agricultural tithe that would be suspended eight out of every 50 years. All others would simply give offerings "as they are able," and everyone would make their offerings just three times a year. However, no farmer or rancher enjoys jubilee-year property rights anymore so they are not subject to mandatory tithing laws today either. Also, mandatory tithes could only be demanded by or given to hereditary Levites who performed animal sacrifices. I Samuel 8 reveals that God *abolished his own*

*tithing laws* when he turned over all kingly/taxing decisions to Israel's future kings, and as cited above, Jewish sources record the biblical tithing system came to an end at that time. Paul taught in Hebrews 7 that the human, tithe-receiving Levitical priesthood was abolished when Jesus Christ assumed the divine Melchizedek priesthood in behalf of all believers.

There is a New Testament ministry of elders, but there is no biblical evidence that any Christian elders demanded or received tithes in the early church. However, Paul did assert that he had a right to expect donations from the churches he had raised up and served. Therefore, it would be consistent with Paul's writings for modern churches to be funded with donations and offerings, but not mandatory tithes. If a person wishes to *voluntarily* give a tithe, there is nothing wrong with that as there are biblical precedents that a tithe is a good giving guide if one can afford it. However, the choice to do so should be a voluntary one.

Jesus warned us not to judge each other (Matthew 7:1; Romans 14:4), so churches and individuals must not condemn the sincere beliefs of those who hold divergent beliefs on tithing. Romans 14:23 tells us to live according to our own faith, so each person must act in accordance with his personal convictions regarding tithing or making offerings to God. Also, Jesus made it clear in Matthew 6:1-4 that all acts of giving must be private matters between individuals and God, with no public proclamations about the gifts. All acts of giving should be between "you and God."

I hope this examination of the subject of tithing from a biblical and historical perspective has been helpful to you.

## Endnotes

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<sup>i</sup> *Collier's Encyclopedia*, 1975, Vol. 18, "Tithe," p. 584.

<sup>ii</sup> *Encyclopedia Americana*, 1988, Vol. 26, "Tithe," p. 788.

<sup>iii</sup> *Encyclopaedia Britannica*, 1943, Vol. 22, "Tithes," pp. 252-253.

<sup>iv</sup> Josephus, *Antiquities*, IV, VIII, 8, 22.

<sup>v</sup> The NIV Study Bible, Zondervan, 10th edition, 1995, footnote for Leviticus 27:30, p. 182.

<sup>vi</sup> *The New Unger's Bible Dictionary*, 1988, "Tithe," p. 1291.

<sup>vii</sup> *The Jewish Encyclopedia*, Vol. 12, Ktav Publishing (1901), "Tithe," p. 151.

<sup>viii</sup> *The New Unger's Bible Dictionary*, 1988, "Tithe," p. 1291.

<sup>ix</sup> *Harper's Bible Dictionary*, "Tithe," p. 1079.

<sup>x</sup> *Ibid*, "Mishna," p. 642.

<sup>xi</sup> *Encyclopedia Americana*, Vol. 19, "Mishnah," p. 225.

<sup>xii</sup> *Encyclopaedia Judaica*, 1971, Vol. 15, "Tithe," 1161-1162

<sup>xiii</sup> The NIV Study Bible, footnote for Deuteronomy 14:22-29, p. 259.

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- <sup>xiv</sup> *The New Unger's Bible Dictionary*, "Tithe," p. 1291.
- <sup>xv</sup> *Encyclopaedia Judaica*, 1971, Vol. 15, "Tithe," 1160.
- <sup>xvi</sup> *The Jewish Encyclopedia*, Vol. 12, "Tithe," p. 151.
- <sup>xvii</sup> *Ibid.*, p. 152.
- <sup>xviii</sup> *Encyclopaedia Judaica*, Vol. 15, see "Tithe," 1161.
- <sup>xix</sup> *Harper's Bible Dictionary*, "Tithe," p. 1079.
- <sup>xx</sup> *Harper's Bible Dictionary*, "Tithe," p. 1079.
- <sup>xxi</sup> *In Transition*, May 5, 1995, "Policy Differs on Tithes, Offerings," p. 9.
- <sup>xxii</sup> *Harper's Bible Dictionary*, "Tithe," p. 1078.
- <sup>xxiii</sup> *Encyclopaedia Judaica*, Vol. 15, see "Tithe," 1160.
- <sup>xxiv</sup> *Young's Concordance*, 1978, "Wages," p. 1029.