

One of the most labored Bible subjects heard constantly from the modern pulpit is the subject of tithing. The faithful are reminded of the Biblical obligation to bring their tithes into God's storehouse with all the "blessings" which accompany such "obedience" to be expected.

I offer a very brief overview of tithing simply as a starter for your deeper examination.

Malachi 3 is well worn as one of the primary passages promoting this supposedly obligatory payment;

Mal 3:8 Will a man rob God? Yet you have robbed Me. But you say, In what have we robbed You? In the tithe and the offering!

Mal 3:9 You are cursed with a curse; for you are robbing Me, the nation, all of it.

Mal 3:10 Bring all the tithe into the storehouse, so that there may be food in My house. And test Me now with this, says Jehovah of Hosts, to see if I will not open the windows of Heaven for you, and pour out a blessing for you, until there is not enough room.

We shall examine this passage later but for now we must ask is this God speaking to us today? If not, to whom is He speaking and what were the blessings and curses in view according to this passage? Will we today, be cursed if we do not tithe? What will we suffer? How will we be blessed if we do tithe?

Before deciding whether we need to tithe or not we must examine tithing in its Biblical contexts and determine whether it is in fact something commanded for the church which is His Body in this present dispensation of the Grace of God.

As always, in our research we shall apply the Bible study rule of right division according to the instruction given us by our Lord through the Apostle Paul.

2Ti 2:15 Study earnestly to present yourself approved to God, a workman that does not need to be ashamed, rightly dividing the Word of Truth.

This essential Bible study rule must be applied to tithing as to any other subject and this means we must ask lots of questions as we examine passages about it. What is a tithe? When was the command given? To whom was it given? Why was it given? And of course, where was it to be practiced? After answering these questions we can decide if it is appropriate for us today as members of the church which is His Body. Remember, not every command in the Bible is directed to us today and to be faithful means we must obey the current commands of God not those directed to others at previous times.

So what is a tithe and to when was the command given? The Hebrew verb translated tithe means to take or give a tenth and is first seen in Gen. 28:22 but one of the earliest records of tithe giving is recorded in the life of Abram;

Gen.14:20 And blessed be the most high God, who has delivered your enemies into your hand. And he gave him tithes of all.

Abram had gone with his personal servants to rescue Lot from certain kings who had conquered Sodom & Gomorrah. Abram was victorious with God's help and returned with the spoils of war. He was met by Melchizedek to whom Abram gave a tithe of the spoils. Abram was not commanded to do this but Abram left Ur of the Chaldeans where a tithe was a common tax levy. According to Hebrews 7:4 Abram gave the tenth of the spoils to Melchizedek not a tenth of his personal wealth and this is the only record of

Abram giving a tithe. We have no basis from this passage to demand Christians today pay a tithe to the local church.

We move forward in the history of Israel and read in Gen.28 that Jacob dreamed of a ladder at the top of which Jehovah appeared. Here is Jacob's response to the vision;
Gen 28:20 And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat and clothing to put on,
Gen 28:21 and I come again to my father's house in peace, then shall Jehovah be my God.
Gen 28:22 And this stone which I have set for a pillar shall be God's house. And of all that You shall give me, I will surely give the tenth to You.

Jacob pledged to give the Lord a tenth of all that the Lord would give to Jacob after an extensive set of conditions were met by God. In all reasonableness, can we claim the wages we earn is that which the Lord GIVES us? I don't think so. Under the kingdom on earth administration the faithful obedient ones were blessed abundantly by God; their flocks and crops produced in excess. Please read Gen.24:35, 26:12-14, 30:30 & 36:7.

There is no precedent or command in the life of Abram or Jacob which demands believers tithe today. To do so is not even a misinterpretation of Scripture it is a mishandling of Scripture.

We now move forward in Israel's history and arrive at the Exodus. Here Abraham's descendants are a nation and God delivers His inheritance; His people from the bondage of the Gentiles.

Our God makes a statement regarding His dealings with Israel as follows;

Deu 4:5 Behold, I have taught you statutes and judgments, even as Jehovah my God commanded me, so that you should do so in the land where you go to possess it.

