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# PERSPECTIVES

ON TITHING

4 VIEWS

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# *Introduction*

WHY THIS BOOK?

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When you come across an issue where great Christian leaders such as John MacArthur and Charles Ryrie hold to one view and Billy Graham and John Piper hold to another, while scholars such as D. A. Carson seem to avoid a direct answer,<sup>1</sup> you know you're in for a challenge in deciphering the complexities of the issues at hand. Recent statistics show that giving among evangelicals is now below 3 percent.<sup>2</sup> Whatever one believes about tithing, this is not a God-honoring number. So, what should Christians be taught about how much to give?

The debate over how the tithe in the Old Testament relates to those following Christ today is not new. An example of a church excommunicating a member for failing to tithe has been in the news recently.<sup>3</sup> Are churches in the right when they do this? Is someone's failure to tithe because of financial hardships beyond the person's control enough to revoke membership? These are among the perplexing questions Christians and preachers must face in their understanding of giving and stewardship.

Many pastors become anxious over the thought of preaching on the topic of giving.<sup>4</sup> With the publicity of so many ministers getting

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1. <http://tinyurl.com/yzkqs2s>.

2. See [www.emptytomb.com](http://www.emptytomb.com) for current research on giving statistics.

3. The story, "Wheelchair-Bound Woman Kicked Out of Church," originally appeared on the NBC 4 website; see <http://tinyurl.com/loretta-davis>.

4. Some would say that tithing and giving are unrelated, concluding that the tithe is "paid" to God because believers owe it to Him.

rich off an unsuspecting public, pastors may feel cautious about preaching on stewardship as it relates to money since they may fear being categorized with those who are greedy. This is an unfortunate situation for the American church. While this nation has experienced unprecedented luxury, preaching on the requirements for stewardship over money has decreased.

The issue of money and stewardship has been a growing concern in evangelicalism. The Wall Street Journal recently had an article dedicated to the tithing debate,<sup>5</sup> and CBS recently did a broadcast about it.<sup>6</sup> Larry Burkett's successful ministry attests to the growing interest about money and stewardship. Dave Ramsey has his own Christian radio talk show where he answers financial questions dealing with issues such as debt, buying a home, investing, credit scores, and giving. This last area is the topic of this book.

### *The Place of the Issue of Tithing in Theology*

The debate over tithing properly lies (at least in part) under the issue of the relationship between the Mosaic law and Christians.<sup>7</sup> Jonathan Edwards, perhaps the greatest theological mind America has produced, said, "There is perhaps no part of divinity attended with so much intricacy, and wherein orthodox divines do so much differ, as stating of the precise agreement and differences between the two dispensations of Moses and Christ."<sup>8</sup> Which Mosaic laws apply directly to Christians?

### *The Mosaic Law and Christians*

Some laws cited by New Testament authors apply to Christians. For example, "Love your neighbor as yourself" (Lev 19:18) is quoted in the New Testament in several texts (Matt 19:19; Mark 12:31; Luke 10:27; Gal 5:14; Jas 2:8). But the New Testament has no comments on verses like, "You must not boil a young goat in its mother's milk"

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5. S. Sataline, "The Backlash against Tithing," Wall Street Journal, November 23, 2007, W1.

6. See <http://tinyurl.com/to-tithe>.

7. See W. G. Strickland, ed., *Five Views on Law and Gospel* (Grand Rapids: Zondervan, 1996); and T. R. Schreiner, *40 Questions about Christians and Biblical Law* (Grand Rapids: Kregel, 2010).

8. J. Edwards, *The Works of Jonathan Edwards*, rev. and cor. E. Hickman (Carlisle: Banner of Truth, 1974), 1: 465. Note John Wesley's statement: "Perhaps there are few subjects within the whole compass of religion so little understood as this" (quoted in D. A. Dorsey, "The Law of Moses and the Christian: A Compromise," JETS 34 [1991], 3: 322).

(Deut 14:21). Nor do we see an explicit teaching in the New Testament on whether Christians are allowed to wear clothes with two different types of material (Lev 19:19), in a verse that comes right on the heels of the command to love your neighbor.

The issue is not over the authority of Scripture. Every author in this volume believes that the Bible was inspired by God and is authoritative for every believer. Paul said, “All Scripture is inspired by God and is profitable for teaching, for rebuking, for correcting, for training in righteousness” (2 Tim 3:16). Therefore, we all hold to a conservative and orthodox view of Scripture, though we interpret and apply many texts differently. And all agree that this issue must not be decided ultimately over pragmatic concerns. For those of us who hold to the authority of the Bible, Scripture itself needs to be the final arbiter. Will your church go bankrupt if the members are not told to tithe? That important pragmatic concern should not be dismissed, but we must try to have a friendly discussion over tithing in Scripture first.

