

Testing the Tithing Doctrine

The following are the scriptures that are usually used as a basis for the tithing doctrine: **Gen. 14:17-20, Gen. 28:20-22, Malachi 3:7-10** and **Matt. 23:23**. When studied in their context, it becomes clear what they really mean.

1. Malachi 3:7-10 (Verse 10 is the most popular verse used by those who promote tithing).

“Bring the whole tithe into the storehouse, that there may be food in my house...”

Num.18 would be the logical place to begin when tithing is discussed as it is the section in which God specifies how the Old Testament tithing law should be applied. At the outset one must understand that Israel under the old covenant, was ruled by a priestly class and that they were supported by the tithing system.

Where did the priests live?

It is important to understand that the priests could not own land or houses and therefore 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...and livestock” (Num. 35:2-3).

How were the priests who did duty in the temple supported?:

*“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).*

It must come as a surprise to those who so often quote **Mal.3:10** that the **“tithe” mentioned in verse 10 really refers to the tenth of the tithe** that was collected by the Levites! The main tithe never went to the storeroom of the temple as we so often hear it being taught in some churches! It was received in the 48 Levitical towns (**Num. 35:7**) 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..

How long did the priests do duty?

In **1 Chron. 24** we read that the priests were divided into 24 divisions 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:

*“...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” (Luk. 1:5-9, my emphasis).

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 was involved 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 realize that the Old Testament priestly ministry cannot be used as an example of “full time” ministry, because no Old Testament priest served for more than two weeks at a time during the year.

Was money involved in tithing?

Reading **Num. 18** and **Lev. 27** we notice that in connection with tithing, money is mentioned nowhere – only agricultural products are named (**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**). 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**. Tithes had to serve as food:

*“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?

The traditional answer which is based on a wrong interpretation of **Mal. 3:10**, is that it must be ten per cent. I have already quoted what the prominent Word of Faith teacher, John Avanzini, has 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 really easy to prove that it was “*exactly*” 10 per cent? I have already shown that the priests doing duty in the temple received only a tenth of the whole tithe for their support. Furthermore the Old Testament specifies a number of different tithes:

1. A first yearly tithe had to be taken to the towns of the Levites (**Num. 18:21**).
2. A second yearly tithe had to go for a feast Jerusalem (**Deut. 12:5-7, Deut. 14:23, 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 so that strangers, the fatherless, the widows and the needy could be looked after (**Deut. 14:28-29, Deut. 14:28-29, Deut. 26:12-13**).

What percentage did all these different tithes amount to? Definitely not only 10 per cent!

Corrupt priests

A thorough reading of the Book of Malachi will reveal that it is not only the common people that are being rebuked, 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**, my emphasis).

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 High Priesthood of Jesus abolished tithing

“For when there is a change of the priesthood, there must also be a change of the law” (**Heb. 7:12**).

It is difficult to understand why any discussion concerning tithing, the Sabbath or the keeping of any other Old Testament law, does not start with a study of **Hebrews 7:12**.

The whole discussion in the context of Hebrews chapter 7 makes it very clear that the law that was changed was the Mosaic Law. Jesus being a descendant of the tribe of Judah, and not of the tribe of Levi, did not qualify to become a priest under the law of the old Mosaic system. Therefore, in order for Him to become a High Priest, the law had to be changed to accommodate Him. At Christ’s death His blood took the place of the blood of the Passover lamb and the place of Aaron as high priest was taken by Jesus. One of the results of the death and resurrection of Christ Jesus was that the old system of priests was replaced by the New Testament priesthood of all believers (**1 Pet. 2:5-9, Rev. 1:6, 5:9-10**). Because the Old Testament priesthood came to an end as result of Jesus’ death on the cross, the tithing system which supported it was also no longer necessary. **In its place came the principles of New Testament stewardship which includes the principle of giving by grace.** The total absence of any mention of tithing in the letters of the New Testament can only be explained by the fact that no such law was given to the church.

2. Gen. 4:17-20 – Abraham and Melchisedek

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

- i. Nowhere in the context of **Gen. 14** do we read that God ever instructed Melchisedek to pay a tithe to anybody.
- ii. Abraham's paying of a tithe was a once off voluntary act, unique in the sense that in his life time he never did it again.
- iii. Furthermore, **Heb.7:4** states that it was an offering **taken from the spoils of war. Of his own possessions nothing was given.**
- iv. 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 this way of applying Scripture, nine tenths should be given to Satan, because in the context, after having given a tenth to Melchisedek, Abraham gave the rest of the loot to the king of Sodom! (**Gen.14:23-24**).
- v. Nowhere in Scripture do we read that God's blessing on the life of Abraham depended on his having to pay tithes.
- vi. Nowhere in Scripture is this incident used to motivate Jews or Christians to pay tithes.

