

Facts on Tithing

1. The English word “tithe” as well as its means a tenth.

2. Many Christian churches preach tithing as a means of supporting the work of the Lord today.

There are many variations of this theme.

Some pay the local church one tenth of their income after taxes and bills are paid;

some pay before.

Others demand tithing on unemployment, inheritance, gifts, tax refunds, social security and even gambling winnings.

The tithing issue has caused a great deal of strife and division in our churches over the years.

3. The most well known passage on tithing comes from the Old Testament book of Malachi 3:7-10.

This Scripture has given rise to the practice of “Storehouse Tithing.” Simply stated, the congregation is exhorted from the pulpit to channel all of their Christian giving through the local church (storehouse).

If they wish to give to a Christian organization, radio or television broadcast, etc.,

it must go through their denominational machinery in order for the local church to get “credit.”

Also the bishop and elders often must make the determination if the cause supported by the giver is “worthy.”

4. This use of the Malachi passage is a good example of Scripture being taken out of its historical and dispensational context.

“This whole nation” in verse 9 is the backslidden nation of Israel,
NOT the present day church

(Malachi 1:1; 3:6).

They were under the law of Moses as a system of conditional
blessing. Believers today are not under the law but under grace
(Romans 6:14).

As such we have already been blessed by God with all spiritual
blessings in heavenly places in Christ

(Ephesians 1:3)

and are under a system of unconditional blessing with grace on the
throne

(Romans 5:21).

5. This should put an end to the common charge that believers who
don’t tithe are “robbing God”

and will be “cursed with a curse.”

The storehouse mentioned in verse 10 is not a local church but a
storage bin or silo in the Jewish temple

where the grain from the Hebrew’s tithes was stored

(2 Chronicles 31:4-12).

6. Under the law only agricultural products were tithed.

They included grain, fruit, and livestock.

Only products produced within the boundaries of the land of Israel
were to be tithed.

Jews living in Gentile lands were exempt

(Leviticus 27:30-34).

7. Others exempt from the tithing law included

the hired hands, fishermen, miners, lumber workers, construction
workers, soldiers, weavers, potters, manufacturers, merchants,

government workers, and priests. In short, all who were not farmers were exempt.

8. A farmer with only 9 cattle did not tithe because the law specified the “tenth which passeth under the rod.”

Likewise a farmer with 19 sheep paid only 1 sheep to the Lord’s tithe.

9. The Jewish farmers in the land could redeem (buy back) the tithes of their crops with a penalty of one fifth.

In other words, if a farmer wishes to keep his tithe of grain worth \$1,000, he could pay the cash equivalent of \$1,200 (Leviticus 27:31).

10. Livestock could not be brought back nor could the farmer exchange a good animal for a bad one or vice versa.

Any attempt to substitute any other animal other than the tenth which passed under the rod would be penalized by the farmer forfeiting both the tenth and its substitute (Leviticus 27:33).

11. God ordained the Levites to be the ones to whom the tithe was paid

(Numbers 18:21).

They were one of the 12 tribes of Israel to whom no inheritance was given in the land.

The Lord Himself and the tithes of the children of Israel was their inheritance.

It was used for the service of the tabernacle (later the temple) (Numbers 18:20-28).

12. It was unlawful for anyone outside of the tribe of Levi to receive the tithe,
such as prophets, preachers, kings or evangelists.

13. The Levites paid one tenth of their tithes to the high priest.
Not all Levites were priests but only the sons of Aaron.
The priests did not tithe.

14. The Lord Jesus Christ did not ask for or receive a tithe for support of His ministry.
Being of the tribe of Judah (not Levi) He could not without breaking the law
(Hebrews 7:14; Revelation 5:5).

15. Neither Peter (not of the tribe of Levi) nor Paul (of the tribe of Benjamin) could receive tithes
for the support of their ministries.

16. Even the Jews do not practice tithing today because there are no Levites, priests, or temple worship in Jerusalem.
Jewish rabbis know biblical law well enough to know that tithing under the present circumstances is unlawful.
According to them, when the temple is rebuilt in Jerusalem with a consecrated altar with priests and Levites officiating,
all Jews living within the biblical tithing zones will tithe.

17. Some B.O.C ministries today continue to support tithing, using the argument that it predates Moses and the law.
But this reasoning is not valid, for the Sabbath also predates the giving of the law
(Exodus 16:23-29)

and yet it is not binding on God's people today
(Romans 14:5,6; Galatians 4:9,10; Colossians 2:16,17).

18. Abraham gave tithes to Melchisedec, king of Salem,
but this was the spoils of war, not the legalistic tithe of the land
which Moses commanded.

Also, God did not command the tithe, Abraham chose to give it of his
own free will

(Genesis 14:17-23; Hebrews 7:1-10).

19. The only other scriptural reference to tithing before Moses is
Jacob.

Again there is no command to tithe.

In fact Jacob puts up numerous conditions to be met before he will
pay the tithe to the Lord

(Genesis 28:20-22).

20. The biblical references which address the tithing issues are:

Genesis 14:20; 28:22; Leviticus 27:30-32; Numbers 18:20-28;

Deuteronomy 12:6,11,17; 14:22,23,28; 26:12;

2 Chronicles 31:5,6,12; Amos 4:4; Malachi 3:8-10; Matthew 23:23;

Luke 11:42; 18:12; Hebrews 7:5-9.1

21. Paul the apostle to the Gentiles for this present dispensation of
Grace does not mention tithing

but says a great deal about grace giving.

Romans 15:25,26; 1 Corinthians 9:7-14; 16:1-3; 2 Corinthians
chapters 8 & 9; Galatians 6:6-10;

Philippians 4:10-19; 1 Timothy 5:9-18.

WHO is to give to the Lord's work?

The Saint!

He gives systematically, sacrificially, and joyfully.

TO WHOM does he give?

To Christ!

FOR WHAT does he give?

For the cause of Christ!

NOT to a man or to a church, not for gain, but for the Gospel.

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Notes:

According to Deuteronomy 14:22,23,28; 26:12; and Amos 4:4,
the tithe was only given every three years.

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