

Tithing

By Dr. Gary M. Gulan, ©1983 (Rev. 86,91,03)

Introduction: The word "tithe" (Hebrew "hasar" and Greek "dekatas") means a "tenth." The word "tithe" is an old English term seldom used in modern everyday language, although the word "tenth" is. The "tithe" is best known as a Jewish command for giving under the Mosaic Law and was always based on the total income of the individual, (Deuteronomy 14:2).

The question is often asked, "Should the Christian 'tithe' to the Lord today?" Pastors and churches have answered this question in at least three major ways: **First**, "tithing" is a command and Christians are legalistically obligated to tithe. **Second**, the "tithe" has been viewed as an outdated principle for Israel and was done away with by the inception of the church. And, **third**, the "tithe" has been made a voluntary personal choice showing an attitude that the Lord deserves the first portion and showing reliance on the Lord for the rest.

When we see the "tithe" in its historical setting we can appreciate its significance and value in our giving.

1. DURING THE PATRIARCHAL TIME

The Patriarchal time period took place prior to the Mosaic Law.

A. Abraham's "tithe," (Genesis 14:17-20).

1. A brief explanation: Abraham voluntarily gave a tithe to Melchizedek, a priestly representative of God, of all the goods taken back from rescuing his nephew Lot. Abraham received a blessing from Melchizedek which was the expression of God's approval for his tithe.

2. Basic principle: A tenth of the best was given in recognition of the fact that the Lord gave both victory and material goods.

B. Jacob's "tithe," (Genesis 28:20-22).

1. Brief explanation: Jacob made a conditional vow to God that as God would guide him in the way he should go and give him both food and clothing, then he would tithe showing a thankful heart to God.

2. Basic principle: A tenth was given recognizing the fact that God was supplying individual needs.

2. UNDER THE MOSAIC LAW

God gave a covenant to Israel through Moses which became the Old Testament "Law."

A. Tabernacle Days, (Leviticus 27; Numbers 18; Deuteronomy 12; 14; 26). Israel was not just required to give 10 percent. It was 23 1/3 percent per year.

1. Brief explanation: Tithing was a command to the people of Israel, (Leviticus 27:30-34; Deuteronomy 12:6-7). Israel had three main tithes: first, a "tenth" was given to the Levites, the full time servants of the Lord, (Numbers 18:21; Deuteronomy 14:27; Numbers 18). The Levites were not to be given any land as an inheritance in Canaan, so as a reward for their service to God the people were to support them through their tithe, (Numbers 18:21-32); second, a second "tenth" was given for the sacred feast, (Deuteronomy 14:22-26); and third, an extra "tenth" was given every third year in their local area for those in need, both religious servants and community poor, (Deuteronomy 14:28-29; 26:12).

2. Basic principle: The tenth supported the full time servants of the Lord. The tenth was part of the worship the Lord. The tenth was used to met the needs of the people of Lord.

B. Temple Days, (2 Chronicles 31; Nehemiah. 10; 12; 13; Malachi 3). At this time, Israel was responsible for more than 10 percent. It was 30 percent a year.

1. Brief explanation: Upon completion of the original temple and under the restoration of the temple years later, all of the people of Israel were commanded to tithe, of their first fruits and of all they produced, as holy unto the Lord, (2 Chronicles 31:5-6; 11-12; Malachi 3:8-10). This tithe had three purposes. First, it represented Israel's consecration to the Lord, (2 Chronicles 31:6). Second, it took care of the full time workers of the Lord, the Levites, singers, porters and priests, (Nehemiah 10:37-39, 12:44, 13:5). Third, it was distributed to the needs of the brethren, (Nehemiah 13:12-13).

2. Basic principle: The tenth again supported the full time servants of the Lord. The tenth again represented the people's consecration to the Lord. The tenth again met the needs of the Lord's people.

3. WITHIN THE CHURCH DISPENSATION

There are no direct commands concerning "tithing" for the church nor any record of a "tithe" given by someone of importance in the church. The "tithe" could be a useful tool of giving as long as the giver realizes he is not under the Old Testament Mosaic Law and a "tithe" is not to limit his giving. Notice the following points.

A. Typology Of Abraham's Tithe, (Hebrews 7:1-8:2)

1. Brief explanation: Abraham gave tithes to Melchizedek who was a superior priest to Levi. Abraham was commended for his offering tithes to Melchizedek. Now, Christ's priesthood is superior to both Levi and Melchizedek, (Hebrews 7:15).

2. Basic principle: Since tithes were offered to Melchizedek and blessings were received, how much greater would the blessing be since Christ's priesthood is superior to that of Melchizedek, if we were to offer tithes to Christ.

B. Priestly Service Fulfilled and Changed, (Hebrews 7:1-8:2).

1. Brief explanation: The Mosaic Law was given to Israel. The Mosaic Law was not imposed upon the church because the Levitical priesthood was replaced (Hebrews 7:12,18,19, 28; 8:7-13; 9:15; 10:20), Therefore, the command to offer "tithes" for the church has ceased.

2. Basic principle: The priestly service of the Levites ended with death, however, the priestly service of Christ continues forever because He rose from the dead. Christ is now the church's High Priest after a new order of priests, (Hebrews 7:26-28; 4:15). Christians are now in the realm of Christ's Priesthood (1 Peter 2:5). Christians offering "tithes" voluntarily in the spirit of Abraham's tithe, shows the fact that Christ's priesthood is superior to that of the Levitical priesthood. Also, under the Mosaic Law those within the priesthood were instructed to pay "tithes" from their share, (Numbers 18:26). Should the Christian's priesthood be any different?

C. The Church's Needs Are Very Similar To The Needs Of Israel

1. Brief explanation: Under the Levitical priesthood there were three basic needs met through the tithe. First, it met the economic provision for the full time ministers (the Levities, singers, porters, and priests). Second, it was a part of the worship of the Lord through giving. Third, it met the individual needs of the Lord's people.

2. Basic principle: The church has the very same basic needs as the assembly of Israel. These needs can only be fulfilled through God's people giving in a systematic regular way. At the very least a voluntary tithe meets this need.

Conclusion: Money and possessions are of a great concern to the Lord. Those who voluntarily tithe realize some of the great blessings from God for at least four reasons.

1. They recognize Christ's true position as high priest.
2. They recognize everything they have as coming from the Lord.
3. They recognize the regular needs of other Christians within their local church.
4. They recognize their responsibility of contributing to the General Fund of their local church.

There are at least four cautions that those who tithe voluntarily must guard against.

1. They must be cautious about thinking that they are required to "tithe" as part of the Law for the Christian.
2. They must be cautious about thinking that the "tithe" relieves them of other financial responsibilities to the Lord.
3. They must be cautious about thinking that only the "tithe" is the Lord's and the rest is theirs.
4. They must be cautious about thinking that because they "tithe" they are more spiritual than others who do not tithe, or do more or less than a tithe.