### *What to Avoid*

Over the years, the debate about the relevance of the tithe has been lowered to a level not worthy of Christian scholarship. I have heard friends say that anyone who teaches tithing is distorting the gospel. Actually, tithing and the gospel are not closely connected. One of the most popular books written in support of tithing in the last few decades asks some really good questions about how tithing, as part of the Mosaic law, relates to Christians. The author then concluded, without answering any of the questions, that people asking those questions are probably just trying to figure out how to give less.<sup>9</sup>

That seems to be an unfair conclusion. While it is probably true that some would love for the mandate of the tithe to disappear so they could give any paltry amount they wanted, some have altogether different motivations. This debate needs to move past name calling, ad hominem arguments, and unfair accusations (e.g., teaching tithing distorts the gospel; not teaching tithing is antinomian).

### *A Main Issue in Giving*

The main area involved in the debate over how a Christian decides to give is the issue of tithing. First, it (unfortunately) needs to

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9. R. T. Kendall, *Tithing: A Call to Serious, Biblical Giving* (Grand Rapids: Zondervan, 1982), 58.

be stated that the word “tithe” means 10 percent. I have had conversations with many Christians who have been raised in the church who believed that the word “tithe” only meant giving. There is a legitimate debate over the use of the ancient words for the “tithe” and whether they refer to a literal tenth or just a religious offering.<sup>10</sup> However, the word “tithe” in this volume is understood as a reference to a tenth. That is not to say that the biblical definition of tithing is 10 percent of income. This definition must be decided in the following chapters and argued from Scripture.

Christians are approaching this topic today in several ways. Is the tithe the minimum standard? Is it the goal? Is it a wise or mandated starting point? Is it just a good principle to work from? If so, then why? If not, is there another proportion? If the tithe is mandatory, does it all have to go to the local church, or can it be split up and given (at least partly) to other organizations?

### *Different Views on Tithing*

The complexities over the continuity or discontinuity of tithing are numerous. Some say that the tithe was only for Israel and has no application for Christians. Others say that Christians must pay God His tithe. However, there are several mediating views and other aspects that need to be addressed.

For example, while some are comfortable with referring to the “law of tithing,” others try to take as much law out of the tithe as possible. Many Christian leaders today believe that the tithe must go to the local church. This view is called “storehouse tithing.” Others believe that tithing is commanded for Christians, but it does not have to go to a local church; it can be given to any Christian organization. Furthermore, are we supposed to tithe on the net or the gross? More than one contentious debate has occurred in churches over that!

### *Important Concerns*

There are many approaches to the question posed by this book. Some lean upon their theological system. Different theological systems typically view giving differently. Some from a Reformed perspective, who typically divide the Mosaic law into three parts (civil, moral, and ceremonial/sacrificial), consider tithing as part of the

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10. See J. M. Baumgarten, “On the Non-Literal Use of *ma’āšēr/dekatē*,” *JBL* 103 (1984): 245–51; cf. the comments in Reggie Kidd’s chapter.

moral law; thus, they might begin their discussion on the amount of giving by stating that Christians should begin with the tithe. Not all in the Reformed camp say this, but some do. Many from the Dispensational perspective view the Mosaic law as a unity and therefore consider all of it as having been fulfilled and none of it directly applying today. They typically don't include the tithe when considering how much a Christian should give. Those who consider themselves theonomists (dominion theology) view the civil and moral laws as binding and thus the tithe is binding as well. However, they are sharply divided over the issue of where the tithe must be given—to the church only or to Christian organizations? Many others do not approach tithing through theological systems, but they try to allow Scripture to lead them to their conclusions regardless of their theological systems.

Several authors have approached this issue through the lens of church history. Throughout the ages, men and women of God have taken different sides on the tithing debate. A brief overview of the different views is provided in an appendix at the end of this book. Needless to say, because there is no defined orthodox view on tithing, other arenas need to be considered.

Hermeneutics, the art and science of biblical interpretation, is critical in this debate. Some hold to the maxim: "If an Old Testament law is not repeated in the New Testament, then it is repealed." Others declare: "If an Old Testament law is not explicitly repealed, then it continues." Are these rules for engaging the biblical text sufficient? Some believe they are, while others say they are overly simplistic. Another popular and relevant principle is, "Description does not equal prescription." In other words, just because something is described as occurring in Scripture, this does not mean that the thing described is a command (a prescription) for a Christian. However, the author may have chosen to include the description to urge his audience to follow the example he is describing. Can something that is only described ever become a command for a Christian? These questions will have to be answered elsewhere, but the way a person understands them has an impact on his view on tithing.

### *Tithing in the Bible*

Before getting into the specific interpretations presented throughout this book, the relevant passages are quoted in full with

some questions offered. This functions as an introduction to many of the issues that are addressed.

