

## TITHING QUESTIONED AND EXPLAINED FROM THE ORDINANCE IN NUMBERS

### Part one

(Taken from the book by Nick Maartens: *Stitching up the Torn Veil, New Testament stewardship*)

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### INTRODUCTION

Studying the Bible is the most important study a person can be involved in, because it contains God's revelation to man. But it must be done honestly using widely accepted principles of Bible exposition. Where these principles are ignored, the Word is not only misinterpreted, but falsehood is accepted and proclaimed as the truth. Parts of the Old Testament cannot be applied in an uncritical way in the New Testament dispensation of the church. Quoting isolated proof texts out of context and using them as the basis for doctrines, has been the cause of many serious heresies creeping into the church. The immediate and wider context of a verse must always be considered. Two of the best examples of doctrines in the church that are based on unacceptable and inconsistent methods of Bible exposition are the teachings on tithing and the keeping of the Sabbath. Because these two doctrines have such serious spiritual implications, there is a compelling need for their evaluation in the light of sound principles of hermeneutics.

### TESTING THE TITHING DOCTRINE

## Evaluating the traditional texts used in justifying tithing in the church

Genesis 14:17-20, Genesis 28

Many religious institutions teach that it is compulsory to tithe. They often accuse those who do not believe in tithing as being immature Christians who do not believe the Bible. Even in churches where leaders do not place a heavy emphasis on this subject, you usually find that little is done in terms of presenting proper Bible study material in order to rectify the traditional tithing concept that already exists in the minds of many of their members.

Perhaps because many pastors and ministers themselves are not very sure of what the Bible teaches about this subject, or because some think there is financial gain to be had, they are reluctant to question it. Tithing churches usually make use of only a few passages of Scripture to motivate their people to tithe. In examining this traditional doctrine we become aware of how teachers of this subject blatantly ignore sound principles of Bible exposition and how inconsistent they are in the way they interpret and apply Scripture.

The following are the scriptures that are usually used as a basis for the tithing doctrine:

**Genesis 14:17-20, Genesis 28:20-22, Malachi 3:7-10, Matthew 23:23, Luke 18:9-14 and Hebrews 7:1-19.**

In our discussion of this subject it will become clear what they really mean when they are studied in their context.

### (i). Genesis 14:17-20 – Abraham and Melchisedek

This piece of Scripture states that Abraham gave a tithe to Melchisedek, the priest-king of Salem. Because this incident took place about four hundred years before the Law was given to Moses, some tithing teachers proclaim that it was an eternal principle that did not fall away with the establishment of the New Testament. The following, though, must be kept in mind: before a piece of narrative from the Old Testament, like this passage in Genesis 14, can be used to determine doctrine for the church, it must be decided which principle of interpretation will be applied. Stories in the Old Testament are usually bound to a specific historical time and place and the danger exists that if they are used as a basis for a moral or legalistic principle or law for the church, it could destroy the message of the Bible as a whole. If the historic setting of Genesis 14 is studied one will see that about 2000 B.C. four kings under Kedorlaomer attacked Sodom and Gomorrah, defeated them and carried all their possessions away as loot. They also captured Abraham's nephew Lot. Abraham pursued and defeated them, freed Lot and took away all their possessions. On his way back he was met by Melchisedek and the king of Sodom. As a tribute, Abraham honoured Melchisedek by giving him a tenth of the loot that he had taken from the defeated kings (Heb.7:4). It is possible that this was done because of an ancient practice that was commonly found in the countries of those days in the Middle East. In countries like Egypt, Canaan and Mesopotamia, war tax had to be paid to the king through whose country a victorious conqueror had to travel. This practice was later also to become part of the Law that was given to Moses (Num.31:27-28).

