Should the Church Teach Tithing?
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A Theologian’s Conclusions
about a Taboo Doctrine

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This book is dedicated with my thanks and love to Ralph and Edna Bartlett, my spiritual godparents. Ralph is a proven evangelist, called and empowered by God, and a pre-eminent soul-winner.

Special thanks go to my loving wife, Janice, who both inspired the research for this book and spent many hours proof-reading it.

This revision is dedicated to David Yeubanks, Chris Logan, Ron Shouldis, Paul Eilers, and Jonathan Kithcart—untiring soldiers in the fight for the restoration of New Covenant giving principles.

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Introduction

Every man according as he purposes in his heart, so let him give; not grudgingly, or of necessity; for God loves a cheerful giver (2 Cor. 9:7).

From the New Testament, it is clear that Christians should give, even sacrificially, to meet the needs of the mysterious living organism, the church, the body of Christ, in which they are called to serve. Christian giving is an important part of the “new nature” believers have in Christ. Christians give, not because of any commandment or threatened curse for not giving, but because giving is part of their new nature.

This book fully supports such giving as a freewill-offering and a faith response from the heart motivated by love and the Holy Spirit. However, the author is equally convinced that preaching a mandatory ten percent (so-called tithe) of gross income, regardless of circumstances, is unscriptural and causes more harm than good to the body of Christ.

Many churches teach that tithing is mandatory and Christians must give ten per cent of their gross income to the church. Others teach that principles of New Covenant giving do not include a compulsory giving of ten per cent of gross income. Those who teach tithing often scorn those who disagree with them as either not believing the Bible or else not being mature Christians. Positions of leadership such as pastor, deacon, and Sunday School teacher are often denied to those who do not teach tithing, even though they may be well-qualified and excel as soul-winners.

For far too long tithing has been treated as a “taboo” off-limits subject among many conservative churches. Too many informed seminary professors silently observe while persons in lower echelons write the denominational literature which promotes tithing. Their proof-text literature ignores accepted biblical principles of interpretation. While general agreement has been reached among evangelicals
concerning the inspiration of the Bible, the Trinity, the deity of Christ, and the plan of salvation, active discussion continues concerning modern prophets, the role of Israel in prophecy, and spiritual gifts. However, in many conservative, charismatic, and evangelical churches none dare question that tithing is commanded for the Christian church.

In May 1999, in answer to my inquiry about the best material and books on tithing, Dr. J. David Carter, Lead Stewardship Specialist for Lifeway Christian Resources of the Southern Baptist Convention, suggested that I use *Partners With God, Bible Truths About Giving*, by Bobby Eklund and Terry Austin, “as a platform for the additional research you do in designing your paper.”¹ According to the copyright page, “This book is the text for Course 05-104 in the subject area Baptist Doctrine in the Church Study Course.”²

*Partners with God* has 142 pages and only devotes pages 63-79 to tithing. Eklund began his discussion of tithing by attacking those who disagree with his position. On page 63, he introduced the section on tithing with a true story of a mother who killed her two young children and then committed suicide because she mistakenly thought she had terminal cancer. Eklund then wrote, “This tragic and extreme story illustrates an important truth: believing a lie always leads to sorrow and destruction.” “The lie [of Satan] simply states that tithing is an Old Covenant practice which is no longer valid for the New Covenant Christian. This deceit has confined many Christians to financial bondage and plundered a sizeable portion of monetary resources from the church.”³

Again, it is past time for conservative Christians to openly discuss and research the doctrine of tithing using proven biblical principles of interpretation in order to reach an agreement on this vital doctrine. What are we afraid of? Is not discovering and acting on the truth of God’s Word of paramount importance for church growth? Surely the Holy Spirit does not want the church to ignore this issue!

Since there are many very large successful soul-winning churches on each side of the issue, I am convinced that evangelism, and not tithing, determines financial success of a church. As previously stated, this book by no means should be interpreted to diminish the importance of Christian giving of free-will offerings to help meet sound New Covenant needs. It addresses the question, “Is church giving of

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3 Ibid., 63.
law, necessity, exactness and compulsion, OR totally a faith response entirely from
the heart?"

