

# *The Bible & Money ... The New Covenant Doctrine of Giving: Does tithing apply to Christians?*

## **1) Tithing Before the Mosaic Law**

### *a. Abraham's Tithe*

Who gave a tithe to whom? ABRAHAM gave a tithe to MELCHIZEDEK.

Did Abraham give a tithe from the spoils or from his possessions? SPOILS.

Hebrews 7:4 proves that Abraham gave a tithe from the SPOILS.

The DIVERSITY of the practices between these societies is GREATER than the consistency

Conclusions on Abraham:

- 1) Abraham's giving of a tithe is directly connected with his VOWS to God that he would keep none of the SPOILS.
- 2) Abraham's tithe was a borrowed PRACTICE from the surrounding culture.
- 3) No EVIDENCE exists that Abraham was commanded to tithe.
- 4) Neither is there evidence that Abraham CONSISTENTLY tithed.
- 5) Abraham gave voluntarily and is never described in Scripture as giving a tithe of the increase of his POSSESSIONS.

Numbers 31:27-29 demonstrates that Abraham was not obeying the Mosaic Law.

### *b. Jacob's Tithe*

Is this reverential worship, or a FAITHLESS conniving man?

Jacob's response to God's promise:

- 1) he responded in FEAR
- 2) he made a CONDITIONAL vow

Description does not EQUAL prescription.

Conclusion to Jacob's Tithe:

Jacob's Response:

- 1) Genesis 28:22 could be understood as Jacob's attempt to BRIBE God
- 2) Jacob seems to have been a specialist in the area of NEGOTIATION (see Genesis 25:29-34; 29:18)
- 3) Jacob does not appear to be CONVERTED yet in the present passage.
- 4) Genesis 32 portrays Jacob as not believing God's PROMISES.
- 5) Jacob did not tithe for 20 years.

Tithing before the Mosaic Law: Conclusion

This period contains no COMMAND for anyone to tithe.

## 2) Tithing in the Mosaic Law

### a. *Leviticus 27:30–33*

- This passage is a GENERAL INTRODUCTION to tithing in the Mosaic Law.
- Tithes in the Mosaic Law are distinct from VOWS.

What is liable to tithes?

- 1) SEED of the land
- 2) FRUIT of the tree
- 3) Every tenth ANIMAL of the herd or flock

All three categories are connected to the LAND.

MONEY is mentioned, but not liable to tithes

Structure of Mosaic Tithes

The Cattle/Animal Tithe – Leviticus 27:30-33

The Levitical Tithe – Numbers 18:20–24

The Priestly Tithe – Numbers 18:25–30

The Festival Tithe – Deuteronomy 14:22–27

The Charity Tithe – Deuteronomy 14:28–29

A total of 5 tithes

### b. *Numbers 18:20–24: The Levitical Tithe*

Who receives this tithe? LEVITES

Why do they get it? For bearing the burden and not getting an INHERITANCE of land.

Where is it eaten? ANYWHERE

### c. *Numbers 18:25–28: The Priestly Tithe*

There were two instructions for the Priestly Tithe.

- 1) the AMOUNT was prescribed as one-tenth of all they received as gifts
- 2) the QUALITY of the offering was to be the best of what they had received

### d. *Deuteronomy 12:17–19; 14:22–27; 26:10–16: The Festival Tithe*

Deuteronomy 12:17–19:

- 1) Can't eat within own GATES
- 2) Eat in the place God chooses: JERUSALEM
- 3) Don't forget the LEVITES

	<b>Levitical Tithe</b>	<b>Festival Tithe</b>
<b>Location</b>	Eat anywhere	Jerusalem
<b>Recipients</b>	<u>LEVITES</u>	All of Israel
<b>Owner</b>	Levites	<u>ORIGINAL OWNERS</u>
<b>Purpose</b>	Replace land inheritance	Teach fear of the Lord
<b>Redemption</b>	<u>ADD 20%</u>	No mention of 20%

Main Objection that the Festival Tithe was NOT an added tithe on top of the Levitical Tithe:  
*It is unlikely that the Festival Tithe would have been instituted without introduction or clarification.*

In both Deuteronomy 12:19 and 14:27 the Israelites are exhorted not to NEGLECT the Levites. These verses are a reference to the Levitical Tithe since that is the tithe that PROVIDED for the Levites and guaranteed they would not be neglected.

### *e. Deuteronomy 14:28–29: The Charity Tithe*

Is it *another* tithe?

If the Charity Tithe replaced the Levitical Tithe every third year, then how were the Levites SUSTAINED that year?

Also, if the Charity Tithe replaced the Festival Tithe every third year, did the Israelites just ignore the prescribed FEASTS in those years?

### *f. Summary of Tithing in the Mosaic Law*

#### *i. The Amount*

The tithe laws are more COMPLICATED than a mere ten percent.  
 No mention is made of tithing from INCREASE (OR INCOME).

The Levitical Tithe was ten percent of the Israelites' income from the land.

The Festival Tithe was another ten percent of a person's income, with both of these tithes totaling twenty percent... *from the land*.

Finally, the Charity Tithe averaged three and one-third percent every year. When including the Sabbatical Year in calculations, this adds up to approximately twenty percent of an Israelites' overall income per year in a seven-year cycle in tithes only.