### *Tithing in the Patriarchs*

What is the biblical definition of a “tithe”? The Hebrew word for “tithe” is *maaser* (מַעֲשֵׂר), which means “a tenth part.” Many Christians claim that the tithe always refers to giving back to the Lord 10 percent of all income (or increase). They point to Abram as a pre-Mosaic law example of this: “Then Melchizedek, king of Salem, brought out bread and wine; he was a priest to God Most High. He blessed him and said: ‘Abram is blessed by God Most High, Creator of heaven and earth, and I give praise to God Most High who has handed over your enemies to you.’ And Abram gave him a tenth of everything” (Gen 14:18–20).

It could be that Abram is the perfect example of giving 10 percent of one’s income prior to the Mosaic law. But there are questions that need to be answered. Was this Abram’s normal practice or was this a onetime event? Where did Abram learn about tithing? Is there any background information from the ancient Near East that would impact what Abram was doing here? Did he have knowledge of an oral form of the law God would give to Moses? In what way was Melchizedek a priest? Did he have authority over Abram? How these and other questions are answered will impact how one views the direct relevance from Abram’s example for Christians.

Another passage in Genesis appears to define the tithe as 10 percent prior to the Mosaic law. Jacob was on his way to Haran when he stopped to rest. Then Jacob had a dream:

And he dreamed: A stairway was set on the ground with its top reaching heaven, and God’s angels were going up and down on it. The LORD was standing there beside him, saying, “I am the LORD, the God of your father Abraham and the God of Isaac. I will give you and your offspring the land that you are now sleeping on. Your offspring will be like the dust of the earth, and you will spread out toward the west, the east, the north, and the south. All the peoples on earth will be blessed through you and your offspring. Look, I am with you and will watch over you wherever you go. I will bring you back to this land, for I will not leave you until I have done what I have promised you.”

When Jacob awoke from his sleep, he said, “Surely the LORD is in this place, and I did not know it.” He was afraid and said,

“What an awesome place this is! This is none other than the house of God. This is the gate of heaven.”

Early in the morning Jacob took the stone that was near his head and set it up as a marker. He poured oil on top of it and named the place Bethel, though previously the city was named Luz. Then Jacob made a vow: “If God will be with me and watch over me on this journey, if He provides me with food to eat and clothing to wear, and if I return safely to my father’s house, then the LORD will be my God. This stone that I have set up as a marker will be God’s house, and I will give to You a tenth of all that You give me” (Gen 28:12–22).

It appears from this passage that Jacob may have been following in the footsteps of Abram with his promise of a tithe. A difference between these two accounts is that while Abram gave Melchizedek a tenth of the spoils of war, Jacob promised a “tenth of all” that God blessed him with. In other words, he promised a tenth of his increase. Several questions arise from this text as well. Did Jacob tithe regularly? To whom was he going to give this tithe? Did he fulfill his promise? Do the “if-then” statements mean that Jacob would not fulfill his vow if God did not fulfill his promises?

These are the two explicit references to tithing before the giving of the Mosaic law. In both passages, it appears that the word “tithe” means a tenth and that both Abram and Jacob gave from increases. But is the tithe described in the same way in the Mosaic law?

### *Tithing in the Mosaic Law*

There is disagreement among interpreters about the description of the tithes in the Mosaic law, the amount of tithes, and the items liable to tithes. Some believe that all the subsequent passages that mention tithing in the Mosaic law are replacing the former passages; others harmonize all the tithe passages into one tithe; and still others, utilizing the Documentary Hypothesis (i.e., the Source Theory of Pentateuchal authorship or the JEDP Theory), say that Israel disregarded earlier laws and only gave one tithe per year.<sup>11</sup> Furthermore,

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11. See M. G. Kline, *Treaty of the Great King: The Covenant Structure of Deuteronomy—Studies and Commentary* (Grand Rapids: Eerdmans, 1963), 87; B. K. Morley, “Tithe, Tithing,” in *Evangelical Dictionary of Biblical Theology*, ed. W. A. Elwell (Grand Rapids: Baker, 1996), 780; E. H. Merrill, *Deuteronomy, NAC* (Nashville: Broadman, 1994), 240–41; J. Milgrom, *Numbers, The JPS Torah Commentary* (Philadelphia: Jewish Publication Society, 1990), 435; Y. Kaufmann, *The Religion of Israel: From Its Beginnings to the Babylonian Exile*, trans. and abr. M. Greenberg (Chicago: University Press, 1960),

single-tithe proponents wonder how the Israelites were supposed to know that another tithe was being described since the passages never refer to the earlier passages. Others believe that there are multiple tithes in the Mosaic law—some holding to two,<sup>12</sup> some three,<sup>13</sup> and some even more! Paying close attention to the details aids in figuring out what the laws are describing and prescribing.