From Scripture it is clear that knowing the truth sets us free from error (John
8:32), and acting on that truth brings us closer to Christ (John 3:21). By avoiding
this issue the church is missing out on God’s blessings and sanctification (John
17:17). As in every other Bible doctrine, each Christian has an individual respon-
sibility to know what God’s Word says personally. Such is the purpose of this book
and total stewardship is beyond its scope.

Every text from Genesis to Revelation that refers to tithing and its equiva-

tent, the tenth, is included. This is followed by a look at concepts of “law” and

“covenant.” Next, the New Covenant principles concerning the giving of money
and goods are examined. A very important survey of the early church before the
Council of Nicea is included with many key quotations from accepted Christian
historians on the subject of early church organization and giving.

The following list includes every Bible tithe text.

Genesis 14:17-20 Amos 4:2-6
Genesis 28:20-22 2 Chronicles 31:1-12
Leviticus 27:30-34 Nehemiah 10:37-38; 12:44; 13:5, 12
Numbers 18:19-28 Malachi 3:7-10
Deuteronomy 14:22-29 Luke 18:9-14
Deuteronomy 26:12-13 Hebrews 7:1-19
1 Samuel 8:14-17

Ralph Bartlett, the God-called evangelist to whom this book is dedicated, has
won literally thousands of precious souls for the glory of God. Like myself he grew
up under the teaching of churches that agree with the basic premises of this book
concerning the law and tithing. How very sad it is to discover that this great man
of God is not considered qualified to teach a Sunday School class merely because
he believes that tithing is not a New Covenant doctrine! What a terrible waste of
God’s gifts and calling which He has placed in His church for its edification. The
church of God across this nation and world is suffering because of this sin of not
using its gifted talent.

Perhaps this book can right that wrong.

Russell Earl Kelly, 2007
What is a biblical tithe? The word is so common among conservative Christians that everybody thinks that he or she knows exactly what it means. However, a serious problem with understanding tithing appears at the very beginning of this book because of the serious disagreement about the definition of “tithe.” The Hebrew and Greek words for “tithe” both simply mean “a tenth.” However, beyond this simple definition, much difficulty exists in defining the contents of the tithe. If a legal court case were being held, a working definition would have to be agreed upon by all involved parties before the presentation of a case could proceed. However, since this is not possible, four definitions of “tithe” will be presented. Although many contend for the third definition, this book will use the fourth, Mosaic Law definition. Even this choice of a working definition will be of great concern to many because of long-standing traditional ideas of the content of the tithe.

The Pagan and General Definition

The first definition of “tithe” is a general all-inclusive definition which is not used in the main portion of this book. The Encyclopedia Americana defines the
general tithe as “the tenth part of produce or other income, paid voluntarily or under the compulsion of law for the benefit of religious institutions, the support of priests and pastors, and the relief of those in need.” This definition does not distinguish between ecclesiastical tithes from church laws, personal tithes from trade and agricultural tithes.

*Encyclopedia of Religion,* “In the ancient Near East lie the origins of a sacred offering or payment of a tenth part of stated goods or property to the deity. Often given to the king or to the royal temple, the ‘tenth’ was usually approximate, not exact. The practice is known from Mesopotamia, Syria-Palestine, Greece and as far to the west as the Phoenician city of Carthage.”

*Westminster Dictionary of the Bible,* “A 10th part of one’s income consecrated to God. The separation of a certain proportion of the products of one’s industry or of the spoils of war as tribute to their gods was practiced by various nations of antiquity. The Lydians offered a tithe of their booty (Herod. I, 89). The Phoenicians and Carthaginians sent a tithe annually to the Tyrian Hercules. These tithes might be regular or occasional, voluntary or prescribed by law.”