Who was Melchisedek? All that can be gleaned from Genesis 14 is that he was a priest-king of Salem and that no record could be found of who his mother or father was. Scripture does not say that he was never born or that he never died. It only says that because he had no traceable genealogy, nobody knew from where he came or what became of him (Heb.7:1-3). Some preachers believe that he was Jesus in the flesh who lived on earth as a priest-king. They go on to say that because Abraham paid a tithe to him as representative of God, in like fashion, tithes should be paid to the church because it is Christ's representative on earth today. At this point it is important to distinguish between the historical Melchisedek of Genesis 14 and the typological Melchisedek mentioned in Psalm 110 and Hebrews 7. In Psalm 110 and Hebrews 7 the example of Melchisedek is used typologically to explain the eternal priesthood of Jesus; a priesthood far superior to that of the Levites:

*“If perfection could have been attained through the Levitical priesthood...why was there still need for another priest to come – one in the order of Melchisedek, not in the order of Aaron?” (Heb.7:11).*

The comparison between Melchisedek and Jesus cannot be taken too far as Jesus had a genealogy both from his fleshly father as well as from his mother's side (Matt.1, Luk.3:23-38). This could not be said of Melchisedek.

For the following reasons the example of Abraham paying a tithe to Melchisedek cannot be used to build a doctrine for the church:

1. Nowhere in the context of Genesis 14 do we read that God ever instructed Melchisedek, or anybody else, to pay a tithe to anybody.
2. Abraham's paying of a tithe was a once off payment, unique in the sense that in his life time he never did it again. What will happen if we start using other isolated incidents in the Old Testament as bases for the formulation of doctrines for the church? Must we, for example, make anything of God instructing Abraham to go and slaughter his son Isaac as a sacrifice on a mountain?
3. If Abraham's payment of a tithe to Melchisedek is used as an example of why tithes should be paid to the church, to be consistent with the way in which they interpret the Bible, nine tenths should be given to Satan, because in the context, after having given a tenth to Melchisedek, Abraham gives the rest of the loot to the king of Sodom! (Gen.14:23-24). Thus, if those who teach tithing want to be honest in the way that they apply Scripture and Abraham's giving of a tithe is used as a principle for the church, they will also have to teach people to give away everything they have – ten per cent to God and ninety per cent to Satan!
4. Abraham **gave a tenth of the loot** that he took away from the other kings. According to what we read in Scripture he gave nothing of his own possessions to Melchisedek (**Heb.7:4**). Based on this information, what principle must be applied to the church? Should you take things away from other people you don't like and give a tenth of it to your church?
5. Nowhere in Scripture do we read that God's blessing on the life of Abraham depended on his having to pay tithes.

6. Most probably the old Eastern custom of paying war loot tax played a role in what happened in Genesis 14.

7. Nowhere in Scripture is this incident used to motivate Jews or Christians to pay tithes.

## (ii). Genesis 28 – Jacob bargains with God

*"Then Jacob made a vow, saying, 'If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father's house, then the Lord will be my God...and of all that you give me I will give a tenth'" (Gen. 28:20-22).*

This is the only other incident in the Bible where tithing is mentioned before the giving of the Law to Moses. Jacob, just like in the case of Abraham, does not respond to a command given to him by God. It is he himself, typical of what his name means, that schemes and negotiates with God; God must first bless him with food and clothes and a safe journey, then he will give a tenth of what he receives back to God.

Here the question must be asked, who did he give the tenth of the food and clothing that he received to? It is not enough just to say "to God." It is not logical to think that God stooped down from heaven to collect things that He anyway had no need for! At that stage there was still no representative priesthood who could receive what he wanted to give. There were just heathen around him. What we do know is that during that time from Adam until the Law was given to Moses, all the patriarchs who were heads of families, also acted as priests for their clan and they built altars and offered sacrifices (Gen.35:1). Did they give the food and clothing to needy people who came to worship with them? We do not know. All that we do know is that Jacob's vow to give a tithe of what he received must have been voluntarily otherwise he would not have been in a position to bargain with God. You cannot argue with God when He gives commands! In the light of the nature of this case, it can also not be used as an example why compulsory tithes should be paid to the church.

## 2 \_\_\_\_\_

### Malachi 3:7-10 – Seen in the Context of Numbers 18

*"Will a man rob God? Yet you rob me. "But you ask, 'How do we rob you?' "In tithes and offerings. You are under a curse – the whole nation of you – because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the Lord Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it."*

In order to properly understand these texts which are so often used to justify the paying of tithes, one needs to look at Numbers 18, the chapter in which the law governing the tithe is given. **This is the most authoritative piece in Scripture which prescribes exactly how tithes should be paid.** It forms part of the Law that was given to Israel. If tithing is as important as some people make it to be, **Numbers 18 should be the logical place where a study of this subject should begin.**

Before we look at this section of the Bible, we must make sure that we understand the priesthood that was closely related to the whole tithing system.

