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Introduction

Is tithing for the New Testament Believers? Isn't tithing an Old Testament thing? Why should we tithe? How much should we tithe? Should we tithe from our gross or net income? When should we tithe? Where should we tithe? Should we still tithe while we are in debt? What if we don't tithe? Are we cursed? Do healing and prosperity depend on our tithing? Will God pay us back our tithe multiplied?

All these are important questions that many Christians still struggle with today. The purpose of this article is to answer them and to try to bring some clarity to the practice of tithing in the New Testament era. Specifically, this article will prove that tithing is still valid in the New Testament, but more as a guideline of giving and not as an enforced rule.

Is Tithing for the New Testament Believers?

YES and NO:

YES, because God has always been a GIVER and that's part of His nature, revealed all throughout the Scripture, pretty much like holiness or love is. The fact that God is holy and that He desires we walk in holiness did not change from the Old to the New Testament. We still need to live holy lives, especially since God gave us everything, His most precious possessions, His only Son and the Holy Spirit.

YES, because tithing was present before the Law, was inherited during the Law, and then mentioned after the Law.

NO, since believers are not cursed even if they do not tithe at all

NO, because in the New Testament there is no specific command about tithing, but about generosity and giving in general. Believers are called to give whatever amount they decide in their hearts, but cheerfully and wholeheartedly (2 Corinthians 9:7). In the New Testament, tithing acts as a guideline or a discipline, and not as a rule. Believers are called to give even more than tithing. The emphasis is not on how much believers give, but on how they give: with faith and joy.

Tithing Before the Law

In ancient times tithing was not restricted to religious people, such as the nation Israel. Giving a portion of one's income either to a pagan deity or to the governing authority was a widespread custom. One needs only to read Genesis 47:24 where the Egyptians were required to pay 20% of their harvest to Pharaoh. Other extra-biblical documents indicate that tithing was commonly practiced throughout the ancient world among such people as the Syrians, Lydians, and Babylonians.



Was tithing found among God's people prior to the giving of the Mosaic Law? There are two examples of pre-Mosaic tithing. We read in Genesis 14:18-20 that Abraham gave "a tenth of all" to Melchizedek. Although Abraham tithed out of the spoils or booty of war in this instance and not of his yearly income, and even though he might have followed a common ancient near-eastern custom to tithe, it seems that he knew instinctively that Melchizedek would be pleased with his gift. There is nothing in the Old Testament to indicate that Abraham ever received divine or revelatory instructions concerning tithing. Apostle Paul picks up Abraham's tithing in Hebrews 7:4 when he talks about the superiority of the New Covenant priesthood of Jesus Christ to the Old Covenant priesthood, and about the superiority of Melchizedek to Abraham.

In Genesis 28:22 we find the second example of pre-Mosaic tithing. It is said that Jacob promised to give a tenth of all he had to God. Although his vow was made upon the condition that God would bless Jacob first, he still knew that giving back to God a tenth would be pleasing and honoring to God as a thanksgiving. Otherwise, he would not have come with such an idea before God.

Tithing During the Law of Moses

In Leviticus 27:30, Moses puts tithing into Law:

Leviticus 27:30 (NKJV)

³⁰And *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 to the Lord.

The first ten percent was called "holy," or set apart, as belonging to God. The Israelites were to return to God what was already His, and in

doing so, recognize the Almighty's provision.

Then in Numbers 18:21-24, we see that the Levites served a special function in Israel; they ministered before God as Israel's priests. At God's command, the Levites did not share in the other tribes' inheritance. The Lord was their portion and inheritance (v. 21):

Numbers 18:21-24 (NKJV)

²¹"Behold, I have given the children of Levi *all the tithes in Israel as an inheritance* in return for the work which they perform, the work of the tabernacle of meeting.

²²Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die.

²³But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance.

²⁴For the tithes of the children of Israel, which they offer up as a heave offering to the Lord, I have given to the Levites as an inheritance; therefore I have said to them, 'Among the children of Israel they shall have no inheritance.' "

Here we see the Lord establishing that Israel's tithe would operate as payment to the Levitical priests for their services. That does not mean that the Levitical priests were exempted from tithing. They also had to tithe like all the other people (Numbers 18:26-28). From the income that the Levites received from the tithe, they were still responsible for giving ten percent off the top to God.

