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What the Bible Says About Tithing

Written by Bill Perkins

I've had the privilege of speaking in churches throughout the United States and internationally. I've discovered that many pastors tell their congregation the Bible teaches them to give ten percent of their income to the church.

I once attended a "get acquainted" class in a thriving Bible teaching church where a woman asked the pastor if she should tithe even if it meant she couldn't pay her utility bill. He said, "Yes, you should tithe and trust God to provide the money needed to pay your bills." He then asked, "Why should God's work suffer because of your poor money management?"

I've heard speakers quote Malachi 3:8-10 and tell their audience if they fail to tithe to the church they're stealing from God. Still others promise a financial reward from God if they tithe. Based on that promise Christians are urged to test God by tithing, even if it means they fail to pay their mortgage.

Is Tithing Today Biblically True Or A Fallacy?

The word “tithing” is not synonymous with giving. Instead, it's giving ten percent of one’s income to the church. The word *tithe*, means “a tenth part.” Christians generally hold one of two views when it comes to tithing. Some view tithing as a biblical command that applies to believers today, as I noted above. Others see it as an element of the Old Testament law superseded by God’s grace.

I've discussed the subject at length over the years and thought I'd let you eavesdrop on an imaginary conversation. Every point brought up by the Tither is something I've heard and responded to in the past. If you're biased against the idea that tithing no longer applies to Christians today, I only ask that you read with an open mind and see for yourself what the Bible says. Take time to look up the listed verses and see for yourself. If I missed something, please let me know as my knowledge is partial and my opinion fallible.

Me: In the Old Testament we find tithing instituted as part of the Mosaic Law to Israel. Notice the phrase: “to Israel.”

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 reliably assume that? What about the two thousand years before Abram? From Adam and Eve until the appearance of Abram, there’s not a single biblical reference to tithing. Plus, Abram, a wealthy man, didn’t tithe because of a rule that told him to.

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 not to give under compulsion.

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. Christians no longer fund any of these.

God instituted the tithe to support a number of specific needs. Its main purpose involved funding 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 they ministered to, much like the direction of Scripture for the church today (see 1 Corinthians 9:1ff and Galatians 6:6ff).

In the Old Testament 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 health inspectors, police, judges, and educators. *A system of income tax called a tithe supported them.*

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* (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 "your town" in ancient Israel, not Jerusalem.

Should Christians Give, As a Minimum, What Old Testament Jews Gave?

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 faced no tithe because the requirement stated that only the tenth animal that passed under the rod required a tithe (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 $30,000 a year—just to pick a number. Yet, those Old Testament Jews who made below a certain amount paid no tithe at all.

Is a Failure to Tithe Stealing From 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, but to "the whole nation" (Malachi 3:9). How could it refer to the church since it didn't exist? God spoke to Israel and specifically to the priests (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 of God?

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: Paul told believers in Jesus Christ to give generously and freely, but never told them how much to give. In terms of the "storehouse of God," the temple was never the main repository of tithes.

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

It makes no sense to teach that officials brought 100% of the tithe to the Temple when most Levites and priests lived outside Jerusalem. In Malachi 3:10-11 tithes consisted only of food (Lev. 27:30-33). The 24 courses of Levites and priests also deserve consideration. King David and King Solomon divided them into 24 families.

Ezra and Nehemiah also put these divisions into place in Malachi's time. Since normally only one family served in the Temple for one week at a time, no reason existed to send ALL of the tithe to the Temple when 98% of those it fed lived 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 evaluating 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, the Temple at Jerusalem normally required about 2% of the total first tithe.

How the Church Today Could Practice Old Testament Tithing

If the tithe should be brought into the "storehouse" of the church today as to 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.

Of course, such an idea is absurd because churches need funds to pay pastoral staff, buy and maintain facilities and give to missions and the needy. But couldn't these resources be provided through the generous, joyful, and budgeted giving of the saints without the Old Testament law of tithing?

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

Me: I think 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 where believers are told to tithe.

Why Are Christians Taught to Tithe?

Since the bible speaks clearly on the subject of tithing, why do so many pastors and Christian leaders teach tithing? I suspect most do so because they teach what they learned from others. With sincere hearts they teach what respected pastors, authors and professors taught them. The risk they face is that they substitute fear and legalism for grace. This prevents them from discovering that God's grace will release greater generosity than a demanding rule.

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. And you'll see that believers are never told to tithe.