Levitical Tithe = 10%

Festival Tithe = 10%

Charity Tithe = 3 1/3%

Total = 23 1/3 %

### **Calculations for the Tithe in the Mosaic Law**

	<b>Levitical</b>	<b>Festival</b>	<b>Charity</b>	<b>Total</b>
<b>Year 1</b>	10%	10%	0%	20%
<b>Year 2</b>	10%	10%	0%	20%
<b>Year 3</b>	10%	10%	10%	30%
<b>Year 4</b>	10%	10%	0%	20%
<b>Year 5</b>	10%	10%	0%	20%
<b>Year 6</b>	10%	10%	10%	30%
<b>AVERAGE</b>				23 1/3%
<b>Year 7</b>	0%	0%	0%	0%
<b>AVERAGE</b>				20%

ii. Historically

Second, historically speaking, Judaism around the time of Christ understood the Old Testament as *prescribing* MULTIPLE tithes: Tobit, Josephus, and the Mishnah.

If the New Testament writers considered tithing as consistent with the new covenant era then their understanding would have been that of TWO or THREE tithes.

iii. Increase of the Land

Tithes were given from the increase OF THE LAND. The Mosaic law never directed the Israelites to give of their increase; it specified particular products that were liable to tithe laws.

What is “the land”? PALESTINE (OR, ISRAEL)

In the New Testament period, artisans, fishermen, and TRADESMEN did not pay tithes on their income, and Jews OUTSIDE of Palestine (those in the Diaspora) did not pay tithes on anything.

*g. Pre-Mosaic Tithing Versus Mosaic Law Tithing*

<b>Abraham</b>	<b>Mosaic law</b>
connected to a vow	not subject to vows
occasional	systematic
for Melchizedek (a priest)	(partially) for the Levites
voluntary	compulsory
not of his possessions	tithe on increase of possessions
ten percent	Averages twenty percent

<b>Jacob</b>	<b>Mosaic Law</b>
connected to a vow	not subject to vows
occasional	systematic
general increase (?)	specific products liable

### 3) Tithing After the Mosaic Law in the Old Testament

Several passages: 2 Chronicles 31:5–6; Amos 4:1–4; Nehemiah 10:37–39; 13:5, 12; Malachi 3:6–12

*a. Malachi 3: Will a man rob God?*

Question 1: What do “offerings” refer to? SEE EXODUS 29:27-28; LEVITICUS 7:14

Question 2: What does the “storehouse” refer to? NOT A CHURCH; STORAGE FACILITY (BARN)

Question 3: Is this “testing” universal? NO, TEST ME “IN THIS”

Question 4: What is the promised reward?

The promised reward is threefold:

- 1) the windows of heaven will be opened = RAIN
- 2) God will prevent the devourer = STOP LOCUSTS
- 3) the vines will not cast their fruit = ABUNDANT CROPS

Therefore, is a failure to tithe mean that you are “robbing God”? NO!!!

#### 4) Parallels to Tithing in the Old Testament

The Levirate Law: Genesis 38 and Deuteronomy 25:5-10 (maybe Ruth 4)

**Definition:** if brothers live together and one of them dies without an heir, one of the surviving brothers takes his widow to wife, and the first-born of this new marriage is regarded by law as the son of the deceased

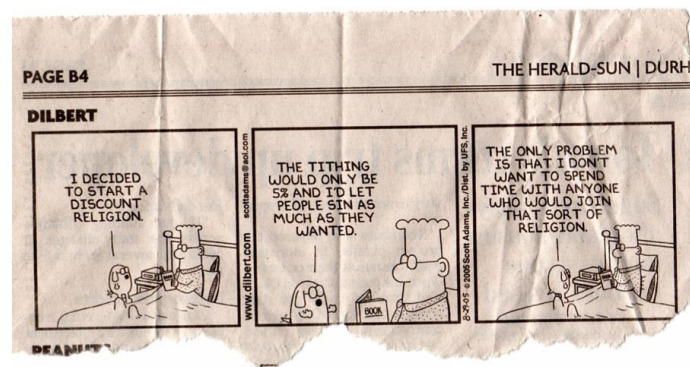
**Purpose:** so that the line of the deceased brother does not end

**Jesus:** The Sadducees asked Jesus a question concerning levirate marriage and the resurrection (Matt 22:23–28; Mark 12:18–27; Luke 20:27–38). This question gave Jesus every opportunity to abrogate or abolish the Levirate Law.

#### Levirate Law and Tithe Laws Compared

	levirate law	tithe laws
Introduced without reasoning/justification	YES	YES
Practiced before the Mosaic law	YES	YES
Obligatory before the Mosaic law	YES	<u>NO</u>
Widespread; origin unknown	YES	YES
Codified, with changes, into the Mosaic law	YES	YES
Practiced outside the Pentateuch (in OT)	YES	YES
Received a tract in the Mishnah	YES	YES
New Testament never explicitly abrogates	YES	YES
Jesus discussed and never abrogated	YES	YES

Therefore, the existence of a practice prior to the giving of the Mosaic law as well as subsequent to it does not *necessarily* prove that it was meant to continue into the new covenant period. The assertion is inadequate that, because tithing existed prior to the giving of the Mosaic law, it must continue to be practiced by God’s people in later periods.



# MORE INFORMATION

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## WEBSITES:

[groups.yahoo.com/group/slavesoftheWord](http://groups.yahoo.com/group/slavesoftheWord)

- I moderate the chat room
- Will have PowerPoint slides and handouts (in files section)

[groups.yahoo.com/group/Tithing-Study](http://groups.yahoo.com/group/Tithing-Study)

- Chat room on tithing
- Good resource, but I do not ascribe to all views posted

[slaveoftheword.blogspot.com](http://slaveoftheword.blogspot.com)

- Blog I started this year
- Starting to include some more historical discussions on tithing