### **The Origin of the Priestly Orders of Aaron and Levi**

Both were instituted by God. After God had inaugurated Aaron and his sons as priests (Lev.8, Num.3:10), He rewarded Levi and his sons for supporting Moses against the worshippers of the golden calf by appointing them as assistant priests (Ex.32:26-29, Num.18:2-3). They could help with the transportation and maintenance of the tabernacle (Num.7), but they were not permitted to touch the holy things that were used during worship in the holy place. God said to Aaron:

*“Bring your fellow **Levites** from your ancestral tribe to join you and assist you when you and your sons minister before the Tent of the Testimony. **They are to be responsible to you and are to perform all the duties of the Tent, but they must not go near the furnishings of the sanctuary or the altar, or both they and you will die...But only you and your sons may serve as priests in connection with everything at the altar and inside the curtain.** I am giving you the service of the priesthood as a gift. Anyone else who comes near the sanctuary must be put to death” (Num.18:3-7, my emphasis).*

It is important to keep this distinction in mind when tithing is discussed. We learn more about how the priests operated when we read what David, Nehemiah and Hezekiah did during their time to restore the priestly divisions of duty in Israel (1 Chron.23, Neh.10:29, 2 Chron.31:2).

*“This was their appointed order of ministering when they entered the temple of the Lord, according to the regulations prescribed for them by their forefather Aaron, as the Lord, the God of Israel, had commanded him” (1 Chron.24:19).*

*“Hezekiah assigned the priests and Levites to divisions – each of them according to their duties as priests or Levites...” (2 Chron.31:2).*

In 1 Chron.24 we read that the priests were divided into 24 divisions according to their heads of family and that these divisions, in turn, had to do duty in the temple throughout the year (Neh.10:34). Hundreds of years later this system was still in place at the time of the announcement of the pregnancy of Elizabeth, the mother of John the Baptist (Luk.1:5-9).

*“In the time of Herod king of Judea there was a priest named Zechariah, who belonged to the priestly division of Abijah; ...Once when Zechariah's division was on duty and he was serving as priest before God...he was chosen by lot, according to the custom of the priesthood, to go into the temple of the Lord and burn incense.”*

If each of the 24 divisions had to take turns in performing their duty in the temple throughout the year, it meant that each priest and Levite was physically involved in the temple for only about two weeks of the year. I wonder if those who so readily quote from

Mal.3:10 to justify the paying of tithes to their churches realize that the Old Testament priestly ministry cannot be used as an example of “full time” ministry, because no “full time” ministry in the Old Testament temple was on duty for more than two weeks at a time during the year. During the time of King David many Levitical priests acted as building supervisors, officials, judges (1 Chron. 23:4) and others did duty as musicians and singers (1 Chron.23:5). Some might even have done duty as soldiers (1 Chron.27:5).

### **Where did the Levites stay?**

To understand the tithing system of Israel it is also important that we should know where the Levites lived. They did not stay in Jerusalem. Because they could not own lands or houses the other tribes had to make towns and homes available for them to live in (Num.18:20-23).

*“Command the Israelites to give the Levites towns to live in...And give them pasturelands around the towns. Then they will have towns to live in and pasturelands for their cattle, flocks and all their other livestock” (Num. 35:2-3).*

*“In all you must give the Levites forty-eight towns, together with their pasturelands” (Num. 35:7).*

Why also all the pasturelands around the towns? Again, as it will be seen later, the pasturelands play an important role in understanding Israel’s tithing system.