The tithe was not a volitional offering (Deuteronomy 12:6). The 10 percent off the top belonged to God and the Israelites simply repaid it. But this was not the only mandatory tithe. They also tithed to support a special jubilee festival (Deut. 12) and took a third tithe every three years to take care of orphans, widows, and the poor (Deut. 14).

Later on in 2 Chronicles 31:5, we see again the people of Israel bringing abundantly the tithe of everything they had.

Finally, we have Malachi 3:8-10 at the end of the Old Testament where God reiterates His command about tithing. Throughout the Old Testament, an offering was something people gave, but the tithe was something they owed. It belonged to the Lord and it was repaid—it was not a gift. The whole priestly system relied on the tithe to stay functional.

Tithing in the New Testament

In Matthew 23:23, Jesus spoke to the Pharisees about tithes and mercy, that they must do both. He did not discount tithing, but rather discounted it if it was done without mercy and justice. We must practice mercy without neglecting tithing.

Hebrews 10:1 (NKJV)

¹For the law, *having a shadow of the good things to come, and not the very image of the things*, can never with these same sacrifices, which they offer continually year by year, make those who approach perfect.

The Law of Moses in general was a shadow of the real things to come, an image of the real. It was a typology. In the New Testament, the things from the Law were not completely removed. They were either replaced with something better and bigger, or extended and amplified:

The imperfect repeated sacrificial system of animals was replaced with the eternal once-and-for-all sacrifice of Jesus

The moral Law of the Ten Commandments was expanded and amplified by Jesus in the sermon on the Mount (Matt. 5) from the letter of the Law to the spirit of the Law, to the inner thoughts and desires of the heart. It was expanded into the holiness believers need to walk today. The means of being holy and attain righteousness through human effort has been replaced by God's effort and righteousness. The real is much better than the image. There is a big difference between looking at a photo of your loved one and meeting that person in reality. The feelings someone experiences when meeting the real are far greater than the ones experienced when looking at a photo. The same goes with the Law and with tithing. In the Law, tithing was a mandatory commandment. However, in the New Testament tithing is extended and amplified as well, by adding to it the attitude of the heart with which someone tithes.

The Law revealed at a basic level God's heart and character that translates to the New Testament as well. The Law was not given in a vacuum and then completely removed in the New Testament. God did not change. If He found pleasure in tithing in the Old Testament, He will still find pleasure in it in the New Testament. In the Old Testament, God had to make a specific rule for giving in order to help train the people in that area, because they did not have the nature of God in them (they were not born again), and they were not naturally inclined to be givers. Wasn't God good and smart when He required of the people 10% of their belongings? 10% was not too much to burden them, and was not too less to not cost them anything.

In the New Testament the nature of believers has changed into the same nature as God's, and God does not need to impose the tithing again, but He expects us to be givers, and a tenth of all income should be the minimum limit of giving. Since most of the Law was expanded and amplified in the New Testament, the same thing happened with tithing. As Christians, we are not required by any Law of God to pay tithes. But rather, we should go beyond tithing, and give not only a tithe of our income, but also offerings above and beyond the tithe. Giving to God's Kingdom is our joy and privilege, not our Law.

God has made us believers rich at the moment of salvation (2 Corinthians 8:9). Of course, that is not immediately physical, the wealth is located in the spiritual realm. However, it is as real, if not more real, than anything else. God gave all prosperity to us (Ephesians 1:3; 2 Peter 1:3; Romans 8:32) so we give because we were so blessed, and not in order to be blessed. The act of giving demonstrates faith in what God has given and promised us concerning prosperity, and that faith waters the seed of the Word of prosperity and righteousness in our hearts. As a result, through giving, God causes all grace to abound to us to materialize more of the prosperity already available in the spiritual realm, with the main purpose to give even more and to overflow in any good work (2 Corinthians 9:8).

Another reason for why tithing is for the New Testament believers is the following one: in the Old Testament the tithes were used as a payment for those involved in the ministry (i.e. the Levitical priests in charge of the Tabernacle) and as resources for charitable causes (feed the poor, the widows, etc.). In the New Testament, the same principle applies to those ministering the gospel (pastors, teachers, evangelists, prophets, apostles) and of the spiritual things to others. Tithing is the main way to do that (Luke 10:7; Romans 15:27; 1 Corinthians 9:11-14; 1 Timothy 5:17-18).

