

Doctrine of Tithing

1. Tithing may be defined as the practice of giving a tenth of one's income or property as an offering to God.
2. The paying of a tithe indicates the spiritual principle that the whole belongs to God.
3. The custom of paying a tithe was an ancient practice found among many nations of the ancient world.
4. The practice of giving a tenth of income or property extends into Hebrew history before the time of the Mosaic Law. The first recorded instance of tithing in the *Bible* occurs in Genesis 14.
 - *Genesis 14:17 And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale. 18 And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. 19 And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: 20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.*
5. After returning from rescuing Lot and defeating his enemies, Abraham met Melchizedek, the "king of Salem" and "priest of God Most High." The text states simply that Abraham gave Melchizedek a tithe of all the goods he had obtained in battle.
6. The author of the *Book of Hebrews*, in recounting this episode, considered the Levitical priests who descended from Abraham and who appeared centuries later as having paid tithes to Melchizedek through Abraham.
 - *Hebrews 7:1 For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; 2 To whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; 3 Without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually. 4 Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils. 5 And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: 6 But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. 7 And without all contradiction the less is blessed of the better. 8 And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. 9 And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham. 10 For he was yet in the loins of his father, when Melchisedec met him.*

7. There is no recorded demand of Abraham for a tenth. Neither is an explanation given about why Abraham gave a tithe to Melchizedek. It is possible that Abraham was resisting the satanic temptation to glory in his own strength and power rather than give glory to God.
8. Jacob also, long before the Law of Moses, promised that he would give to the Lord a tenth of all he received thereby establishing the spiritual nature of the tithe.
 - *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.*
9. The Law of Moses prescribed tithing in some detail. Leviticus 27:30-32 stated that the tithe of the land would include the seed of the land and the fruit of the tree.
 - *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. 31 And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. 32 And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.*
10. In addition the Hebrew people were required to set apart every tenth animal of their herds and flocks to the Lord.
11. Mosaic legislation on tithing is also found in Numbers 18:21-32 which states that the tithes in Israel would be given to the Levites because the Levites did not receive a land inheritance like the other tribes of Israel. As a spiritual act of worship the tithe would sustain those who give themselves to the work of the ministry.
 - *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.*
12. Having received the tithe from the people, the Levites, in turn, were to offer a heave offering to the Lord. This would constitute a tithe on their part of the goods which they received.
 - *Numbers 18:24 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. 25 And the LORD spake unto Moses, saying,*

26 Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe. 27 And this your heave offering shall be reckoned unto you, as though it were the corn of the threshing floor, and as the fullness of the winepress. 28 Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD's heave offering to Aaron the priest. 29 Out of all your gifts ye shall offer every heave offering of the LORD, of all the best thereof, even the hallowed part thereof out of it.

13. The rest of the goods which the Levites received would provide their living as the reward for their work in the tabernacle.

- *Number 18: 30 Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshing floor, and as the increase of the winepress. 31 And ye shall eat it in every place, ye and your households: for it is your reward for your service in the tabernacle of the congregation. 32 And ye shall bear no sin by reason of it, when ye have heaved from it the best of it: neither shall ye pollute the holy things of the children of Israel, lest ye die.*

14. A third passage dealing with the tithe.

- *Deuteronomy 12:5 But unto the place which the LORD your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come: 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 12:11 Then there shall be a place which the LORD your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the LORD: 12 And ye shall rejoice before the LORD your God, ye, and your sons, and your daughters, and your menservants, and your maidservants, and the Levite that is within your gates; forasmuch as he hath no part nor inheritance with you.*
- *Deuteronomy 12:17 Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand: 18 But thou must eat them before the LORD thy God in the place which the LORD thy God shall choose, thou, and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite that is within thy gates: and thou shalt rejoice before the LORD thy God in all that thou puttest thine hands unto.*