Deu 4:6 And you shall keep and do *them*, for this is your wisdom and your understanding in the sight of the nations, which shall hear all these statutes and say, Surely this great nation *is* a wise and understanding people.

Deu 4:7 For who is a great nation whose God *is* coming near to them, as Jehovah our God *is*, in all our calling on Him?

Deu 4:8 And who is a great nation whose statutes and judgments *are so* righteous as all this Law which I set before you today?

(See also verses 33-35 & 2Sam.7:23)

Notice these laws were for Israel, God's specific instruction to those who were the Lord's people; the Lord's inheritance, see Exodus 15:17-18, Deut.32:8-9, Ps.33:12 and 135:4. After Israel was delivered from Egypt, then the first command to them to observe the weekly Sabbath was given.

Exo 20:8 Remember the Sabbath day, to keep it holy.

(See also Ex.31:15-17 where the Sabbath is a sign between God and Israel, not God and our church.)

The first Sabbath day observed in Israel was recorded in the following passage and please notice, when God told Israel not to gather manna on the seventh day, He provided sufficient on the 6th day to carry them over;

Exo 16:29 See, because Jehovah has given you the sabbath, therefore He gives you the bread of two days on the sixth day. Each one stay in his place. Let not any one go out of his place on the seventh day.

If we believers today (who are not in the Land of Israel, and not God's earthly inheritance) are to observe the weekly and other Sabbath's then we should also find God providing sufficient to meet our needs across the Sabbath time frames. This goes way past "feeling good" about doing something. Should we observe the weekly

Sabbath given to Israel? Of course not, because if we observe the weekly Sabbath then we should also observe the Sabbatical 7th year where God promised Israel He would provide enough to carry them across the non working years, see Lev.25:3-5 & :18-:21. If we observe the weekly Sabbath, and the 7th year Sabbath, then we should also observe the Sabbatical year number 49 and the following 50th Jubilee year, see Lev.25:11 where we should cancel all debts and return everyone to their inheritance. If we do not observe these things then why are we tithing which was a command to the same people at the same time by the same God?

Israel, not the church, was commanded to tithe after God delivered them from Egypt. This command to bring a tenth was to provide for the Levites, one of the 12 tribes, who had no parcels of land on which to produce food of their own;
Num 18:20 And Jehovah said to Aaron, You shall have no inheritance in their land, neither shall you have any part among them. I am your part and your inheritance among the sons of Israel.
Num 18:21 And behold, I have given the sons of Levi all the tenth in Israel for an inheritance, for their service which they serve, the service of the tabernacle of the congregation.

The “tenth in Israel” does not mean the tenth in the church which is His body in every other country of the world.

Israel was to bring a tithe to the tribe of Levi but the Levites were to tithe as well. They had to take a tenth of these gifts and present them to their brothers the priests. Not all Levites were priests.

Num 18:26 And you shall speak to the Levites, and you shall say to them, When you take tithes from the sons of Israel, which I have given you from them for your inheritance, then you shall offer up a heave offering of it for Jehovah, a tenth of the tithe.
Num 18:28 So you also shall offer a heave offering to Jehovah of all your tithes which you receive from the sons of Israel. And you shall give from it Jehovah's heave offering to Aaron the priest.

Israel was to give a tenth to the priestly tribe of Levi who was to take a tenth of that national tenth and present it to the Lord who passed it along to the Priests. These tithes were specifically given to Israel, in their land and have nothing to do with the church which is His Body.

There is another tithe the nation of Israel was obliged to gather every three years. This tithe was not given to the tribe of Levi; it was to be consumed by themselves, along with the Levites, the orphans, the gentiles and the widows who lived among them.

Deu 14:28 At the end of three years you shall bring forth all the tithe of your increase the same year, and shall lay it up inside your gates.
Deu 14:29 And the Levite, because he has no part nor inheritance with you, and the stranger, and the fatherless, and the widow, who are inside your gates, shall come, and shall eat and be satisfied, so that Jehovah your God may bless you in all the work of your hand which you do.

