

TITHING

DEFINITION: The word “tithe” means “a tenth” or 10%.

- A. Preachers and churches often misuse and abuse the doctrine of tithing as a “club” to **extort** the maximum amount of money out of their congregations. Favorite passage: Mal. 3:8-12
- B. Tithing in the Bible began **prior to** the OT law and was first done when Abram (the first Hebrew) rescued Lot from Sodom and brought back goods (spoils) from that war and **voluntarily** tithed on them to Melchizedek (king of Salem and priest of the most high God). - Gen. 14:13-20 (FM); Heb. 7:1-12 Jacob also gave God a **voluntary** tithe. - Gen. 28:10-22 (**NOTE:** In both of these cases, the tithes were **freely given** to God in response to God’s goodness and blessings.)
- C. Often the spiritual condition of the nation of Israel reflected whether or not they had been obedient to tithe in accordance with the OT Law. - Deut. 26:12-15; 2 Chron. 31:1-10
- D. While tithing is a Bible doctrine (just as animal sacrifices are a Bible doctrine), that does not mean tithing (or animal sacrifices) is commanded or applies to us in the New Testament Church today. Nowhere in the Bible are New Testament Christians commanded to tithe, nor is tithing ever taught as the “giving program” of the local church. - Col. 2:14
- E. Under the OT Law, tithing was a 3-tier system, which consisted of **mandatory taxes** for Israel:
 - 1) This tithe was a **yearly 10%** of everything produced off of the land (crops and animals) and it was to be brought into the storehouse of the Levitical priests in Jerusalem to sustain them in their priestly duties of governing the nation of Israel. Since the Levites got no inheritance of land, the rest of the tribes (which did inherit land) were required to give this tithe to support the Levites. - Lev. 27:26-34; Num. 18:21-24
 - 2) This tithe was a **yearly 10%** on all the increase of the seed and was to be set aside (**saved**) for **personal use** in going to Jerusalem to worship God and to celebrate the three main Jewish holy days, i.e. the feasts of Passover, Pentecost, and Tabernacles. - Deut. 14:22-26
 - 3) This tithe was **every third year 10%** which was to be brought into the storehouse in Jerusalem to provide for the welfare of the poor, e.g. Levites, strangers, the fatherless, and the widows. - Deut. 14:27-29 (**Note:** All priests were Levites, but not all Levites were priests.)
- F. When Israel rejected God’s reign over them and demanded to have a king like all the other nations, **an additional 10%** tithe was imposed on the nation of Israel. - 1 Sam. 8:4-22
- G. Total required tithes and offerings for Israel were over 50% of their incomes! - E.g. Lev. 5:14-19

Conclusions

- 1. Tithing as required under the Old Testament Law was **only** for the nation of Israel.
- 2. The context of Mal. 3:8-10 is **not** about funding the local church today, it is about Israel robbing God of tithes and offerings that were required under the **mandatory tax system** established by God under the Old Testament Law.
- 3. God’s instruction for the local church today is that all ministries are to be funded by the generous, liberal, bountiful, and cheerful giving of its membership upon the first day of the week and it is to be based on **freewill offerings** “as God hath prospered him” and “according as he purposeth in his heart”. - 1 Cor. 16:1-2; 2 Cor. 9:6-7
- 4. God’s principles for giving. - Prov. 3:9-10; Prov. 11:24-25, 28; Matt. 6:1-4; Luke 6:38
- 5. Giving in the Church Age today is to be **ACCORDING to what you have**, and **NOT ACCORDING to what you don’t have**. - 2 Cor. 8:11-12; Luke 21:1-4