15. This passage instructed Israel to take their tithes to the place the Lord prescribes, or the city of Jerusalem.

16. In Deuteronomy, only a vegetable tithe is mentioned.

17. In 2 Chronicles 31:6, however, the tithe of cattle is mentioned.

- *2 Chronicles 31:6 And concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the LORD their God, and laid them by heaps.*

18. In Deuteronomy 26:12-15 the third year is called the year of tithing.

- *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. 15 Look down from thy holy habitation, from heaven, and bless thy people Israel, and the land which thou hast given us, as thou swarest unto our fathers, a land that floweth with milk and honey.*

19. Apparently in this year only the goods which were given as tithes could be offered and stored locally. The offering of the tithe also took the form of a ritual meal.

- *Deuteronomy 12:7 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....12 And ye shall rejoice before the LORD your God, ye, and your sons, and your daughters, and your menservants, and your maidservants, and the Levite that is within your gates; forasmuch as he hath no part nor inheritance with you.*

20. Some Bible scholars have suggested that there were three tithes, but this seems unlikely.

21. There is no mention of a tithe in Ezekiel but only the giving of the first fruits.

- *Ezekiel 44:29 They shall eat the meat offering, and the sin offering, and the trespass offering; and every dedicated thing in Israel shall be theirs. 30 And the first of all the first fruits of all things, and every oblation of all, of every sort of your oblations, shall be the priest's: ye shall also give unto the priest the first of your dough, that he may cause the blessing to rest in thine house.*
22. The prophet Malachi indicated that Israel had robbed God in withholding tithes and offerings. Thus the Israelites were exhorted to bring their tithes into the storehouse in order to enjoy the Lord's blessing.
- *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. 9 Ye are cursed with a curse: for ye have robbed me, even this whole nation. 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. 11 And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. 12 And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts.*
23. In the *Old Testament* another purpose of the giving of a tenth was to meet the material need of the Levite, the stranger, the fatherless (the orphan), and the widow. In this way spiritual and charitable works were performed.
- *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:*
24. In the *New Testament* the words tithe and tithing appear only eight times in seven verses.
- *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 11:42 But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone.*
 - *Luke 18:12 I fast twice in the week, I give tithes of all that I possess.*

- *Hebrews 7:5 And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: 6 But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises.*
 - *Hebrews 7:8 And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. 9 And as I may so say, Levi also, who receiveth tithes, payed tithes in Abraham.*
25. All of these passages refer to *Old Testament* usage and to current Jewish practice.
26. Nowhere does the *New Testament* expressly command Christians to tithe.
27. However, as believers we are to be generous in sharing our material possessions with the poor and for the support of Christian ministry.
28. Christ Himself is our model in giving. Giving is to be voluntary, willing, cheerful, and given in the light of our accountability to God.
29. Giving should be systematic and by no means limited to a tithe of our incomes.
- *1 Corinthians 16:1 Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. 2 Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come. 3 And when I come, whomsoever ye shall approve by your letters, them will I send to bring your liberality unto Jerusalem.*
30. We recognize that all we have is from God. We are called to be faithful stewards of all our possessions.
- *Romans 14:12 So then every one of us shall give account of himself to God.*
 - *1 Corinthians 9:3 Mine answer to them that do examine me is this, 4 Have we not power to eat and to drink? 5 Have we not power to lead about a sister, a wife, as well as other apostles, and as the brethren of the Lord, and Cephas? 6 Or I only and Barnabas, have not we power to forbear working? 7 Who goeth a warfare any time at his own charges? Who planteth a vineyard, and eateth not of the fruit thereof? Or who feedeth a flock, and eateth not of the milk of the flock? 8 Say I these things as a man? or saith not the law the same also? 9 For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen? 10 Or saith he it altogether for our sakes? For our sakes, no doubt, this is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope. 11 If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things?*

12 If others be partakers of this power over you, are not we rather? Nevertheless we have not used this power; but suffer all things, lest we should hinder the gospel of Christ. 13 Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? 14 Even so hath the Lord ordained that they which preach the gospel should live of the gospel.