Why Should We Tithe?

The genuine motivation for tithing and giving in general (and these are also the benefits of it) should be the following:

God is honored and ministered to by our walking in His righteousness and in His ways in the area of giving and tithing.

The Kingdom of God is advanced and ministers are well taken care of.

We as givers are more blessed:

With joy and satisfaction that we get to be a part of advancing the Kingdom of God on earth, and of touching people's lives through our finances.

Because we walk in righteousness and we generate more faith both for prosperity and for other areas of righteousness in our lives. Our

giving waters continually in our hearts the faith in the Word of God that we were already made prosperous, and that we are always prosperous.

Because tithing and giving keeps us safe from a fleshly love of money and an unhealthy attachment to it that can destroy us. The more relaxed we become with letting money go to advance the Kingdom, the more faith we will have in that area, and the more detached we will become from money. That's when prosperity flows freely and in abundance through our lives.

These are some of the things that Paul might have meant when he said in Acts 20:35 that it was more blessed to give than to receive.

Acts 20:35 (NKJV)

³⁵I have shown you in every way, by laboring like this, that you must support the weak. And remember the words of the Lord Jesus, that He said, '*It is more blessed to give than to receive.*' "

How Much is the Tithe?

Whether you tithe from your gross or net income is entirely up to you. The main point is that we are giving 10% of our income. In all fairness and righteousness though, tithing should be 10% of the gross income and of any other extra income that comes during the year (Genesis 28:22; Hebrews 7:4). In case we tithe from the gross income, then there is no need to tithe also from the tax returns unless we want to. Otherwise, we should also consider tithing from the tax returns. We will actually get in the same place if we tithe from the gross income during the year and not from tax returns, or from the net income during the year and from tax returns as well.

Although we talk specific numbers and technicalities here, the important thing is for us to give and be givers. It is all about the attitude of the heart, and about the faith that we manifest when we give.

When Should We Tithe?

Many Christians only give after all their needs have been met. However, the Scriptures teach that our tithes and offerings to the Lord should come first (Prov. 3:9). The first thing we should do when we receive money (i.e. monthly paycheck) should be to honor the Lord by giving a portion of it to His work.

Also, some of us were taught only to give at the specific command of the Lord. However, God's Word is His instruction to us, and we should not need to have an audible voice to give us further direction. There are times when the Lord will specifically direct our giving, but it's not all the time. The Scripture says:

2 Corinthians 9:7 (NKJV)

⁷So let each one give as he purposes in his heart, *not grudgingly or of necessity; for God loves a cheerful giver.*

What if the only time our children ever told us they loved us was when we told them to tell us? It is true that we have to teach our children to say things like "Thank you" and "I love you." We do lead them into things like that, and the Lord does lead us to give at times. However, all parents long for the day when those responses come out of their children's hearts spontaneously. Likewise, the Lord wants us to give as

we desire to give, not under pressure.

Where Should We Tithe?

In Malachi 3:10, God tells His people to bring all the tithes into the storehouse, that there may be food in His house. A storehouse is a place where people keep their food or go to get food. According to this passage, the tithe should go to the place where we are fed and ministered to spiritually. In 1 Corinthians 9:11-14, 1 Timothy 5:17-18, and Romans 15:27 the apostle Paul said that those who minister in spiritual things like preaching, teaching, or proclaiming the gospel should benefit from the material things of those who are ministered to. The ministers should live from the gospel.

The main streamline teaching is that tithes belong to the local church, while offerings above the tithes can go to other ministries and benevolence work. Indeed, the local church is the backbone of God's work here on earth and that's the first place where the tithes should go. There are ways that a local church can feed and minister to believers that no other ministry can. Besides receiving the Word through preaching and teaching there, believers can call the pastor or someone from the church for help in the middle of the night if they need to, they can have pastors perform their children's dedications, weddings, and help counsel them. Believers can enjoy corporate worship and the fellowship of other believers, and can also have their children and youth trained in the ways of God in the local church. However, not every church is truly a storehouse and meeting the needs of the people who attend, especially in the area of preaching and teaching. There are people that go to church every week and never get fed spiritually, but they feed themselves from other ministries and teachings. If believers are not in a local church that truly feeds them, they should try to find another good local church in their area, and give their tithes to that church. In that case the offerings above the tithe can go to other ministries. However, if they cannot find a good church or, for other reasons, decide to remain in a church that does not feed them spiritually, but they feed from somewhere else, then they could direct a portion of their tithe, or even the whole tithe to the place where they are really fed from.