This tithe was not to be given to the Levites but was to be consumed within the community as a blessing to those less fortunate including the Levites. Is this particular triennial tithe taught and observed in some of the modern day churches? If not, why not since it is from the same books of Moses and we cannot take one command as applicable then totally ignore another from the same time and place. A cynical observer might note that since this tithe was for family consumption it has no benefit for the organized religions.

There are other gifts and offerings Israel was instructed to bring to the Lord at the appointed place but we have sufficient to show that the above were given by God to

Israel in the land of Israel. If we would like to see the blessings that would follow Israel's obedience to these and other commands given specifically to them, we should read Deut.28:1-14. Can we spiritualize the blessings promised to obedient Israel in Deut.28? If these blessings are literal then if we tithe literally according to those laws we should expect the very same literal blessings of those laws to follow.

Tithing is not a command for the predominantly Gentile church which is His Body scattered around the world. And we cannot expect God to bless us Gentiles as He promised to bless Israel in the land when they tithed.

So far we have found;

1. Abram did not tithe of his own possessions or "income" but gave a tenth of the spoils to Melchizedek after God had delivered Abram's enemies into his hands (Gen.14:20). The tithe was a tax levy in those days set by the government of Iraq.
2. We have no record of Jacob ever tithing but made a promise to God that he would if God did certain things for him (Gen.28:20-22).
3. After Israel was redeemed from Egypt they observed the weekly Sabbath which was a covenant and sign between God and Israel. Other Sabbaths including the yearly Festive days, the Sabbatical 7th year and the Sabbatical Jubilee (50th) were also enjoined upon Israel and Israel only.
4. When Israel settled into their inheritance they were instructed to bring tithes to the Lord. Every 3 years Israel was to gather another tithe and consume it within their gates or at the appointed place for the blessing of the less fortunate and the Levites. Every year the Israelites were to bring a tithe to the tribe of Levi (Numb.8:17-18) who had been separated by God for His services (Num.8:23-26). The tithes and gifts and first fruits were a "tax" system for Israel, they paid about 24-27%. We pay taxes to our governments which provide many of the social security services the Israeli tithes provided for Israel.
5. The Levites were to tithe. They were to take a tenth of the tithes brought by the people and present it to their brothers the priests (Numb.18:26-28, 1-20).
6. The blessings promised to Israel for their obedience can be found in Deut.28. These are specific blessings to a specific people in a specific land and cannot be substituted by those who tithe today with such things as good feelings or coincidental prosperity. If we don't tithe then we should expect the curses of Deut.28 to fall upon us. Please read Ex.23:20-33 and try transferring those blessings promised to Israel to the present church which is His body scattered in every land around the world; it is impossible. Tithing belongs with Israel in their land. It is a "tax" system for that Nation in a covenanted relationship with the God of their fathers.

If we are to tithe according to these commands in the Law to Israel then we should observe all the Festive holy days, all the Sabbatical years (yes, no work for one whole year every 7th and no work for 2 years the 49th and 50th). If we are to tithe then we should also bring to Israel's temple the redemption money for the first born according

to Numbers 18:15-16. This list can be expanded but do we see how ridiculous this becomes? Please read James 2:10 and don't expect a blessing if you tithe but don't keep all the other commands of the Law. We cannot pick and choose. Tithing is not a command for us today. It was a command for Israel.

Earlier we quoted Malachi 3, a favorite of the tithing proponents, so where does this passage fit in?

When scattered Israel (the remnant thereof) was brought back from Iraq they repented in sackcloth and ashes and reminded themselves of their obligations to bring their tithes and offerings to the Lord. Please read Nehemiah chapters 9-10. In chapter 10:37-39 we find the Levites bringing the tithe of the tithes into the Temple storehouses for the Priests as they were instructed to do. In this way they did not forsake the Temple, the "house of our God", which is not the local (insert denomination) church.

The Hebrew words for "treasure house" in Neh.10:38 are the identical words translated "storehouse" in this passage;

Mal 3:8 Will a man rob God? Yet you have robbed Me. But you say, In what have we robbed You? In the tithe and the offering!

Mal 3:9 You are cursed with a curse; for you are robbing Me, the nation, all of it.