The first reference to tithing in the Mosaic law is Lev 27:30–33:

Every tenth of the land's produce, grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD. If a man decides to redeem any part of this tenth, he must add one-fifth to its value. Every tenth animal from the herd or flock, which passes under the shepherd's rod, will be holy to the LORD. He is not to inspect whether it is good or bad, and he is not to make a substitution for it. But if he does make a substitution, both the animal and its substitute will be holy; they cannot be redeemed.

Some believe that this text is a generic introduction to tithing from surrounding pagan practices into the Mosaic law. Since ancient Near Eastern societies had many forms of tithing, the way in which the Lord wanted the Israelites to practice tithing needed to be clarified. However, others might conclude that this was simply formalizing the practices of Abram and Jacob into the Mosaic law. This text describes

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189–91; S. R. Driver, *A Critical and Exegetical Commentary on Deuteronomy*, ICC (New York: Scribner's, 1903), 168–73; G. B. Gray, *A Critical and Exegetical Commentary on Numbers*, ICC (New York: Scribner's, 1903), 234.

12. P. C. Craigie, *The Book of Deuteronomy*, NICOT (Grand Rapids: Eerdmans, 1976), 233; P. Verhoef, *The Books of Haggai and Malachi*, NICOT (Grand Rapids: Eerdmans, 1987), 304; A. V. Babbs, *The Law of the Tithe: As Set Forth in the Old Testament* (New York: Revell, 1912), 27–30. The Mishnah's description also seems to conclude with two tithes (see m. Ma'as. 1.1–5.8; m. Ma'as. S. 1.1–5.15).

13. H. Lansdell, *The Sacred Tenth or Studies in Tithe-Giving Ancient and Modern*, 2 vols. (orig. New York: Gorham, 1906; reprint, 2 vols. in 1, Grand Rapids: Baker, 1955), 56–66; C. L. Blomberg, *Neither Poverty nor Riches: A Biblical Theology of Possessions* (Downers Grove: InterVarsity, 1999), 89; M. F. Rooker, *Leviticus*, NAC (Nashville: Broadman, 2000), 328; G. A. E. Salstrand, *The Tithe: The Minimum Standard for Christian Giving* (Grand Rapids: Baker, 1952), 25–29; H. H. Ward, *Creative Giving* (New York: MacMillan, 1958), 29–30; E. Towns, *Tithing is Christian* (Ivlyland, PA: Neibauer, 1975), B–11; R. Alcorn, *Money, Possessions, and Eternity* (Wheaton: Tyndale, 1989), 207. Two ancient Jewish sources favor three tithes (Josephus, *Ant.* 4.8.22; Tob 1:6–9). Furthermore, some authors conclude that there were multiple tithes without specifically stating how many tithes there were: W. Smith, *A Dictionary of the Bible*, ed. F. N. Peloubet and M. A. Peloubet (Nashville: Nelson, 1986), 703; S. Murray, *Beyond Tithing* (Carlisle, UK: Paternoster, 2000), 74; A Layman [Thomas Kane], *Tithing and Its Results* (Chicago: The Layman Company, 1915), Pamphlet No. 1; W. Speer, *God's Rule for Christian Giving: A Practical Essay on the Science of Christian Economy* (Philadelphia: Presbyterian Board of Publications, 1875), 258–60.

what is liable to tithes: produce from the land, grain, fruit, and every tenth animal from the herd or flock. Furthermore, the way in which the cattle tithe is described makes it appear that one-tenth (מֵעֶשֶׂר; ma'asár) is the prescribed amount, not some nonspecific number.

Numbers 18:20–24, which describes the Levitical tithe, provides more clarity on the subject:

The LORD told Aaron, “You will not have an inheritance in their land; there will be no portion among them for you. I am your portion and your inheritance among the Israelites.

“Look, I have given the Levites every tenth in Israel as an inheritance in return for the work they do, the work of the tent of meeting. The Israelites must never again come near the tent of meeting, or they will incur guilt and die. The Levites will do the work of the tent of meeting, and they will bear the consequences of their sin. The Levites will not receive an inheritance among the Israelites; this is a perpetual statute throughout your generations. For I have given them the tenth that the Israelites present to the LORD as a contribution for their inheritance. That is why I told them that they would not receive an inheritance among the Israelites.”

The instructions for this tithe are very specific. The Levites were to receive the tithe from the Israelites because they were not getting an inheritance of land in Canaan. In Num 18:30–32, more details are provided about this tithe:

“Tell them further: Once you have presented the best part of the tenth, and it is credited to you Levites as the produce of the threshing floor or the winepress, then you and your household may eat it anywhere. It is your wage in return for your work at the tent of meeting. You will not incur guilt because of it once you have presented the best part of it, but you must not defile the Israelites’ holy offerings, so that you will not die.”

