

## Doctrine of Tithing

### Tithing in the Old Testament Era

1. Tithing refers to giving to God one tenth of one's personal wealth as an act of worship.
2. The giving of a tithe to God was practiced 430 years before the Law of Moses mandated a tithe be given.
  - Abraham tithed. *Genesis 14:20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.*
  - Jacob tithed. *Genesis 28:22 And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.*
3. Tithing was practiced under the Law of Moses according to divine command.
  - *Leviticus 27:30 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: it is holy unto the Lord.*
  - *Malachi 3:10 Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.*
4. Tithing served several purposes.
  - The tithe provided a source of compensation for the service of the Levites who were assistants to the priests of Israel. *Numbers 18:21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. 22 Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. 23 But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. 24 But the tithes of the children of Israel, which they offer as an heave offering unto the Lord, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.*
  - The tithe provided revenue for the priests of Israel, the descendants of Aaron. *Nehemiah 12:44 And at that time were some appointed over the chambers for the treasures, for the offerings, for the first fruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited.*

- Every three years a part of the tithe taken was to be given to the poor. *Deuteronomy 26:12 When thou hast made an end of tithing all the tithes of thine increase the third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled; 13 Then thou shalt say before the Lord thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them: 14 I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of the Lord my God, and have done according to all that thou hast commanded me.*

- The tithe was designed to be stored in order to support and maintain God's house.

*Malachi 3:10 Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.*

- The purpose of the tithe was to show honor to God.

*Proverbs 3:9 Honour the Lord with thy substance, and with the first fruits of all thine increase: 10 So shall thy barns be filled with plenty, and thy presses shall burst out with new wine.*

5. The tithe was brought yearly to the Lord, with all other offerings for the feast.

- *Deuteronomy 12:6 And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks: 7 And there ye shall eat before the Lord your God, and ye shall rejoice in all that ye put your hand unto, ye and your households, wherein the Lord thy God hath blessed thee.*
- *Deuteronomy 14:22 Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. 23 And thou shalt eat before the Lord thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the Lord thy God always. 24 And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the Lord thy God shall choose to set his name there, when the Lord thy God hath blessed thee: 25 Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose: 26 And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the Lord thy God, and thou shalt rejoice, thou, and thine household,*

6. The tithe belonged to God and not the people who paid them.
  - *Leviticus 27:30 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: it is holy unto the Lord.*
  - *Malachi 3:8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.*
7. If part of the tithe was borrowed it had to be repaid with a 20% interest had to be added.
  - *Leviticus 27:31 And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof.*
8. The Pharisees taught the concept of tithing and practiced it.
  - *Matthew 23:23 Woe unto you, scribes and Pharisees, hypocrites! For ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.*
  - *Luke 18:11 The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican. 12 I fast twice in the week, I give tithes of all that I possess.*
9. In the New Testament era, Christians moved from a mandated fixed tithe to follow the principles of grace giving as set forth in 2 Corinthians 8-9 (Study the Doctrine of Grace Giving).