3. Genesis 28 – Jacob bargains with God

Jacob, just like in the case of Abraham, does not respond to a command given to him by God. It is he himself that schemes and negotiates with God; He asks that God must first bless him with food and clothes and a safe journey and then he will give a tenth of what he receives, back to God.

4. Jesus, the Young Ruler and Zacheus

“Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices – mint, dill and cummin. But you have neglected the more important matters of the law – justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former” (Matt. 23:23).

(i). What Jesus says in **Matthew 23:23** cannot be used to justify the paying of tithes in the New Testament church, because at the time that He spoke the words the Old Testament was still in force. It only came to an end at the moment of His death on the cross:

“For where a testament is, there must also of necessity be the death of the testator. For a testament is of force after men are dead: otherwise it is of no strength at all while the testator liveth” (Heb. 9:16-17).

(ii). **The Rich Young Ruler (Luk. 18:18-24) and Zacchaeus (Luk. 19:1-8)**

*“You still lack one thing. Sell everything you have and **give it to the poor...**” (Luk. 18:22, my emphasis).*

It is interesting to note that Jesus did not say to the young ruler that a tenth of the proceeds had to go to the priests in the temple; he had to give it to the poor! (**Luk.18:18-24**). According to what is being preached in some circles today, one would think that Jesus should rather have said to him to take it to the “house of God.” In a similar situation when Zacchaeus said to the Lord that he was going to give half of what he owned to the poor and that he was going to repay those who he had cheated, Jesus did not say a word about tithes that had to be paid to the priests in the temple! (**Luk. 19:8**).

New Testament Stewardship

‘What is this I hear about you? Give an account of your management...’” (**Luke 16:1**).

Giving – The New Testament alternative to tithing

(A). The Underlying Principles

- (i). It is more blessed to give than to receive (**Luke 6:38**).
- (ii) You must give according to your ability (**2 Corinthians 8:12, Leviticus 27:8, Acts 11:29, Ezra 2:69**).
- (iii). You must not give sparingly (**Mark 12:43, 2 Corinthians 8:3, 9:6**).
- (iv). You must not to give because you are under compulsion (**2 Corinthians 9:7**).
- (v). Each one must decide for himself how much to give (**2 Corinthians 9:7**).
- (vi). You must plan and give regularly (**1 Corinthians 16:2**).

Nowhere does Paul or any other New Testament writer specify a certain percentage as an 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 (**1 Timothy 6:17-18, 2 Corinthians 8:2-14**).

(B). Biblical Priorities in Giving

(i). You must first give yourself to the Lord.

*“For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints. And they did not do as we expected, but **they gave themselves first** to the Lord and then to us in keeping with God’s will” (**2 Cor. 8:4-5**, my emphasis).*

The easiest thing to give, is money. The giving of yourself and your time to minister to the spiritual needs of others requires a different type of commitment than just the opening of your purse.

(ii). One must care for the needs of one’s family first (1 Timothy 5:4-16)

(iii). The needs of the Body of Christ must be looked after

When it comes to material things there should be a balance in the Body.

“...your plenty will supply what they need, so that in turn their plenty will supply what you need. Then there will be equality” (2 Corinthians 8:14).

(iv). Legitimate New Testament ministries need to be supported

Conclusion

Most of those who quote **Malachi 3:10** as bases for their tithing doctrine, ignore the context of the specifications given by God in **Numbers 18**. In the 55 verses which make up the four chapters of the book of Malachi the priests are rebuked, amongst other things, for offering soiled food and sick and blind animals. In chapter three they are specifically addressed for not bringing the whole tithe meant for the storehouse of the temple. To those who teach tithing, the question can now be asked: **which principle of Bible exposition is used** to specifically select **Malachi 3:10** out of 55 verses and place it as a rule on the church? If such a principle can not be given, what prevents anybody, for instance, from selecting any other verse from the book of Malachi, or any other part of the Old Testament, and start a new ritual in the church on a Sunday? Who would dare quote **Malachi 2:8** as “proof” that animals can be offered in church?

Many pastors and teachers show their ignorance concerning sound principles of Bible exposition in the way they present the tithing doctrine to their churches.

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