

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

Why focus on deconstructing tithing?

Before a new model for giving can be ACCEPTED, the old model must first be completely and utterly REJECTED. Because of the old model, that of giving ten percent, Christians tend to use it as a MINIMUM or GUIDELINE. They tend to fall back into the “ten percent rut.” Thus, a complete embrace of the new model can only occur when the old model has been totally rejected.

In 1916, each church member gave 2.9% of their income.

In 1933, each church member gave 3.2% of their income.

In 1955, each church member gave 3.2% of their income.

In 2003, each church member gave 2.6% of their income.

Southern Baptists gave about 3% of their income between 1987-1989 and 2% in 2002.

With one exception, the more money one makes, the less likely they are to TITHE.

Here is one of the unwritten laws: 20 percent of the members give up to 80 percent of the annual budget. In most cases, 50 percent or more give little or nothing.

**Tithe:** The word “tithe” means ONE-TENTH or TEN PERCENT.

**Old Testament Tithing:** The act of giving 1 out of every 10 items produced from the GROUND (crops: grain from the SOIL or fruit from the TREES) or from the herd. It only applied when the Israelites lived in PALESTINE and NEVER referred to earned income.

Our Goal: the basic New Testament principle of giving is that Christians ought to place all their RESOURCES at God’s disposal since God has MANIFESTED His grace by putting His resources at Christians’ disposal.

# *SUMMARY OF ARGUMENTS ADVOCATING TITHING*

The following arguments are arranged in order of weakest to strongest. Furthermore, advocates of tithing sometimes have provided reasons for tithing that do not qualify as arguments. These are not included.<sup>1</sup> The arguments have also been broken into three categories: Deceptively Attractive Arguments, Unconvincing Arguments, Arguments Deserving Consideration.

## *Deceptively Attractive Arguments*

- (1) Argument from the Garden: God has always set aside a sacred portion for himself. The fact that he did this in the Garden of Eden by setting aside a portion of the trees demonstrates the universality of tithing.
- (2) Continuity Argument: The people of God have always given a tenth and Christians should also.
- (3) Concession Argument: Christians are supposed to give all, but since they have failed in this, they should at least give a tenth.
- (4) Exceeding Righteousness Argument: Christian giving should exceed the giving of the Jews, since Christians have received so much grace. Sometimes Matthew 5:20 is cited for a proof-text.
- (5) Anecdotal Argument: God's blessing on those who have faithfully tithed demonstrates that this is his method for giving in the current era.
- (6) Tithing as the Eleventh Commandment: Since Leviticus 25:1–2 places the context of Leviticus 25–27 on Mt. Sinai, and since tithing is commanded in Leviticus 27:30–33, tithing should be considered as binding as all the Ten Commandments.

## *Unconvincing Arguments*

- (7) Argument from Genesis 4: Tithing goes back to Abel (who tithed) and Cain (who did not), based upon the Septuagint (Greek translation of the Old Testament) and Hebrews 11:4.
- (8) Historical Argument: Tithing is a well-tested, ancient form of giving that has been validated throughout church history.
- (9) Pragmatic Argument: Tithing is easy to understand, it is easy to do, and it is systematic. This is the only reasonable method of giving based upon Scripture.
- (10) Argument from the Sabbath: Just as the Sabbath is still binding, so is tithing.
- (11) Argument from Malachi 3: Since Malachi 3 declares that withholding tithes is equivalent to robbing God, Christians should tithe. One form of this argument relates the withholding of tithes to the commandment against stealing.

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<sup>1</sup> For example, “the excuse argument” says that the reason people argue against the tithe is because they do not want to tithe; the reason they do not want to tithe is because they lack faith that God will provide for them (Charles Stanley); the greed argument says that people argue against tithing because they want to hold on to their money (Duncan and Charles Stanley). Also not included is a hermeneutical argument: if a law is not explicitly repealed, then it is still binding.

(12) Jerome's Argument: The clergy are in the line of the Levites; their portion is God. Therefore, the clergy today are due tithes just as the Levites were due tithes in the Old Testament.

(13) Argument from Jesus' Example: Since Jesus was never accused of failing to tithe, and since the Pharisees ate with him (demonstrating that he was not a law breaker on tithing), he must have tithed. Since Jesus tithed, so should we.