In the global body of Christ, a lot of emphasis has been put on the office of a pastor, and on the fact that every ministry has to go through the church, and should always be approved by the pastors. While there is definitely a place for humility, submission, and consulting with the pastor of the local church concerning a ministry initiative, sometimes this process is taken to an extreme where a ministry cannot be founded unless the pastor approves of it. After all, the local church is called to train believers and release them to go do ministry. In Ephesians 4:11-12, the Bible tells us that Jesus Himself gave for the equipping of the saints for the work of the ministry not only pastors, but also apostles, prophets, evangelists, and teachers. Most of the time, people in these roles do not serve only a local church, but multiple churches around the world. They are all front-line offices and leadership positions, and they cannot always function to their full capacity and calling just in one church, because the pastors of the local church are mostly responsible to minister to people in that context. Therefore, there are other spiritual ministries and organizations outside of a local church that are birthed and minister to people in those other specific offices: teaching ministries, evangelistic ministries, prophetic ministries, apostleship ministries, etc. This does not mean that these ministers are exempt from being a part of a local church. Every believer, no matter their calling, office, or ministry, should be part of a local church. However, since these are all spiritual ministries that feed people and minister to people spiritually as well, and since they are given as gifts by Jesus to the global church, tithes or portions of the tithes can also go to these ministries. The local church's priorities might not always include financial support for these other ministries outside the church.

Concerning the provision for orphans, widows, and the poor, which is also a spiritual ministry of the Kingdom, the local churches should be actively involved in it, and use some of their income from tithes for that purpose. However, most of the times that is not enough, and there are many Christian non-profit organizations and charities that help in that area significantly. We saw in the Old Testament that people took a separate tithe or offering every 3 years for providing to the needy. If we translate that to the New Testament, I believe the tithes should be directed to those ministries and churches whose main focus is spiritual edification of the Body, while any offerings above the tithes could go to charitable organizations.

Should We Still Tithe While in Debt?

Even if we are in debt or walking through a rough financial season, tithing should still be a priority. While it's tempting to use that money to pay our debt, the discipline (and faith) that tithing brings is honoring to the Lord and enlarges our hearts. Even while we are paying down debt, we can still have an attitude of giving—and be generous! That is probably easier to be done if we disciplined and trained ourselves in time to do so, without even reconsidering. Otherwise, we would be more prone to unbelief in that area. However, even in that situation, it is an opportunity to challenge ourselves and our faith to trust more in the Lord than in our 10% of income to take care of the debt. As an alternative, we could also try to take a look at our budget and find ways to cut back on spending for other things.

If we are not convinced that we should still give the whole tithe while we are in debt, then it's better to give less but with full conviction and joy, rather than the whole 10% out of guilt and necessity. Romans 14:23 tells us that whatever is not of faith (or conviction) is sin. And 2 Corinthians 9:7 encourages us to give cheerfully. Continuing to listen more to the Word of God about our prosperity in Christ (and not necessarily sticking to a certain amount with guilt) will increase our faith for prosperity and help us reach a point where we can tithe cheerfully even while in debt.

What If We Do Not Tithe?

We are taught many times that, based on Malachi 3:8-9, if we do not tithe we rob God and are cursed with a curse. That Scripture was true in the Old Testament when people were under the Law. However, it is no longer true in the New Testament. Galatians 3:13 says this:

Galatians 3:13-14 (NKJV)

¹³Christ has redeemed us *from the curse of the law*, having become a curse for us (for it is written, "Cursed is everyone who hangs on a tree"),

Christ took all the curse that comes as a consequence of breaking the Law (all the curses from Deuteronomy 28 including not giving the tithes) and as such, the new creation in Christ (2 Corinthians 5:17) is always blessed, and can NEVER be cursed again. We are entitled only to the blessings of Deuteronomy 28 (and much more) without any condition. All the necessary conditions of obedience and holiness were fulfilled by Christ for us, and now we are in Him (1 Corinthians 1:30; 1 John 4:17). That is why we are ALWAYS blessed. Can Christ ever be cursed now? Of course not. That is why we can never be cursed no matter what, even if we do not give anything to the Kingdom of God. If we take a look at the example of Balaam and Balak, we can see clearly as a general principle that what God has blessed once, nothing and no one can revoke or reverse, including Himself.

