

The Tithe

By Stephen M. Golden

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This work is a derivation of a lesson by Aaron Budgen, teacher of the Scriptures from a historical and Judaic frame of reference.

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Should Christians Tithe?

Many pastors today like to encourage or even intimidate their members into giving ten percent of their income to the Church, calling it a tithe. They point to specific passages such as Malachi 3:10 and try to relate it to New Testament giving.

Malachi 3:10 Bring the whole tithe into the storehouse, that there may be food in my house. Test me in

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this,” says the LORD Almighty, “and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it.

However, very few pastors have taken the time to really understand the tithe and its purpose. For most pastors, much of what is said in Deuteronomy 12:17-28, 14:22-29, and Leviticus 27:30 doesn't make sense, so it gets disregarded.

I'll include these passages here so you can see what I mean:

Leviticus 27:30 (NIV)

[30] “A tithe of **everything from the land**, whether **grain from the soil** or **fruit from the trees**, belongs to the LORD; it is holy to the LORD.[31] If a man redeems any of his tithe, he must add a fifth of the value to it.
[32] The entire tithe of the **herd and**

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flock—every tenth animal that passes under the shepherd's rod — will be holy to the LORD.

Deuteronomy 12:17-28 (NLT)

[17] “But your offerings must not be eaten at home—neither the tithe of your grain and new wine and olive oil, nor the firstborn of your flocks and herds, nor an offering to fulfill a vow, nor your freewill offerings, nor your special gifts. [18] You must eat these in the presence of the LORD your God at the place he will choose. Eat them there with your children, your servants, and the Levites who live in your towns, celebrating in the presence of the LORD your God in all you do. [19] Be very careful never to forget the Levites as long as you live in your land.

[20] “When the LORD your God enlarges your territory as he has

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promised, you may eat meat whenever you want. [21] It might happen that the place the LORD your God chooses for his name to be honored is a long way from your home. If so, you may butcher any of the cattle or sheep the LORD has given you, and you may eat the meat at your home as I have commanded you. [22] Anyone, whether ceremonially clean or unclean, may eat that meat, just as you do now with gazelle and deer. [23] The only restriction is never to eat the blood, for the blood is the life, and you must not eat the life with the meat. [24] Instead, pour out the blood on the ground like water. [25] Do not eat the blood; then all will go well with you and your children, because you will be doing what pleases the LORD. [26] Take your sacred gifts and your offerings

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given to fulfill avow to the place the LORD chooses to dwell. [27] You must offer the meat and blood of your burnt offerings on the altar of the LORD your God. The blood of your other sacrifices must be poured out beside the altar of the LORD your God, but you may eat the meat. [28] Be careful to obey all my commands so that all will go well with you and your children, because you will be doing what pleases the LORD your God.

Deuteronomy 14:22-29 (NIV)

[22] Be sure to set aside a tenth of all that your fields produce each year. [23] Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the LORD your God at the place he will choose as a dwelling for his Name, so that you may learn to revere the LORD your

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God always. [24] But if that place is too distant and you have been blessed by the LORD your God and cannot carry your tithe (because the place where the LORD will choose to put his Name is so faraway), [25] then exchange your tithe for silver, and take the silver with you and go to the place the LORD your God will choose. [26] Use the silver to buy whatever you like: cattle, sheep, wine or other fermented drink, or anything you wish. Then you and your household shall eat therein the presence of the LORD your God and rejoice. [27] And do not neglect the Levites living in your towns, for they have no allotment or inheritance of their own. [28] At the end of every three years, bring all the tithes of that year's produce and store it in your towns, [29] so that the Levites (who have no allotment or

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inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the LORD your God may bless you in all the work of your hands.

Not Ten Percent of Your Income

The tithe is *not* ten percent of your income. It never was.

The tithe was to be a tenth of all that your fields produce and every tenth animal. The first born of the herds and flocks also belonged to the Lord (Leviticus 27:26; Numbers 8:17; Numbers 18:15), but these were *not* even part of the tithe. Consequently, if you were not growing anything from the land or raising animals, you were not subject to the tithe.

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If a person purchased wool from a provider, cleaned it, spun it into yarn, wove it into cloth, sold the cloth and made money, that person was *not* expected to give ten percent of it as a tithe. That simply was not the Law or the practice. Only the increase that came directly from the land and every tenth animal being raised was subject to the tithe. It did not include investment income, income from services rendered, or income from things sold for profit.

Jesus indicates this directly in Matthew 23:23a, if one understands the culture and context of His statement:

[23] “Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of

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your spices—mint, dill and
cummin. [*sic*]

The Pharisees gave a tenth of what they grew in their little gardens: spices—mint, dill, and cumin. The Pharisees were following the very smallest detail of the Law by giving a tenth of their miniscule spices that they grew, but they were neglecting justice, mercy, and faith. Many interpret Jesus' statement to mean they *even* gave a tenth of the smallest portion of their income, but the reality is, the tenth of these things they grew was the entirety of their expected tithe.

You see, the tithe was not a "Value Added Tax." If it wasn't produced from the land or a tenth animal born, it wasn't subject to the tithe.