(14) The Caesarian Argument: Matthew 22:21b says to give to God the *things* that are God's. These "things" refer to tithes.

### *Arguments Deserving Consideration*

(15) Argument from the Mosaic law: Since Deuteronomy 16:17 commands proportional giving, and Paul is referencing Deuteronomy 16:17 in 1 Corinthians 16:2, tithing, the prescribed proportion, is still binding.

(16) The Argument from Hebrews: Hebrews 7 proves that Christians should tithe. Since tithes were due to Melchizedek, and Jesus is in the line of Melchizedek, tithes are now due to Jesus.

(17) The Argument from Jesus' Teaching: Matthew 23:23 should be understood as Jesus commanding Christians to tithe. Rather than referring to Matthew 23:23 as a command, some use commend, endorse, approve, or sanction. Furthermore, if Jesus wanted to abrogate the law, this was the perfect time to do that.

(18) Moral Law Argument: Tithing is a part of the moral law (within the view that the Mosaic law has 3 parts: civil, ceremonial, and moral) and therefore continues.

(19) Paul commended tithing conceptually: Though Paul never mentioned tithing explicitly, the concept is present in his epistles (especially 1 Corinthians 9:13; 16:2).

(20) The Argument from Natural Law: Since tithing was practiced before the Mosaic law and by almost all nations in the history of the world, it is a part of natural law or is a universal law (typically based upon its ancient practice).

## Tithing in Church History

### PRE-1870 LIST

#### *Negative Evidence*

**Clement of Rome** (c.a. 100)

*Didache* (c.a. 100)

**Justin Martyr** (100–165)

**Tertullian** (160–230)

#### *Ambiguous*

**Irenaeus** (130–200)

**Constantine** (c.a. 325)

**Huldreich Zwingli** (1484–1531)

**John Calvin** (1509–1564)

**John Knox** (1514–1572)

**Jonathan Edwards** (1703–1758)

**John Wesley** (1703–1791)

**Charles Haddon Spurgeon** (1834–1892)

#### *Against Tithes being binding on Christians*

*Didascalia Apostolorum* (ca. 225)

**Epiphanius** (370)

**Thomas Aquinas** (1225–1275)

**John Wycliff** (1328–1384) **John Huss** (1373–1415) basically agreed with Wycliff.

**Erasmus** (1466–1536)

**Martin Luther** (1483–1546)

**Anabaptists** (particularly the Swiss) (ca. 1525)

**John Smyth** (1609)

**Puritans and Pilgrims of Massachusetts** (17th century)

**John Cotton** (1585–1652)

#### *Advocate Tithing*

**Clement of Alexandria** (150–215)

*Apostolic Constitutions* (4th century)

Synod of Gangra (ca. 350)

Hilary of Poitiers (366)

Basil of Caesarea (370)

**Ambrose** (374)

Cassian (410)

Isidore of Pelusium (450)

Caesarius of Arles (490)

Eugippius and Severinus (ca. 510)

**Second Synod of Macon** (585)

Pope Gregory the Great (600)

Egbert (750)

Pipin (750)

Synod of Rowen (unknown; probably 879)

Charlemagne (779)

Offa, King of Mercia (8th century)

Edward (1050)

William the Conqueror (1066)

**Bernard of Clairvaux** (1139)

**Matthew Henry** (1662–1714)

Charles Leslie (English; 1700)

**Increase Mather** (1639–1723)

W. Bohun (English; 1731)

An English Prelate (1786)

James Gambier (English; 1794)

Richard Belward (English; 1782)

W. Edmeads (English; 1811)

**Cotton Mather** (Congregationalist; 1833)

**Charles G. Finney** (1792–1875)

#### *Advocate tithing, but as a compromise*

Origen (186–255)

John Chrysostom (375)

Jerome (385)

Augustine (400)

Anastasius Sinaita (544)