The Levites, once they gave a tithe to the priests, were told that they could eat the remaining tithe that they received from the Israelites anywhere. Moses then instructed the Levites about what they were to do with the tithe they received. This is the priestly tithe, which is described in Num 18:25–29 between the two passages above:

The LORD instructed Moses, “Speak to the Levites and tell them: When you receive from the Israelites the tenth that I have given you as your inheritance, you must present part of it as an offering to the LORD—a tenth of the tenth. Your offering will be credited to you as if it were your grain from the threshing floor or the full harvest from the winepress. You are to present an offering to the LORD from every tenth you receive from the Israelites. Give some of it to Aaron the priest as an offering to the LORD. You must present the entire offering due the LORD from all your gifts. The best part of the tenth is to be consecrated.”

Technically speaking, the priestly tithe is not a stand-alone tithe, but a sub-tithe of the Levitical tithe. The Levites were to take a tenth of what they received and present it as an offering to the Lord. Presumably, the priests would then receive this tithe. God specified that this offering must be the best of what the Levites received.

The festival tithe is discussed in two primary places: Deut 12:17–19; 14:22–27. In the first passage, the tithe is unceremoniously mentioned:

Within your gates you may not eat: the tenth of your grain, new wine, or oil; the firstborn of your herd or flock; any of your vow offerings that you pledge; your freewill offerings; or your personal contributions. You must eat them in the presence of the LORD your God at the place the LORD your God chooses—you, your son and daughter, your male and female slave, and the Levite who is within your gates. Rejoice before the LORD your God in everything you do, and be careful not to neglect the Levite, as long as you live in your land.

This passage declares that the tithe must be eaten in the presence of the Lord, at His place of choice (tabernacle/temple). Finally, the Israelites are directed not to neglect the Levite. This phrase brings us to an important discussion: How many tithes are commanded in the Mosaic law?

While absolute certainty will probably not be reached soon, the view that there were multiple tithes has much to support it. First, the details of the descriptions of the tithes appear fairly irreconcilable; the differences are significant enough that the texts do not appear to be referring to the same thing. Second, as will be seen below, two tithes are juxtaposed in Deuteronomy 14. It is difficult to argue that this is one tithe. Third, one of the biggest responses from single-tithe

advocates is that there are no references to earlier tithes. However, the directive of not neglecting the Levite is probably best taken as a reminder to continue giving the Levitical tithe and not replace it with the festival tithe then being described. Regardless, several of the scholars mentioned above hold to a single tithe in the Mosaic law.<sup>14</sup>

In Deut 14:22–27, an even more detailed description of the festival tithe is given:

“Each year you are to set aside a tenth of all the produce grown in your fields. You are to eat a tenth of your grain, new wine, and oil, and the firstborn of your herd and flock, in the presence of Yahweh your God at the place where He chooses to have His name dwell, so that you will always learn to fear the LORD your God. But if the distance is too great for you to carry it, since the place where Yahweh your God chooses to put His name is too far away from you and since the LORD your God has blessed you, then exchange it for money, take the money in your hand, and go to the place the LORD your God chooses. You may spend the money on anything you want: cattle, sheep, wine, beer, or anything you desire. You are to feast there in the presence of the LORD your God and rejoice with your family. Do not neglect the Levite within your gates, since he has no portion or inheritance among you.”

This passage appears to command the Israelites to use another tenth of the produce of grain, wine, oil, and flocks to worship God in the tabernacle/temple and during the festivals they would celebrate each year. The three main festivals were Passover, Weeks, and Tabernacles. This passage, unlike Lev 27:30–33, allows for the exchange of the increase of crops and flocks for money without adding one-fifth to the total value. The festival tithe is to be eaten in the tabernacle/temple, not in their towns. In the case of an Israelite who exchanged his festival tithe for money, a short shopping list is provided to clarify what can be purchased for the celebration. The passage concludes with a reminder for the Israelites to remember the Levites, probably a reference to the Levitical tithe.

The charity tithe is found in Deut 14:28–29; 26:10–16. This tithe has other names among interpreters: charity, welfare, poor. Some believe that this tithe is not about charity or helping the poor at all. They believe that it is another celebratory tithe because Levites are included, and they would not be considered poor. Others argue that

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14. See footnote 11.

some of those listed as recipients were poor, especially the orphans (fatherless) and widows. Deuteronomy 14:28–29 states:

“At the end of every three years, bring a tenth of all your produce for that year and store it within your gates. Then the Levite, who has no portion or inheritance among you, the foreigner, the fatherless, and the widow within your gates may come, eat, and be satisfied. And the LORD your God will bless you in all the work of your hands that you do.”