This general tithe is of pagan origin and precedes the Mosaic Law’s tithe by many centuries. In Genesis 41:34 Joseph encouraged the Egyptians to double their tithe in order to cover the lean years. In Genesis 14 Abraham was obligated to pay a tithe from the spoils of war in obedience to the Arab war custom. In New Testament times the Roman Empire received the first tithe of ten percent of grains and twenty percent of fruit trees from its conquered subjects, including Judah.

Although an additional full ten percent “spoils of war” tithe was not incorporated into the Mosaic Law, an additional one percent is mentioned in Numbers 31:25-47. Almost every theological commentator discusses this ancient custom in Genesis 14:21, which links it to the tithe in verse 20.

**The Tithe as a General Offering**

A second definition of “tithe” is most common among moderate and liberal churches which equate tithes with free-will offerings. Members are urged to begin with a small percentage of giving and gradually increase the percentage according to their ability. Among these churches there is little or no reference to an exact compulsory giving of ten percent from gross income as a legal requirement. Since

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many of the liberal churches assign Adam through Moses to mythology and believe the Pentateuch was written after the exile, they usually base their approach to giving on general principles rather than specific texts.

Also, many who hold this position prefer to use “tithe” to refer to “net” income with certain limitations. They are more likely to say that the poor are not required to give tithes and that tithes are only required from those who make a profit from their labor. They also are more likely to say that church support is not required from those on bare government pension or welfare. The parents’ first duty is to provide essentials of food, clothing, and housing for their family.

The Tithe as Ten Percent of Gross Income

A third definition of “tithe” is taught among many more conservative and fundamental churches. For these churches “tithe” refers to ten percent of “gross” income and is an expectation from all economic classes, both rich and poor alike. In addition to paying salaries of gospel workers and providing social programs, some smaller churches also use the tithe for building funds and payment of all church debts. Their position insists that the tithe is an unchanging biblical standard, or eternal moral principle, which reflects the character of God, preceded the Mosaic Law and was, therefore, not abolished by the Mosaic Law. Exact tithing of ten percent of one’s gross income should be observed by all Christians, and free-will offerings are to be given in addition to the mandatory tithe. Without exception, the tithe must be returned to God first, while other necessities such as shelter, child care, medicine, food, heat, and clothing must be given less priority. The church is obligated to teach tithing because it is a biblical command.

This common conservative definition is rejected and refuted in this book because it fails to consider the correct definition, the purpose, and limitations of the biblical tithe. As mentioned in the introduction, this book deliberately uses many conservative evangelical sources in an attempt to demonstrate that this definition is both legalistic and harmful to the church which should be using much better New Covenant principles.

The Tithe as an Old Covenant Ordinance for Israel

The fourth definition of “tithe” is the precise and narrow Scriptural definition as given in the Mosaic Law in the Old Covenant. The biblical tithe was an ordinance of the Mosaic Law for the use and benefit of national Israel under the Old Covenant. The full tithe was given to the tribe of Levi, first, in exchange for his loss of land inheritance in Israel and, second, because of his servant service to his brothers.
in the Levitical house of Aaron who alone served as priests. A tenth of the first
tithe was, in turn, given by the Levites to the priests who ministered at the altar.
The basic tithe was not to be used for building houses of worship. Since pagan
dust defiled, the original tithe consisted solely of the increase of land produce
from God’s sanctified land of Israel and from the increase of animals herded on
the land of Israel. Although the tithe could be exchanged for its monetary value,
the tithe itself never consisted of money! A second (and third) tithe was also given to
provide food for festival occasions, and to provide welfare food for widows, father-
less, orphans and needy strangers in Israel.

The Contents of the Tithe

A surprising biblical fact is that the poor did not pay tithes, but, instead,
received from the tithe. A separate chapter on the poor discusses this truth. This
fact is made especially clear in the gleaning laws and in the purpose of the tithe.
Jesus did not tithe, nor did he sin by failing to tithe because he was poor and did
not own land or herd animals for his sustenance. The poor were only expected to
give free-will offerings to the best of their ability.