Mal 3:10 Bring all the tithe into the **storehouse**, so that there may be food in My house. And test Me now with this, says Jehovah of Hosts, to see if I will not open the windows of Heaven for you, and pour out a blessing for you, until there is not enough room.

The tithes brought into the storehouses were not the tithes of the common people, they were the tithe of the tithes the Levites were obliged to bring into the storehouses. Malachi 3 is not a passage that can be used to demand the faithful believer today bring their tithes into the church offering plate. Also note that the windows of heaven would be opened in blessing when the obedience to the Law was forthcoming. The disobedient ones were asked to test the Lord not the faithful ones. This blessing is not a possibility and is in perfect harmony with those listed for Israel in the Law of Moses which is brought to memory in Malachi 4:4.

Context is very important when considering any passage. In Malachi 3 it reads;

Mal 3:1 Behold, I will send My messenger, and He will clear the way before Me. And Jehovah, whom you seek, shall suddenly come to His temple, even the Angel of the Covenant, in whom you delight. Behold, He comes, says Jehovah of Hosts.

Mal 3:2 But who can endure the day of His coming? And who shall stand when He appears? For He is like a refiner's fire, and like fuller's soap.

Mal 3:3 And He shall sit as a refiner and purifier of silver. And He shall purify the sons of Levi, and purge them as gold and silver, that they may be offerers of a food offering in righteousness to Jehovah.

What a glorious coincidence, Malachi 3 starts with Israel's "Angel of the Covenant" coming to Israel's Temple and purging the sons of Levi. It was the sons of Levi robbing God by not bringing the tithe of the tithe into the Temple storehouses. Malachi 3 is not about the common people robbing God. If we want to twist Malachi to fit today, then it should be used against the Pastors and church administrators, not the folks in the pews.

We return to the Law of Moses and find instructions to Israel in the matter of "free will" offerings. The free will offering of Ex.25 was for the construction of the Temple, not a regular weekly offering or a tithe and it was to be received from those who gave

it willingly from the heart.

[Exo 25:2](#) Speak to the sons of Israel that they bring Me an offering. You shall take an offering from every man that gives it willingly with his heart.

[Exo 25:8](#) And let them make Me a sanctuary, so that I may dwell among them. (See Ex.35:5 & 21).

Speaking to the sons of Israel in Deuteronomy we find this instruction;

[Deu 16:16](#) Three times in a year shall all your males appear before Jehovah your God in the place which He shall choose: in the Feast of Unleavened *Bread*, and in the Feast of Weeks, and in the Feast of Tabernacles. And they shall not appear before Jehovah empty,

[Deu 16:17](#) *but* each with his gift in his hand, according to the blessing of Jehovah your God, which He has given you.

These gifts were not for the construction of the tabernacle but were gifts offered at the Tabernacle on the three Feasts listed. These offerings were not a tithe but a gift according to the blessing of the Lord. These gifts were commanded to Israel, not to us today. The blessing of the Lord was in bountiful agricultural produce from which “blessing” Israel was to bring a gift. We cannot demand believers today bring a gift and then wait for the blessing of the Lord, this is a complete reversal of Scripture.

When the Lord heaped woe upon the Pharisees for their hardness of heart he called them hypocrites because they tithed herbs but avoided the weightier matters of the Law such as mercy, judgment, and faith. This was the Lord speaking to Israelites who were picking and choosing their approach to the Law. See Matt.23:23.

Here is a passage from the Acts period;

[Act 11:27-28](#) And in these days prophets from Jerusalem came to Antioch. And one of them named Agabus stood up and signified by the Spirit that there should be great famine over the world (which also happened in the days of Claudius Caesar).

[Act 11:29](#) And the disciples, as any were prospered, determined each of them to send for ministry to those brothers who lived in Judea,

[Act 11:30](#) which they also did, sending to the elders by the hand of Barnabas and Saul.

Here is a gift given by the faithful for the relief of those brethren impacted by the famine. This gift was by their determination not demand, their gift was not given to the “church” every week, neither was it a tithe, neither was it a gift given by everyone. It was a gift given by those who were able; “as any were prospered”. None were excluded from the assembly simply because they had no capacity to give to this relief effort.

