

The Fallacy of Christian Tithing

Written by Bill Perkins

I've had the privilege of attending churches across the United States and internationally. Often when the plate is passed attenders are urged to "give their tithes and offerings." The word "tithe" means "a tenth part" and is not synonymous with giving; rather, it means giving ten percent of one's income to the church.

Many Christians view tithing as a biblical command that applies to believers today. Others see it as an element of the Old Testament law that has been superseded by God's grace and is no longer required, but still serves as a starting point for Christian generosity.

I thought you might find it helpful to overhear an imaginary conversation I had with a proponent of tithing.

Me: In the Old Testament we find that tithing was instituted as part of the Mosaic Law to Israel. The key phrase is "to Israel."

But Didn't Abraham Tithe?

Tither: Yes, but before the Law of Moses Abram gave ten percent of the spoils of war to Melchizedek (Genesis 14), and Jacob gave a tithe to God for watching over him on his journey (Genesis 28). Based on these two instances, we can assume that tithing predated the Law of Moses and still applies today.

Me: Can we really assume that? What about the two thousand years before Abram? From Adam and Eve until the appearance of Abram, there's not one biblical reference to tithing. Plus, Abram, a wealthy man, didn't tithe because a rule told him to do so.

And he didn't give according to the tithe prescribed by the Law because he never gave of the increase of his flocks. He gave from the spoils of war when he defeated the army from Mesopotamia. Years later Jacob promised to give a tenth of what he had to God *if* He would keep him safe on his journey, keep him clothed and fed, and bring him safely home (Genesis 28).

In other words, their tithes didn't follow the stipulations as prescribed in the Law (see Leviticus 27:30-33). Also, both Abram and Jacob gave because of a blessing, not because a rule demanded it. While the New Testament teaches believers to give generously, it also teaches them never give under compulsion.

Why God Waited for the Law

Have you ever wondered why God didn't command tithing until the Mosaic Law? It was because until then there was no Tabernacle (Tent of Meeting) and no Temple, no regular sacrifices commanded (the daily sacrifices alone commanded by the Law required more than seven hundred animals a year), and no class of Levitical priests to support. None of those are currently supported by Christians.

The tithe was instituted to support a number of very specific areas. Its main purpose was to support the Levitical priesthood. The Levites ministered to the people, and were prohibited from owning land, which limited their earning potential. God wanted their support to come from those who benefited from their ministry, much like the direction of Scripture for the church today (see 1 Corinthians 9:1ff and Galatians 6:6ff).

Not One Tithe, but Four

In the Old Testament we find that the people paid not one, but four tithes.

1) The general population paid a general tithe, *not at the Temple in Jerusalem, but at the Levitical cities to the Levites*. Levites were members of the tribe of Levi but not descended from Aaron. Levite men assisted the Temple priests at the Levitical cities (Numbers 18:21; Nehemiah 10:37). They also served as the health inspectors, police, judges, and educators. *They were supported by a system of income tax called a “tithe.”*

2) The Levites paid a tithe of the general tithe to the priests. And they paid this tenth of the tithe *at the Temple in Jerusalem (the storehouse)*. (Numbers 18:25-31; Nehemiah 10:38). Note please that *the Jerusalem temple only received 10% of the actual tithe received in the Levitical cities*.

3) The people kept a tithe to pay for their annual pilgrimage to Jerusalem (Deuteronomy 14:22-26). This tithe ensured that everyone had enough money to make the three pilgrimages to Jerusalem.

4) The people paid a tithe for the poor, orphans, and widows every three years (Deuteronomy 14:28-29). These tithes provided support for the poor and needy in ancient Israel and were not taken to Jerusalem but deposited in “your town.”

Never Give Less Than a Jew?

Tither: It’s important to recognize that since the Jews in the Old Testament gave a tithe, a devoted Christian should never give less than a Jew living under the Law.

Me: But did Old Testament Jews *all* give a tithe? According to the Bible, not every Jew gave a tithe. For instance, an Israelite who had fewer than ten cattle born to him in a year didn’t have to tithe because the requirement stated that only the tenth animal that passed under the rod was to be tithed (Leviticus 27:32).

A farmer who had only eight cows born was therefore exempt from the tithe. I’ve never heard a proponent of tithing tell people they only had to tithe if they earned over a certain income, say \$40,000 a year—just to pick a number. Yet, those Old Testament Jews who made below a certain amount paid no tithe at all.