### **What did the Assistant Priests, the Levites, have to live from?**

*“I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting” (Num.18:21).*

### **How were the High Priest and the other Aaronite Priests supported?**

*“The Lord said to Moses, ‘Speak to the Levites and say to them: When you receive from the Israelites the tithe I give you as your inheritance, **you must present a tenth of that tithe as the Lord’s offering...From these tithes you must give the Lord’s portion to Aaron the priest**” (Num.18:26-28, my emphasis).*

The Levites had to give **a tenth of their tithe** which they received from the other eleven tribes to Aaron and his sons, the priests, to live on. It must come as a shock to those who so often quote Mal.3:10 as their proof text to learn that the “tithe” mentioned in verse 10 really refers to the tenth of the tithe that was collected by the Levites! It comes as a surprise to many to learn that the most important ministries under the Old Covenant did not receive the whole tithe in the way that many modern “priests” receive it today.

### **Where were the Tithes received and by whom?**

*“And we will bring a tithe of our crops to the Levites, **for it is the Levites who collect the tithes in all the towns where we work**” (Neh.10:37, my emphasis).*

*“And a priest descended from Aaron is to accompany the Levites when they receive the tithes, and the Levites are **to bring a tenth of the tithes up to the house of our God, to the storerooms of the treasury**” (Num.10:38, my emphasis).*

This verse once again upsets the theology of the tithing teachers who use Mal.3:10 as a basis for their teaching. To some people it will come as a shock to find out that the main tithe never went to the storeroom of the temple as they have so often heard it being taught! It was received in the 48 Levitical towns that were set apart for this purpose. **And only a tenth of the main tithe was sent to the storeroom of the temple for the priests** who were on duty to live from.

### **What did the Tithes consist of?**

When we look at all the parts of Scripture that deal with tithes, we notice that money is not mentioned anywhere (Num.18, Lev.27). Only agricultural products are named. From Scripture we see that the tithe of the people consisted of grain, new wine, oil, honey and all that could be produced off the land (2 Chron.31:5-6).

Some people argue that the reason why money is not mentioned is because it was not commonly available in those days. This point of view does not take into consideration that before we read about tithes in the context of the Law of Moses, the word “money” is already mentioned more than forty times in the first five books of the Bible. So for instance, slaves and property could be bought with money (Gen.17:12, Gen.23:9-15) and money could also be paid in terms of vows that were taken (Lev.27). Money could also be used for the paying of fines (Ex.21:35) and it had to be used to pay the ransom for lives during the taking of a census (Ex.30:11-16). Another case where money was involved was when shekels had to be paid for the redemption of the firstborn of Israel (Num.3:45-48). In Lev.25 detailed instructions are given in terms of the buying and selling of property. In the same chapter we read how the Israelites had to deal with debt and interest. Therefore, to reason that money was not commonly available in Israel is not a valid argument.

Another logical reason why we must believe that tithes consisted of agricultural products is found in Deut.14:22-29. Concerning the tithe that had to be eaten in Jerusalem Scripture has the following to say:

*“Be sure to set aside a tenth of all that your fields produce each year. Eat the tithe of your grain, new wine and oil, and the firstborn of your herds and flocks in the presence of the Lord...**But if the place is too distant and you have been blessed by the Lord your God and you cannot carry you tithe (because the place where the Lord will choose to put his Name is so far away),...then exchange your tithe for silver, and take the silver with you...Use the silver to buy whatever you like: cattle, sheep...**” (Deut.14:22-29, my emphasis).*

If money could be used for the payment of tithes, why was it necessary to exchange it again for livestock and other agricultural products?

### **What Percentage was the Tithe?**

For those who teach tithing in their churches, there can be only one answer to this question and that is that it must be ten per cent. One prominent Word of Faith teacher, John Avanzini, has the following to say in his book *God's Debt Free Guarantee*:

***"It is quite easy to prove from God's Word that the tithe is exactly 10 per cent"***  
(pp.56, my emphasis).

Is it easy to prove that it was "exactly" 10 per cent? The Old Testament Scriptures specify a number of different tithes:

1. A first yearly tithe had to be taken to the towns of the Levites

*"I give to the Levites all the tithes in Israel as their inheritance in return for the work they do..."* (Num.18:21).

2. A second yearly tithe had to go for a feast Jerusalem (Deut.12:5-7, Deut.14:23).

*"But you are to seek the place the Lord your God will choose...To that place you must go; there bring your tithes and special gifts...There, in the presence of the Lord your God, you and your families shall eat and shall rejoice in everything you have put your hand to..."* (Deut.12:5-7).