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Well, how did one give the tithe?

The Israelites who were subject to the tithe were to go to Jerusalem at the appointed time and **eat of it** in rejoicing with all of Israel. They were to eat the tithe in the presence of the Lord, sharing it with their children, their servants, and the Levites. The Levites? Yes. The Levites, the priests, were not allowed to own land as such. As a "people" they had no inheritance; the LORD was their inheritance. (Deuteronomy 10:9) They were given towns to live in and pastureland around the towns. (Numbers 35:7) They had no inheritance (Numbers 18:24). They did not own the land, nor were they supposed to raise crops or animals on the land. Their needs were to be provided by the other tribes

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(Deuteronomy 18:1). When the tithe was brought to Jerusalem, the Levites came with the people who lived near them and ate of the tithe, rejoicing with all Israel.

“Well, why did the Levites have pasture lands around the towns they were given to live in if they were not to own or raise anything?” When the tithe came in, *live animals* were part of it. (They didn't have refrigerators and freezers back then.) These live animals were a large part of their food supply for the year. They weren't breeding the animals or "raising" them. The pasture lands let them keep the animals alive until it was time for them to be eaten. The Levites were commanded to give a tenth of the tithe that was collected. (Numbers 18:26)

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If the abundance of the tithe was too great to bring to Jerusalem, they were to exchange their tithe for silver and take it to Jerusalem. Once they arrived in Jerusalem, they were to buy whatever they wanted with it! Cattle, sheep, fermented drink, or anything they wished! (Deuteronomy 14:26) Then they, and everyone with them, ate and rejoiced in the presence of the LORD. What was left over was given to the temple. The point of this was to bring wealth to Jerusalem. In this way, on a regular basis, the shopkeepers and businessmen in Jerusalem could be confident of a profitable period. God intended for Jerusalem to be a shining star of His blessing. When foreigners came to Jerusalem, they would see the wealth that the Almighty God provided for His people. What remained after the

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feasting was given to the priests at the temple. The Tithe was to cover Law Enforcement, the Court System, Social Programs and Public Welfare, and other expenses in addition to support for the priests serving in worship of God.

Every third year, the tithe did not go to Jerusalem, but stayed in the towns and villages where a similar celebration was held locally, sharing with the Levites, aliens, fatherless, and widows—essentially everyone who was around—in order for everyone to acknowledge and be blessed by the LORD.

As you can see, this has very little in common with our lives as Christians. So, if Christians are not required to tithe, should we simply keep everything to

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ourselves? Certainly not! We are to give as we are led in our hearts to give.

Christian Giving

Christians were never commanded to tithe, nor are they *commanded* to give. However, Paul indicates we should lay aside a sum of money in proportion to his or her income to give to others.

1 Corinthians 16:2 On the first day of every week, each one of you should set aside a sum of money **in keeping with his income**, saving it up, so that when I come no collections will have to be made.

Acts 11:29 The disciples, **each according to his ability**, decided

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to provide help for the brothers living in Judea.

2 Corinthians 8:11 Now finish the work, so that your eager willingness to do it may be matched by your completion of it, **according to your means.**

2 Corinthians 8:13 Our desire is **not that others might be relieved while you are hard pressed**, but that there might be equality.

2 Corinthians 8:15 as it is written: "He who gathered much did not have too much, and **he who gathered little did not have too little.**"

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The giving was to be done willingly and cheerfully as one decided in his or her heart. God doesn't want you to give if you haven't resolved the issue in your heart! God tells us that if we give generously, we will reap generously, but we are *not* under compulsion to give.

2 Corinthians 9:6-86 Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. 7 Each man should give **what he has decided in his heart to give, not reluctantly or under compulsion**, for God loves a cheerful giver. 8 And God is able to make all grace abound to you, so that in all things at all times, having all that you need,

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you will abound in every good work.

2 Corinthians 9:10-11

10 Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. 11 You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God.

Some Passages often used to try to enforce tithing are Matthew 23:23, the Pharisees giving a tenth of their spices, as we discussed previously, and Matthew 5:20 "... unless your righteousness surpasses that of the Pharisees and the teachers of the law,

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you will certainly not enter the kingdom of heaven." But Christians do not rely on their own righteousness to enter the kingdom of heaven! Praise God, we rely on the righteousness of our Lord, Jesus Christ!

So, the answer is, no, Christians should *not* tithe — indeed, they cannot. However, they *should* give regularly and be generous with the blessings they have been given from the Lord.

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Summary

- Tithing was never commanded of Christians
- The Malachi 3:10 promise was never given to Christians
- The Tithe was to come from things produced from the land and every tenth of flocks and herds: The products of plants and animals. Leviticus 27:30-32.
- In the New Testament, God never gave a fixed standard for giving
- Christians should always be growing in our love and gratitude
- Some say Ten percent is a good place to start
- Ten percent is enough to challenge your faith, it says, "I'm trusting You, God, to meet my needs" Philippians 4:19 says God will meet all your needs according to His riches in Christ Jesus

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- Tithing—even giving—is not a commandment. God wants us to be cheerful givers from the heart.