From the list in this chapter it is easy to demonstrate that the contents of every
recorded tithe found in the Mosaic Law is only from landowners and herdsmen of
the land of Israel. This was a totally unexpected, yet very clear, truth about tithing
that Bible study with an exhaustive concordance revealed. Also, strange as it may
seem, Scriptural tithing was only intended for a society sustained almost wholly
by agricultural crops and animal herds.

Biblical society included the following occupations: bakers, candle makers,
carpenters, clothing makers, hired farm workers, hired herdsmen, hired house-
hold servants, jewelers, carpenters, jewelers, metal craftsmen, musicians, painters,
perfume makers, physicians, sculptors, soldiers, tanners, teachers and tent makers.
Yet NONE of these professions or products from these professions are included in
any list of tithes or tithing! Why not? These sources provided much of the money
for head taxes, temple taxes, tribute to foreign conquerors and, of course, free-will
offerings. It is inconceivable to think that God simply forgot to include them in
the many lists of items to be tithed.

We must also remember that the Mosaic Law of the ‘firstborn’ would drive all
except the firstborn in a family with four sons off the land within 2-3 generations
because the firstborn was to get a double portion of the land inheritance (Deut.
21:17). Those with plots of land too small to sustain a family had to sell their por-
tion to their relative with the larger inheritance. Next, they would work as hired
hands on their relatives’ land or move to town and take up a trade. For example,
a 1000 acre plot would be divided by four sons into plots of 400; 200; 200; and
200 in the first generation; 160; 80; and 80 after two generations; 32; 16; 16; and 16 after three generations. Thus, continually sub-dividing the land would keep the land-tithe the same, but would seriously reduce the amount of persons paying land-tithes.

Tithe Texts Which Reveal Its Limited Contents

**Lev. 27:30, 32** And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's. It is holy to the LORD.... And concerning the tithe of the herd, or of the flock, even of whatsoever passes under the rod, the tenth shall be holy to the LORD.

**Num. 18:27** And this your heave offering shall be reckoned to you, as though it were the grain of the threshing-floor, and as the fullness of the wine-press.

**Num. 18:28** Thus you also shall offer a heave offering to the LORD of all your tithes, which you receive of the children of Israel; and you shall give thereof the LORD's heave offering to Aaron the priest.

**Deut 12:17** You may not eat within your gates the tithe of your grain, or of your wine, or of your oil.

**Deut. 14:22** You shall truly tithe all the increase of your seed, that the field brings forth year by year.

**Deut. 14:23** And you shall eat before the LORD your God, in the place which he shall choose to place his name, the tithe of your grain, of your wine, and of your oil, and the first offspring of your herds and of your flocks, that you may learn to fear the LORD your God always.

**Deut. 26:12** When you have made an end of tithing all the tithes of your increase [produce: NIV, RSV] the third year, which is the year of tithing, and have given it to the Levite, the stranger, the fatherless, and the widow, that they may eat within your gates, and be filled.

**2 Chron. 31:5** And as soon as the commandment was circulated, the children of Israel brought in abundance the firstfruits of grain, wine, and oil, and honey, and of all the increase of the fields; and the tithe of all things they brought in abundantly.

**2 Chron. 31:6** And concerning the children of Israel and Judah, that lived in the cities of Judah, they also brought in the tithe of oxen and sheep, and the
tithe of holy things which were consecrated to the LORD their God, and laid them by heaps.\(^7\)

Neh. 10:37 And that we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, to the priests, to the chambers of the house of our God, and the tithes of our ground to the Levites, that the same Levites might have the tithes in all the cities of our tillage.

Neh. 13:5 And he had prepared for him a great chamber, where previously they laid the grain offerings, the frankincense, and the vessels, and the tithes of the grain, the new wine, and the oil, which was commanded to be given to the Levites, and the singers, and the porters, and the offerings of the priests.

Mal. 3:10 Bring all the tithes into the storehouse, that there may be meat [food] in my house.