Whilst the first tithe had to go to the towns of the Levites for them to live from, this tithe had to be taken to Jerusalem for a feast to be eaten by the people themselves.

3. A third Year tithe is mentioned (Deut.14:28-29, Deut.26:12-13)

*"At the end of every three years, bring all the tithes of that year's produce and store it in your towns so that the Levites and the aliens, the fatherless and the widow who live in your towns may come and eat and be satisfied..."* (Deut.14:28-29, my emphasis).

Where the first tithe had to be divided between the towns of the Levites and the temple in Jerusalem to feed the priests, and the second tithe had to go to Jerusalem for a feast for the people, the third tithe had to be kept in the towns to feed the needy. If all these tithes are taken into account, they clearly exceed the 10% so widely applied in contemporary church circles.

If all these stipulations that govern Old Testament tithing are taken into consideration, one cannot help but be shocked by the inconsistent way in which modern tithing teachers go about applying selective verses out of context in order to justify their doctrines. Certain commonly accepted principles of Bible interpretation are just blatantly ignored! Equally disconcerting is the indiscriminate way that ordinary believers just accept what is preached and taught from some of their pulpits!

### **Malachi 3:10 and Guilty Priests**

A thorough reading of the Book of Malachi will reveal that Mal.3:10 is wrongly interpreted by many in the church. It will show that it is not only the common people that are being

rebuked by the prophet Malachi, but also the priests who were guilty of sacrificing stolen animals!

*“...and you bring what has been taken by robbery, and what is lame or sick...”*  
(Mal.1:13, NAS)

*“And now this admonition is for you, **O priests**”* (Mal.2:1).

*“It is you, **O priests**, who despise my Name”* (Mal.1:6).

Sound hermeneutics would not allow a passage like Mal.3:8-10 to be applied out of its context. This passage must be interpreted against the background of all the rules and regulations that govern the tithing system of which it forms part. Concerning all these statutes and regulations of Old Testament Law which also regulated the tithing system, God sternly warned:

*“See that you do all I command you; do not add to it or take away from it!”*  
(Deut.12:32).

The context clearly shows that the priests were the guilty ones who were robbing God while ministering at the altar! This fact is usually totally ignored when preachers use Mal.3:9 to warn people about the curses that will strike them when they “rob” God.

### **The Seventh year Sabbath and the Jubilee**

According to Scripture it was unlikely that tithes could be paid during the seventh year Sabbath and during the Jubilee that occurred every fiftieth year, because then the fields had to be left unploughed and unplanted.

*“For six years you are to sow your fields and harvest the crops, but during the seventh year let the land lie unploughed and unused. Then the poor among your people may get food from it...”* (Ex.23:10-11).

*“The fiftieth year shall be a jubilee for you; do not sow and do not reap...”*  
(Lev.25:11).

Is there a modern-day tithing teacher who incorporates something of this principle of rest into his teachings? The question must be asked: **which principle of Bible interpretation do modern tithing teachers use that gives them the right to pick and choose verses randomly and at will to make up their own version of the tithing?**

### **THE ALTERNATIVE – NEW TESTAMENT STEWARDSHIP**

#### **Giving – One of the principles of New Testament stewardship**

##### **The Underlying Principles**

**1. It is more blessed to give than to receive** (Luke 6:38).

- 2. According to your ability** (2 Corinthians 8:12, Leviticus 27:8, Acts 11:29, Esra 2:69).
- 3. Not sparingly** (Mark 12:43, 2 Corinthians 8:3, 9:6).
- 4. Not under compulsion** (2 Corinthians 9:7).
- 5. As each decides in his own heart** (2 Corinthians 9:7).
- 6. Systematically, planned and regularly** (1 Corinthians 16:2).

Nowhere does Paul or any other New Testament writer specify a certain percentage as a underlying principle in giving. Paul's teaching that giving should not be under compulsion and that each one should give what he decides in his own heart is in stark contrast with the tithing rule imposed in so many churches. Paul teaches general principles. The rich must be rich in good deeds, generous and willing to share.

**Those who have in abundance must be released from the law of giving only a tenth, while those who are poor and in need, must be released to give according to their ability (1 Timothy 6:17-18, 2 Corinthians 8:2-14).**

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