This tithe appears to be distinct from the festival tithe because the Israelites were directed to keep it within their gates, not to bring it to the tabernacle/temple. This tithe was to be given once every three years, not every year. Deuteronomy 26:10–16 provides more information on both the festival and charity tithes:

“I have now brought the first of the land’s produce that You, LORD, have given me. You will then place the container before the LORD your God and bow down to Him. You, the Levite, and the foreign resident among you will rejoice in all the good things the LORD your God has given you and your household. When you have finished paying all the tenth of your produce in the third year, the year of the tenth, you are to give it to the Levite, the foreigner, the fatherless, and the widow, so that they may eat in your towns and be satisfied. Then you will say in the presence of the LORD your God: I have taken the consecrated portion out of my house; I have also given it to the Levite, the foreigner, the fatherless, and the widow, according to all the commands You gave me. I have not violated or forgotten Your commands. I have not eaten any of it while in mourning, or removed any of it while unclean, or offered any of it for the dead. I have obeyed the LORD my God; I have done all You commanded me. Look down from Your holy dwelling, from heaven, and bless Your people Israel and the land You have given us as You swore to our fathers, a land flowing with milk and honey. The LORD your God is commanding you this day to follow these statutes and ordinances. You must be careful to follow them with all your heart and all your soul.”

This text describes what should take place during the ceremony when certain commandments are being fulfilled, including the giving of the festival tithe and the charity tithe. The festival tithe is referred to in v. 11, but v. 12 switches to the charity tithe. This verse has the reference

to the “year of the tenth,” and some believe that the third year is referred to in this way because it was the year when three tithes were offered by the Israelites: the Levitical tithe, the festival tithe, and the charity tithe.

The two most prominent views on the number of tithes in the Mosaic law are the ones with two tithes or three tithes. The chart below demonstrates what those who hold these two views believe. The main difference is that in the two-tithe view, the charity tithe replaces the festival tithe in years three and six, while in the three-tithe view, the charity tithe is a third tithe in years three and six. In favor of the two-tithe view is that 30 percent seems extremely high. Advocates of the three-tithe view respond that if the charity tithe replaced the festival tithe, then the Israelites had no provision for celebrating the festivals in years three and six.<sup>15</sup>

	Two-Tithe View	Total for Year	Three-Tithe View	Total for Year
Year 1	Levitical Tithe Festival Tithe	20%	Levitical Tithe Festival Tithe	20%
Year 2	Levitical Tithe Festival Tithe	20%	Levitical Tithe Festival Tithe	20%
Year 3	Levitical Tithe Charity Tithe	20%	Levitical Tithe Festival Tithe Charity Tithe	30%
Year 4	Levitical Tithe Festival Tithe	20%	Levitical Tithe Festival Tithe	20%
Year 5	Levitical Tithe Festival Tithe	20%	Levitical Tithe Festival Tithe	20%
Year 6	Levitical Tithe Charity Tithe	20%	Levitical Tithe Festival Tithe Charity Tithe	30%

### *Tithing in the Rest of the Old Testament*

Several passages outside the Pentateuch mention the tithe. The first is 2 Chron 31:5–6. This text is important because of a certain historical reference:

When the word spread, the Israelites gave liberally of the best of the grain, wine, oil, honey, and of all the produce of the field, and they brought an abundance, a tenth of everything. As for the

<sup>15</sup> Note that the implication of Ex 23:10–11 and Lev 25:20–21 is that no tithe was paid in year 7 of the cycle.

Israelites and Judahites who lived in the cities of Judah, they also brought a tenth of the cattle and sheep, and a tenth of the dedicated things that were consecrated to the LORD their God. They gathered them into large piles.

This passage describes the Israelites living in obedience to the Mosaic law regarding tithing. This demonstrates that the laws about tithing were kept (at least from time to time) and that God blessed the Israelites for their obedience (see vv. 7–10). They were so blessed and gave so much that there were piles of leftover tithes that the Levites and priests couldn't eat. Hezekiah then offered a solution to this problem: "Hezekiah told them to prepare chambers in the LORD's temple, and they prepared them" (v. 11). Specific chambers or rooms (Hb. *lishkah*) were "prepared" for the leftover tithes.

The next passage that mentions the tithe is Neh 10:37–38. Nehemiah explained that the Israelites were giving 10 percent of the produce of the land to the Levites. He then provided some safeguard for the collection: a priest was to go with the Levite when collecting the tithe. Finally, the Levites are directed to give 10 percent of what they receive to the priests.

We will bring a loaf from our first batch of dough to the priests at the storerooms of the house of our God. We will also bring the firstfruits of our grain offerings, of every fruit tree, and of the new wine and oil. A tenth of our land's produce belongs to the Levites, for the Levites are to collect the one-tenth offering in all our agricultural towns. A priest of Aaronic descent must accompany the Levites when they collect the tenth, and the Levites must take a tenth of this offering to the storerooms of the treasury in the house of our God.