Numbers 23:20 (NKJV)

²⁰Behold, I have received a command to bless; He has blessed, *and I cannot reverse it*.

Does that mean that God does not desire for us to give anything to His Kingdom in the New Testament? Of course not, because He is a GIVER. However, He will not curse or punish anyone for not doing so. In the spiritual realm and from God's point of view, we are still blessed financially and in every way possible, even if we never tithe nor give anything to the church or other ministries. The materialization of those blessings into the natural depends only on faith. However, giving does something to our minds and hearts; it increases and strengthens the

release of faith in the area of prosperity, so that we are able to enjoy and materialize more of the blessings that we already have available in the spirit, and at a faster rate.

Do Healing or Prosperity Depend on Our Tithing?

Not directly, they do not. They depend only on faith in the Word of Christ. Healing and prosperity are received by faith alone, and they are fully included in salvation. Nobody can buy miracles and healing from God with money. Plus, if we want to use the principle of sowing and reaping, sowing money will not directly cause a harvest of miracles. It will only bring a harvest of finances in the best case scenario. However, the Word of God about healing, prosperity, and miracles is the only seed that, when sown in our hearts, will produce a harvest of those things. When we, as people in Christ, believe the word of God about prosperity, that we were already made prosperous, and we give the tithe with joy out of that faith (without thinking about the returns), that deed of giving strengthens the faith about us being prosperous (waters the seed of prosperity in our heart). That faith will produce more prosperity in our lives.

Furthermore, the faith that we gained in the area of prosperity, and which brings us more prosperity, will also leak into other areas. We will also have more faith for healing, for victory, for success, and for holiness. This is the David principle: "God was with me when I killed the lion and the bear, and God will also be with me to kill the giant." Whenever we walk in holiness, we have more faith even to pray for the sick. When we do a sinful deed, our conscience condemns us (not God), and as a result faith shrinks both in the area of overcoming sin, and in the area of ministering healing to ourselves or others. That is how the act of giving produces the righteousness of the gospel in all areas of our lives, and indirectly can limit the miracles in our lives. Tithing is a tool and a discipline that God has blessed us with, alongside other things like fasting, praying, and the Lord's Supper, meant to help us walk in more of the inheritance that God has given us through the gospel.

It is true that the widow from Sarepta gave Elijah all she had and that her needs were supernaturally supplied for the next three years as a result. However, 1 Kings 17:9 says, "I have commanded a widow woman there to provide for you." The Lord had commanded her to provide for Elijah. This was not about getting her needs met, although that did happen; she was giving to help the man of God.

It is also true that Cornelius' gifts came up before God as a memorial (Acts 10:4), but it was his faith that pleased God (Heb. 11:6). His giving was just a manifest token of his faith and trust in the Lord. God's blessings cannot be bought (Acts 8:18-20).

It is again true that when we leave our house, brothers, sisters, children, and businesses for the Lord's account, He will give back to us a hundredfold in this lifetime (Mark 10:30). However, even in this context, the hundredfold blessing will not come because of the giving up of things and people in itself, but as a result of the faith in God's calling that we manifest, and because of the responsibility we take to advance the Kingdom and go.

Will God Pay Us Back Our Tithe Multiplied?

No, He will not, there is no such promise. He has already given us all the prosperity that can be given. We just need to work it out by faith. Here is where tithing plays a role, as I mentioned before. Even in the case of sowing and reaping money, God is not the one causing people to reap, but the law itself that God put in place causes people (both believers and unbelievers) to reap, if they have sown in good grounds, and if they do not sabotage their harvest themselves through a poverty mindset or a negative attitude towards money.

It is often said from the pulpit that no one can out give God. That is true from the perspective that God has already given us everything, and no one can give back to God more than what He has already given. However, if by saying that no one can out give God, we mean that the more we give, God will always give us back more and multiplied as a reaction to our giving, that is not true. Our giving will multiply the faith

in the prosperity God has already given us, and will cause that prosperity to manifest in increasing measure in the material world.

Download Audio Messages

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[Session 1 - Tithing in the New Testament \(Part 1\)](#)

[Session 2 - Tithing in the New Testament \(Part 2\)](#)