Matt. 23:23 Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cumin….

Tithing Was Not an Eternal Moral Principle

A tradition is not automatically an eternal moral principle merely because it is very old, very common and very widespread. The fact that tithing was common in much pagan worship before the Bible was written does not make it a moral principle. Idolatry, worship of astrological bodies, child sacrifice, temple prostitution, witchcraft and necromancy are equally very old, very common and very widespread in pagan cultures. The practice of giving is found in natural law, but an exact percentage is not.

Tithing Was Not a Minimum Required from All Old Covenant Israelites

Only those Israelites who earned a livelihood from farming and herding inside Israel were required to tithe under the Mosaic Law. Their increase came from God's hand. Those whose increase came from their own crafts and skills were not

\(^7\) Taken from Wycliffe Bible Commentary, Charles F. Pfeiffer and Everett F. Harrison, editors, Moody Press, 1972. Used by permission. Concerning “2 Chron. 31:6,” “The tithe of holy things may be a general term for the token percentages of certain offerings that became the property of the priests (Num. 18:6; cf. Lev. 6:16-7:36).” While several commentaries call this a scribe's insertion, the RSV omits the second word, tithe, in the text altogether.
required to tithe products and money. The poor and needy who did not tithe and received from the tithe gave freewill offerings.

**Tithes Were Not the Same as First-fruits**

The first-fruit was a very small amount of the first crop harvest and the first-born was the first offspring of animals. The first-fruit was small enough to fit into a hand-held basket (Deut. 26:1-4, 10; Lev. 23:17; Num. 18:13-17; 2 Chron 31:5a). First-fruit and first-born offerings went directly to the Temple and were required to be totally consumed by ministering priests only inside the Temple (Neh. 10:35-37a; Ex. 23:19; 34:26; Deut. 18:4).

**Tithes Were Not from Money**

One argument to support non-food tithing is that money was not universally available and barter from food must have been used for most transactions. This argument is not biblical. Genesis alone contains “money” in 32 texts and the word occurs 44 times before the tithe is first mentioned in Leviticus 27. The word *shekel* also appears often from Genesis to Deuteronomy.

In fact many centuries before Israel entered Canaan and began tithing food from God's Holy Land money was an essential everyday item. For example money in the form of silver shekels paid for slaves (Gen 17:12+); land (Gen 23:9+); freedom (Ex 23:11); court fines (Ex 21 all; 22 all); sanctuary dues (Ex 30:12+); vows (Lev 27:3-7); poll taxes (Num 3:47+), alcoholic drinks (Deu 14:26) and marriage dowries (Deu 22:29).

According to Genesis 47:15-17 food was only used for barter after money had been spent. Banking and usury laws exist in God’s Word in Leviticus even before tithing. Therefore the argument that money was not prevalent enough for everyday use is false. Yet the tithe contents never include money from non-food products and trades.

**Examples of Many Authorities Who Agree on This Definition of Tithe**

*Anchor Bible Dictionary.* *‘tithe,’ C. Early Judaism and Christianity,* says, “Whereas in the OT tithes apply to specific agricultural products, rabbinc and patristic exegesis tends to include all agricultural products, and eventually [much later] all forms of income as subject to the tithe.”
Alfred Edersheim: “And it is remarkable, that the Law seems to regard Israel as intended to be only an agricultural people—no contribution being provided for from trade or merchandise.”

Fausset’s Bible Dictionary: “The tithe of all produce as also of flocks and cattle belonged to Jehovah.”

Nelson’s Illustrated Bible Dictionary: “The law of Moses prescribed tithing in some detail. Leviticus 27:30-32 stated that the tithe of the land would include the seed of the land and the fruit of the tree. In addition the Hebrew people were required to set apart every tenth animal of their herds and flocks to the Lord. Nowhere does the New Covenant expressly command Christians to tithe. …”

The New Catholic Encyclopedia: “In the Deuteronomic Code the tithe is limited to grain, wine, and oil (Deut. 12:6, 11, 17; 14:22). These texts more or less equate the tithe with other ritual offerings and sacrifices.”