## THE TITHING RENEWAL LIST

### *Advocate Tithing*

A. W. Miller (1873)  
William Speer (Presbyterian; 1875)  
**Thomas Kane** (Presbyterian; 1876)  
A. J. Gordon (1877)  
A. T. Robertson (1886)  
Kenrick Peck (English barrister; 1891)  
N. L. Rigby (1895)  
George D. Watson (1896)  
S. B. Shaw (1897)  
Joseph Parker (Congregationalist; 1900)  
**E. B. Stewart** (Presbyterian; 1903)  
Charles Cook (Baptist; 1903)  
Charles William Harshman (1905)  
**Henry Lansdell** (English; 1906)  
John Wesley Duncan (1909)  
George W. Brown (1911)  
Arthur V. Babbs (1912)  
John Albert May (Methodist Episcopal; 1919)  
Martha F. Bellinger (1919)  
Frank H. Leavell (1920)  
P. W. Thompson (1920)  
James A. Hensey (Methodist Episcopal; 1922)  
Luther E. Lovejoy (1924)  
Julius Earl Crawford (Meth Episc; 1926)  
Monroe E. Dodd (Baptist; 1929)  
William R. Rigell (1930)  
Emmet Fox (New Age; 1931)  
Patrick J. Sloan (Catholic; 1932)  
A. T. Robertson (Southern Baptist; 1934)  
P. E. Burroughs (Southern Baptist; 1934)  
John D. Freeman (Southern Baptist; 1935)  
John E. Simpson (Presbyterian; 1935)  
Clarence Edward Macartney (1936)  
Herman C. Weber (1938)  
Oscar Lowry (1940s)  
Ralph Spaulding Cushman (Methodist; 1942)  
Leewin B. Williams (1945)  
J. E. Dillard (Southern Baptist; 1947, 1953)  
W. L. Muncy, Jr. (American Baptist; 1949)  
George A. E. Salstrand (1952)  
Orval D. Peterson (1952)  
**Billy Graham** (Southern Baptist; 1953)  
Merrill D. Moore (Baptist; 1953)  
Costen J. Harrell (Methodist; 1953)  
**Herschel H. Hobbs** (Southern Baptist; 1954)  
**John R. Rice** (1954)  
Richard V. Clearwaters (1955)  
Jarrette Aycock (1955)  
Milo Kauffman (Mennonite; 1955)  
Alphin Carl Conrad (1954)  
Howard Foshee (Southern Baptist; 1958)  
W. W. Barndollar (1959)  
Tom Rees (English; 1960–1980)  
Carl R. Sayers and Bertram T. White (1962)  
Charlie W. Shedd (1961)  
Robert J. Hastings (Southern Baptist; 1961)  
Luther P. Powell (1962)  
Fletcher Clarke Spruce (1966)  
**Arthur W. Pink** (1967)  
W. E. Grindstaff (Southern Baptist; 1967)  
H. Gordon Clinard (1970)  
Stephen Olford (1972)  
Brooks H. Wester (Southern Baptist; 1972)  
H. Franklin Paschall (Southern Baptist; 1972)  
Marvin E. Tate (1973)  
**Elmer Towns** (1975)  
Samuel Young (1976)  
John J. Mitchell (Orthodox Presbyterian; 1978)  
Edward A. Powell (1979)  
**W. A. Criswell** (Southern Baptist; 1980)  
Gerard Berghoef (1980)  
Lester DeKoster (1980)  
**R. T. Kendall** (Southern Baptist; 1982)  
Ron Trudinger (1982)  
Francis W. Mennenga (Lutheran; 1984)  
Frederick K. C. Prince (1984)  
Rousas John Rushdoony (1986, 1994, 1999)  
B. Scot Williams (1986)  
Timothy Tow (1986)  
George B. Davis (Baptist; 1987)  
Stanley M. Horton (Charismatic; 1988)  
**Randy Alcorn** (1989)  
**Larry Burkett** (1991)  
Gary North (1994)  
**Peter Masters** (English Baptist; 1994)  
Mark T. Barclay (1994)  
William D. Watley (1995)  
**Charles Stanley** (Southern Baptist; 1996)  
Ben Gill (Southern Baptist; 1996)  
Walter Wink (1996)  
Charley Holmes (1998)  
Andrew Walker (1998)  
James E. Mead (1998)  
**O. S. Hawkins** (Southern Baptist; 1999)  
David M. James (Orthodox Christian; 2000)  
Stephen Mizell (Southern Baptist; 2001)

**David Jeremiah** (Southern Baptist; 2002)  
Ken Blanchard and S. Truett Cathy (2002)  
Marc Allen (New Age; 2002)  
Keith Tondeur (2003)  
**Rick Warren** (Southern Baptist; 2004)