Robbing God

Tither: You’re forgetting about Malachi 3:6-10. The prophet clearly declares that those who do not bring their tithe into the storehouse of God—which today is the church—are “robbing God.”

Me: That message was not written for Christians. It was addressed to “the whole nation” (Malachi 3:9). It could not have referred to the church since it didn’t exist. God was speaking to Israel and specifically to the priests (Malachi 1:6, 10-13; 2:1,7-8).

Malachi is pronouncing a judgment on the priests who, according to Nehemiah 13:4-13, had stolen money from the Temple storehouse. It's important to remember that Nehemiah was a contemporary of Malachi so he was likely referring to the theft condemned by Malachi. Read the first two chapters of Malachi and you'll see the prophet harshly denouncing the priests (Malachi 1:6ff and 2:1ff). *In Malachi 3:6-10 he was not condemning the people for failing to pay a tithe but the priests for stealing.*

Is the Church the Storehouse?

Tither: Wait a minute, you're missing out on something. When Malachi spoke of the "storehouse of God" he was referring to the ancient temple. Just as the temple was the place of worship for Old Testament saints, so the church is the place of worship today. Believers should give their tithe to the local church because it is the storehouse of God today. After they give their tithe to the church, they are free to give above and beyond to any ministry they wish.

Me: Believers in Jesus Christ *are under an obligation to give generously and freely.* But they are never told how much to give. In terms of the "storehouse of God," the temple was never the main repository of tithes.

Remember, Malachi is never quoted in the New Testament to validate tithing. The prophet clearly addressed the dishonest priests who are cursed because they had stolen the best offerings from God. (Mal. 3:3) *The storehouse simply could not be the temple. The tithes were stored in the Levitical cities and Jerusalem was not a Levitical city*

It makes no sense to teach that 100% of the tithe was brought to the Temple when most Levites and priests didn't live in Jerusalem (see 4 above). In Malachi 3:10-11 tithes are still only food (Lev. 27:30-33). The 24 courses of Levites and priests must also be considered. Beginning with King David and King Solomon, they were divided into 24 families. These divisions were also put into place in Malachi's time by Ezra and Nehemiah.

Since normally only one family served in the Temple for only one week at a time, there was absolutely no reason to send ALL of the tithe to the Temple when 98% of those it was designed to feed were still in the Levitical cities (1 Chron. 24-26; 28:13, 21; 2 Chron. 8:14; 23:8; 31:2, 15-19; 35:4, 5, 10; Ezra 6:18; Neh. 11:19, 30; 12:24; 13:9, 10; Luke 1:5).

Therefore, when the context of the Levitical cities, the 24 families of priests, under-age children, wives, Numbers 18:20-28, 2 Chronicles 31:15-19, Nehemiah 10-13, and all of Malachi are all evaluated, only about 2% of the total first tithe was normally required at the Temple in Jerusalem.

What It Would Look Like Today

If the tithe should be brought into the storehouse of the church today as it was at the temple in Jerusalem—and I'm not saying it should be—then here's what a pastor would tell his people. "Bring your tithes to your small group. Use that money to meet the needs of those in your group and others in need.

Be sure and give a tithe of that tithe to church on Sunday." *In other words, if a church practiced today what Israel practiced, then the tithe given to the main church would be 1% of a person's income. Not 10%. The other 9% would remain with the small group as it did with the storehouse at the Levitical cities.*

Tither: I'll need to give this some more thought.

The Council Already Answered

Me: For me the issue of tithing involves “add on” rules. In the early church a group of legalists tried to force Gentile Christians to live under the Law of Moses. A dispute arose and Gentiles were told to abstain from things contaminated by idols, fornication, what is strangled, and blood (Acts 15:1-2, 4-5, 13, 19-20).

The question answered by this ancient council was: Do Christians have to observe the Law of Moses—which included tithing. You can read that chapter in a dozen translations and you’ll find no instance in which believers are told to tithe.

Yes, believers are to give to the Lord’s work generously, sacrificially, and according to their ability. Furthermore, our giving shouldn’t be done on the basis of what we happen to have in our wallet when the plate is passed on Sunday. Rather, we are taught to budget our gifts to the Lord. If you read 2 Corinthians 8–9 as well as 16:1-4, you’ll find the heart of the New Testament teaching on giving. Nowhere are believers told to tithe. But we are told to give generously, freely and prompted by God’s Spirit.