Nehemiah said that the tithes are to be placed in the "storerooms of the treasury." The Hebrew word for storerooms is the same used in 2 Chron 31:11 (*lishkah*). Nehemiah may have been referring to the rooms that were first prepared for the tithes in 2 Chron 31:11. The Hebrew word for treasury is *otsar*. So in the treasury (*otsar*) of the temple there were storerooms (*lishkah*) for the leftover tithes. In Neh 12:44, Nehemiah reported that men were put in charge of the rooms that kept the firstfruits, tithes, and contributions.

The last passage in Nehemiah that mentions the tithe is 13:4–12. Nehemiah, after returning from Persia, explained that while he was

gone, Eliashib was in charge of the “storerooms of the house of our God” (v. 4). Eliashib was related to Tobiah, Nehemiah’s enemy. He prepared a room for Tobiah where the tithes (and other items) were supposed to be stored. Nehemiah threw Tobiah’s furniture out of the chamber. He also discovered that the Levites had been neglected (see Deut 14:27) and were working in the fields. He reinstated tithing and had all the tithes brought into the storehouse.

Probably the most famous passage on tithing is Mal 3:8–12. The prophet Malachi received an oracle (1:1) from God. God told the Israelites that they were robbing Him by not paying their tithes:

“Will a man rob God? Yet you are robbing Me!”

You ask: “How do we rob You?”

“By not making the payments of the tenth and the contributions. You are suffering under a curse, yet you—the whole nation—are still robbing Me. Bring the full tenth into the storehouse so that there may be food in My house. Test Me in this way,” says the LORD of Hosts. “See if I will not open the floodgates of heaven and pour out a blessing for you without measure. I will rebuke the devourer for you, so that it will not ruin the produce of your land, and your vine in your field will not fail to produce fruit,” says the LORD of Hosts. “Then all the nations will consider you fortunate, for you will be a delightful land,” says the LORD of Hosts.

God told the Israelites that by not giving their tithes and offerings they were robbing Him. Then God commanded them to bring the full tithe into the storehouse. This is the main text that supports the doctrine of “storehouse tithing.” This doctrine teaches that Christians must give at least 10 percent of their income to the local church. If they decide to give it anywhere else, they are robbing God of His tithes, according to Malachi 3. What was the storehouse?

Some scholars believe that the storehouse was the temple. The sentence says to bring the tithe into the storehouse “so that there may be food in My house” (v. 10). The reference to the Lord’s “house” would be the temple. So by bringing the tithe to the storehouse, the temple is provided with food. The local church today would be the equivalent of the temple.

Other scholars believe that the storehouse in Mal 3:10 is a reference to the treasury area referenced in 2 Chron 31:11. The Hebrew word for storehouse in Mal 3:10 is *otsar*. These scholars do not find any parallel between the temple treasury/storehouse and the local

church. Some deny that tithes are required of Christians. Others say that Christians must tithe but they have control over where the tithe is given—whether the local church, a missions organization, a para-church group, or any charity (religious or nonreligious).

There are other aspects of controversy in this text. Does the phrase “Test Me in this way” refer to the method of testing (the paying of tithes) or to a test for these specific Israelites in that specific situation? (See the NASB: “test Me now in this.”) What is the nature of the blessing that God will pour out today on the obedient? Does the text guarantee financial blessings for those who tithe? Can the references to agricultural blessings be accurately translated into money in bank accounts? Finally, does the failure to tithe still result in a curse or was that a covenant-specific aspect of this text—i.e., was it only for those under the old covenant?

A final passage makes a curious reference to tithes. Amos 4:4 says, “Come to Bethel and rebel; rebel even more at Gilgal! Bring your sacrifices every morning, your tenths every three days.” The reference to tithing every three days has puzzled many scholars and commentators. Its significance for the current study is not great.

These are all the Old Testament passages that directly discuss the tithe. Before the Mosaic law, Abram gave 10 percent of the spoils of war to Melchizedek, and Jacob promised to give 10 percent of his increase if he was safely returned to the land of his father Isaac. Several tithes occur in the Mosaic law: the cattle tithe, the Levitical tithe, the priestly tithe, the festival tithe, and the charity tithe.<sup>16</sup> In 2 Chron 31:5–11 the Israelites are told to bring tithes to the temple and the chambers that were prepared in the temple treasury (storehouse) to hold the leftovers. Nehemiah 10:35–39; 13:9–13 detail Nehemiah’s reinstatement of the tithe. Malachi 3 contains an oracle against the Israelites for robbing God of His tithes.

Tithes in the Mosaic Law	Passage(s)
Cattle Tithe	Lev 27:30–33
Levitical Tithe	Num 18:20–24,30–32
Priestly Tithe	Num 18:25–29
Festival Tithe	Deut 12:17–19; 14:22–27; 26:10–16
Charity Tithe	Deut 14:28–29; 26:10–16

16. Some would say that Abram’s tithe was distinct from these listed and that Amos’s tithe was distinct from those mentioned in the Mosaic law since it was at a different location with different stipulations given.