**Hank Hanegraaff** (2004)  
**Seventh-day Adventists**  
**Mormons** (The Church of Jesus Christ of Latter-day Saints)

*Cautious Advocates*

John M. Versteeg (1923)  
Paul H. Conrad (1944)  
Glenn McRae (1954)  
T. A. Kantonen (Lutheran; 1956)

Holmes Rolston (Presbyterian; 1959)  
Robert Paul Roth (Lutheran; 1960)  
James O. Buswell (1962)  
Lukas Vischer (German; 1966)

*Ambiguous*

**John A. Broadus** (Southern Baptist; 1886)  
**Andrew Murray** (1897)  
**H. A. Ironside** (1945)  
Amos John Traver (1946)  
Earl Radmacher (1974)  
**Ronald J. Sider** (1978)

Edward J. Hales & J. Alan Youngren (1981)  
National Conference of Catholic Bishops (1992)  
Richard E. Rusbult (1994)  
Adrian Mann (1992)  
**Donald A. Carson** (1999)  
**Andy Stanley** (2004)

*Against Tithes being binding on Christians*

Parsons Cooke (1850)  
Samuel Harris (1850)  
Edward A. Lawrence (1850)  
**Baptists in America** (early 1800s)  
John Peter Lange (1876)  
Henry William Clarke (English; 1891)  
S. H. Kellogg (1891)  
**G. Campbell Morgan** (English Congregationalist; 1898)  
Albert L. Vail (Baptist; 1913)  
Frank Fox (1914)  
David McConaughy (Episcopal; 1918)  
William L. Pettingill (1932)  
John Harvey Grime (Baptist; 1934)  
John Theodore Mueller (Lutheran; 1934)  
R. C. H. Lenski (Lutheran; 1946)  
**Lewis Sperry Chafer** (1948, 1974)  
James F. Rand (1953)  
Francis Pieper (Lutheran; 1953)  
**Ray Stedman** (1950–1951)  
L. L. McR. (Catholic; 1955)  
W. E. Vine (1949)  
Paul Leonard Stagg (Baptist; 1958)  
Hiley H. Ward (Baptist; 1958)  
Roy T. Cowles (1958)  
Elizabeth Pearson Tilton (1958)  
R. C. Rein (Lutheran; 1959)  
Wick Broomall (1960)  
John Byron Evans (1960)

Norman Tenpas (1967)  
James Edward Anderson (1967)  
Alfred Martin (1968)  
**Charles C. Ryrie** (1969)  
Jerry Horner (Southern Baptist; 1972)  
Pieter Verhoef (1974)  
Dennis O. Wretling (1975)  
Jack J. Peterson (Orthodox Presbyterian; 1978)  
Donald Kraybill (1978)  
Jon Zens (Baptist; 1979)  
Richard B. Cunningham (Southern Baptist; 1979)  
Garry Friesen (1980)  
**John F. MacArthur, Jr.** (1982; 2000)  
George Monroe Castillo (1982)  
Tony Badillo (1984)  
**James Montgomery Boice** (1986)  
Michael E. Oliver (Restoration Movement; 1986)  
W. Clyde Tilley (1987)  
Ronald Michael Campbell (1987)  
R. E. O. White (1988)  
William MacDonald (1989)  
Charles R. Swindoll (1990)  
Rhodes Thompson (1990)  
**J. Vernon McGee** (1991)  
Jerome Smith (1992)  
**Craig L. Blomberg** (1993)  
J. Duncan M. Derrett (1993)

**Walter C. Kaiser, Jr., & Moisés Silva** (1994)  
Benny D. Prince (1995)  
Brian K. Morley (1996)  
Linda L. Belleville (1996)  
Ron Rhodes (1997)  
Ernest L. Martin (1997)  
Michael L. Webb & Mitchell T. Webb (1998)  
R. Johnston (1999)  
Mark A. Snoeberger (Baptist; 2000)

Stuart Murray (English; 2000)  
George W. Greene (2000)  
Russell Earl Kelly (2001)  
Jonathan Kithcart (2001)  
Michael Morrison (2002)  
Elliot Miller (2003)  
Matthew E. Narramore (Charismatic; 2004)  
**Jehovah's Witnesses**  
**The new Worldwide Church of God**