Let us turn to the Apostle for us gentiles (Eph.3:1) and see if he encourages tithing. Paul mentions tithes in Hebrews 7 but that letter is written to the Hebrews and is a recount of the event of Gen.14 used to show a change in the priesthood.

In 2Cor.8 and 9 Paul writes to the Corinthians about their commitment to help the saints and again we are hard pressed to find anything in this passage about any weekly giving or a tithe.

[2Co 9:1](#) For indeed regarding the ministry to the saints, it is not necessary for me to write to you.

[2Co 9:12](#) For the ministry of this service not only supplies the things lacking of the saints, but also multiplying through many thanksgivings to God,

Paul refers to the example of the Macedonians who did not tithe but gave willingly as they could and beyond their ability in some cases. Please read these verses carefully;

[2Co 8:3](#) For I testify *that* according to *their* ability, and beyond their ability; they gave willingly;

[2Co 8:4](#) with much beseeching, begging us *that they might* receive of us the grace and the fellowship of the ministry to the saints.

[2Co 8:12](#) For if the eagerness is present, it is acceptable according to what one has, and not

according to what one does not have.

2Co 8:13 **For it is not that others may have ease, but you trouble;**

2Co 8:14 but by equality in the present time; your abundance for their need, that their abundance also may be for your need; so that there may be equality; (See also Romans 15:26-27).

A close reading of these passages will show the context has nothing to do with supporting the church weekly and anyone teaching from these passages to that effect is out of context. The gifts were according to willingness; what they had, and not to be a trouble or affliction. These gifts were not to build a bigger building or pay the pastor more money; they were to relieve fellow believers in a time of distress.

Supporting those less fortunate came after the family obligations. Back in the OT and Paul's day there was no social security or government hand outs. Today we pay taxes which go to providing such benefits. Caring for family was first and foremost in Paul and is as appropriate today as it was back when he wrote it;

1Ti 5:8 But if anyone does not provide for his own, and especially his family, he has denied the faith and is worse than an infidel.

Further down the chapter this family care was highlighted in the matter of widows;

1Ti 5:16 If any believing man or believing woman has widows, let them relieve them, and do not let the church be charged, so that it may relieve those who are widows indeed.

Notice the church back then was to relieve those who were widows indeed (without family support). Financial support was used to help the less fortunate within the assemblies but we pay taxes today for this. One would expect to see in these huge churches a fabulously functioning social security program but some within such churches can't get any help. Once the church pays all the bills maybe there isn't much left for the less fortunate in their congregations. How many struggling saints have been turned away from some churches demanding a tithe before church membership can be given. It is time to demand a stop to this nonsense.

In the matter of supporting those who preach and teach, we need only turn to 1Cor.9:13-14 and here;

1Ti 5:17 Let the elders who rule well be counted worthy of double honor, especially those who labor in Word and doctrine.

1Ti 5:18 For the Scripture says, "You shall not muzzle the ox treading out grain," and, "The laborer is worthy of his reward."

It is Scriptural to support those who labor in the Word and doctrine. But should they be paid in excess of the average income within the assembly? Paul uses the Law to support this principle but does not demand a tithe or teach that living off the gospel means to get rich off the gospel. Should Pastors be paid way beyond the average salary of the worshippers and live in luxury while some within the church are in great need or are struggling under a tithe? 1Tim.3:3 and 8 come to mind.

Our gifts given after family needs are met are for those brethren in need and to support those who labor in the Word. Our gifts are according to our ability not a burden to be born. Our gifts are to be given willingly and cheerfully, this is the instruction for us from our Apostle. Let us return to Corinthians for a final word;

2Co 9:7 Each one, as he purposes in his heart, let him give; not of grief, or of necessity, for God loves a cheerful giver.

It is our opinion that those who preach weekly tithing today from Scriptures directed to Israel pick and choose Bible passages out of context. God does not demand a tithe from anyone today. Let us teach about giving contextually for anything out of context is indeed confusion.

Here are some helpful links for your further research in the matter of tithing; <http://tithingdebate.com/> <http://www.nomoretitling.org/>
<http://richardwaynegarganta.com/tithing.htm>

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