### *Tithing in the New Testament*

The Greek word for “tithe” is *apodekatoō* (ἀποδεκατόω) and means “to pay a tenth.” Four passages in the New Testament directly mention tithing. The first is Matt 23:23: “Woe to you, scribes and Pharisees, hypocrites! You pay a tenth of mint, dill, and cumin, yet you have neglected the more important matters of the law—justice, mercy, and faith. These things should have been done without neglecting the others.” The parallel is in Luke 11:42: “But woe to you Pharisees! You give a tenth of mint, rue, and every kind of herb, and you bypass justice and love for God. These things you should have done without neglecting the others.”

In these texts, Jesus explains that the scribes and Pharisees are hypocrites because they pay such close attention to their tithing of herbs, yet they neglect more important matters like justice, mercy, faith, and love for others. The final phrase contains the controversial aspect. When Jesus says, “These things should have been done,” was He referring to tithing or the more important matters? Regardless, the next phrase, “without neglecting the others,” refers to the phrase that the first part does not. So Jesus said that the scribes and Pharisees should be tithing and keeping the more important matters of the law.

Some believe that Jesus was talking to His disciples and the crowds (see v. 1), while others believe that Jesus’ primary audience switched to the scribes and Pharisees (see v. 13). Either way, what is the significance of Jesus telling some people (whether His disciples, the crowds, scribes and/or Pharisees) who were under the old covenant that they must tithe? Does this command automatically apply to Christians? Some scholars believe that since Christians are under the new covenant, this text is irrelevant for the debate over the necessity of the tithe. Others believe that Matthew’s (and Luke’s) inclusion of this account for his audience, a group living under the new covenant decades after Jesus’ ministry, is intended to communicate that tithing continues into the new covenant paradigm. It doesn’t appear that there is anything in this text that calls for discontinuation of tithing.

The third passage that directly mentions tithing occurs in one of Jesus’ parables: “I fast twice a week; I give a tenth of everything I get” (Luke 18:12). The statement is made by a Pharisee as he contrasted himself with a tax collector. There is nothing in this text that would argue for the cessation of tithing, but there also is not much to argue that it should continue.

The final passage that directly mentions tithing is Heb 7:1–10. For some, this is the ultimate New Testament passage for the proof that Christians are required to tithe since it connects a pre-Mosaic law event, Abram’s tithing to Melchizedek, with Christians in the new covenant:

For this Melchizedek—

King of Salem, priest of the Most High God, who met Abraham and blessed him as he returned from defeating the kings, and Abraham gave him a tenth of everything; first, his name means king of righteousness, then also, king of Salem, meaning king of peace; without father, mother, or genealogy, having neither beginning of days nor end of life, but resembling the Son of God—

remains a priest forever.

Now consider how great this man was—even Abraham the patriarch gave a tenth of the plunder to him! The sons of Levi who receive the priestly office have a commandment according to the law to collect a tenth from the people—that is, from their brothers—though they have also descended from Abraham. But one without this lineage collected tithes from Abraham and blessed the one who had the promises. Without a doubt, the inferior is blessed by the superior. In the one case, men who will die receive tenths, but in the other case, Scripture testifies that he lives. And in a sense Levi himself, who receives tenths, has paid tenths through Abraham, for he was still within his ancestor when Melchizedek met him.

This passage must be given serious consideration in the tithing debate. Who was Melchizedek? Was he the preincarnate Jesus? If so, how would that impact Christians and tithing? Once the person of Melchizedek is established, those who believe this passage should not be used to advocate the necessity of the tithe point to the overall argument of Hebrews. They would say that this passage is about the superiority of the Melchizedekian priesthood over the Levitical/Aaronic priesthood, not about whether tithing continues or not. Those who utilize this passage for tithing typically focus on v. 8: “In this case mortal men receive tithes, but in that case one receives them, of whom it is witnessed that he lives on” (NASB). The middle phrase says that “one receives them” and that this person “lives on.” Who is it that “lives on”? If it is Melchizedek, then this does not necessarily support

pro-tithing advocates. Some believe it is Jesus and thus use this text to argue for the continuation of tithing.

### *Conclusion*

Every text that explicitly mentions tithing has now been examined. Texts that may allude to tithing, without directly referencing it, could also be important in this debate. For example, 1 Corinthians 9 or chap. 16 could be discussing the concept of tithing, even though Paul did not mention the word directly. Regardless, this debate needs to center on Scripture; the Word of God is our center, our standard, and the final arbiter of all truth. Therefore, we should all allow the text of Scripture to determine our conclusion on tithing, not history, not tradition, and not pragmatics.