The New Unger’s Bible Dictionary: “The tenth of all produce, flocks, and cattle was declared to be sacred to Jehovah by way, so to speak, of rent to Him who was, strictly speaking, the Owner of the land, and in return for the produce of the ground. Although the law did not specify the various fruits of the field and of the trees that were to be tithed, the Mishnah (Maaseroth 1.1) includes ‘everything eatable, everything that was stored up or that grew out of the earth.’”

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12 Taken from New Unger’s Bible Dictionary, Merrill Unger, Moody Press, 1986, s.v. “tithe.” Used by permission.
Melchizedek and Abraham: The Pro-Tithe Position

Genesis 14 is the first mention of tithing in Scripture. It involves Abraham paying tithes to the mysterious Melchizedek. Since this incident in Abraham’s life precedes the Mosaic Law and the Old Covenant by over four centuries, those who teach tithing invariably use verses 18-20 as proof texts. Their position teaches that, since tithing, like marriage and the remainder of the “moral” law actually preceded the Law, then they are “eternal principles” which were not invalidated when the Mosaic Law was replaced by the New Covenant at Calvary. To many, Melchizedek kept the worship of the true God alive over the centuries from the time of Noah until Abraham arrived in Canaan.

Eklund, a Southern Baptist, writes, “The idea of bringing a tithe to God can be found in the very first book of the Bible (see Gen. 14:20; 28:22). It was practiced by Abraham four hundred years before Moses. Bringing a tenth to their god was a common exercise in many ancient societies. Man has always used the number ten as a basis for enumerating. The actual number ten represents completeness. Therefore the tithe symbolized giving our all to God.”

13 Eklund, 64.
In reply, however, such brief non-detailed assertions and conclusions are hardly the type of documentation required in most serious denominational doctrinal studies. Are we to accept as valid other “common exercises in many ancient societies”? There is no explanation offered concerning the purpose of the narrative in Genesis 14, who Melchizedek really was, what the title of “Most High” meant at that time in Israel’s history, why Melchizedek allowed the king of Sodom to act as his ambassador, the nature of the spoil-tithe, what the significance of Abraham’s announcement of “Yahweh” meant, whether or not Abraham tithed any of his personal property, why Abraham returned the remaining ninety percent to the king of Sodom, or why so much of the chapter involved the king of Sodom. Is the inquisitive student simply to accept the doctrinal position without question?

**Narrative of Genesis 14**

In order to properly understand why tithing was mentioned in this chapter, God presented the incident in an extended detailed narrative because he did not want it to be taken out of its historical context. We must remember that the climax of a narrative is at the end of the story, and not in the middle.

Before reading the narrative, it is wise to consider its principle of interpretation. “Narrative in its broadest sense is an account of specific space-time events and participants whose stories are recorded with beginnings middles and ends.… Readers too often project some moral or spiritual truth over a biblical character or event, paying more attention to the moral lesson they see in the narrative than to the story itself. *The underlying objection to interpreting the Bible in a moralistic, exemplary fashion for every narrative passage is that it destroys the unity of the message of the Bible.*  

In approximately 2000 B.C. four city-state kings from around the Tigris and Euphrates Rivers invaded east of the Jordan River towards the southern end of the Dead Sea. Their leader was Chedorlaomer of Elam (v. 1). After traveling between 700-900 miles westward around the fertile crescent (of Mesopotamia), they defeated five small city-kings who ruled within a few miles of each other at the southern end of the Dead Sea (vv. 2-3).

After paying tribute for twelve years, these five rebelled (v. 4). The four kings of the east returned. Proceeding south from Damascus, they defeated numerous city-kings east, south, and southwest of the Dead Sea until they arrived at En-gedi. This placed them about twenty miles south of Salem.

