

Title: Tithing in the New Testament – Part 1

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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.

1. 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.

2. 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.

3. 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:

1. God is honored and ministered to by our walking in His righteousness and in His ways in the area of giving and tithing.
2. The Kingdom of God is advanced and ministers are well taken care of.
3. We as givers are more blessed:
 - a. 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.
 - b. 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.
 - c. 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.