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Instead of advancing towards Hebron, Mamre, and Salem, they turned back south and fought the five kings (vv. 5-7). Chedorlaomer was again victorious. He took Abraham’s nephew, Lot, all his goods, all the goods and food of Sodom and Gomorrah and started back home (probably retracing the route east) (vv. 8-12).

At that time Abraham (Abram) lived near Hebron which is located approximately midway between Salem and Sodom (vv. 13, 24). When Abraham heard that Lot had been taken captive, he took 318 trained servants and confederated Amorites and pursued the enemy (vv. 13-14, 24). Using a night attack, he defeated the enemy forces, rescued Lot, and retrieved all of the captives and goods which had been taken from the area of Sodom and Gomorrah (vv. 15-16).

On his return journey, Abraham stopped just outside Salem (which is probably Jerusalem). There he was greeted by the new king of Sodom who was followed by Melchizedek, the king of Salem, priest of El Elyon. Melchizedek brought bread and wine to feed Abraham and his men. Then Melchizedek blessed Abraham (vv. 17-20).

Abraham next honored Melchizedek by giving him a tenth of all the spoils of war that had been stolen from Sodom and Gomorrah (v. 21; Heb. 7:4). The king of Sodom insisted that Abraham keep the rest of the spoils for himself and only return the persons who had been taken from his area of rule (v. 21). Abraham told the king of Sodom that he had promised the LORD (Yahweh, Jehovah), whom he recognized as the El Elyon (Most High God), that he would not take any of the spoil (vv. 22-23). Abraham said he did not want the king of Sodom to boast about making him rich (vv. 23-24).

The Purpose of Genesis 14 in This Book

The purpose of this chapter is to demonstrate that Melchizedek does not provide a legitimate pre-law foundation which can be used as an example of tithing for the New Covenant Christian. Although my conclusion is also held by many Christian denominations, it is noteworthy that this is also the original position of the Scofield Reference Bible, leading schools such as Dallas Theological Seminary, Moody Bible Institute, Wheaton College, and highly respected authors such as Craig Blomberg, Lewis Sperry Chafer, Walter Elwell, Theodore Epp, John MacArthur, Charles Ryrie, Charles Swindol, Merrill Unger and John Walvoord. These conservative evangelical scholars contend that the historical Melchizedek was never used to validate tithing in the Mosaic Law under the Old Covenant and cannot be used to validate tithing in the New Testament after Calvary. It will be shown that there is no eternal principle found in Genesis 14 which can be brought forward beyond Calvary to the church today. Ample evidence of this
position exists in the writings of the previously mentioned authors which are used as textbook authorities in many colleges and seminaries today.

In order to understand the relevance of tithing from this narrative, it is first necessary to stop using verses 18-20 out of their historical context as proof texts and exegete the entire chapter with sound principles of interpretation. It is odd that, while many conservatives such as Jerry Falwell, John Hagee and TBN personalities who support tithing accept dispensational eschatology, but they reject dispensational giving principles.

Abraham’s Tithe Was from the Spoils of War, But Not from Personal Property

14:16 And he brought back all the goods, and also brought again his brother Lot, and his goods, and the women also, and the people.
14:20 And he gave him tithes of all.

Heb. 7:4 Now consider how great this man was, to whom even the patriarch Abraham gave the tenth of the spoils.

Abraham’s tithe was clearly from the spoils of war, booty, which had been taken from Sodom and Gomorrah. It was not from the (later) holy land of Israel, nor was it the defined food and herds from that (later) holy promised land; that is, it did not match the description of tithes as limited under the Mosaic Law (see chapter one). Neither did his tithe support a true Levitical priesthood which had forsaken land ownership in order to serve Yahweh.

Abraham, as head of his household, was a priest himself, and, as such, built altars and worshiped God directly (Gen. 12:7, 8; 13:4, 18; 15:9-18). He did not require a priest like Melchizedek to intercede for him to God. Like Arab clan leaders of our time, as his family’s priest he would make direct contributions of charity to the poor as he served God throughout his nomadic travels. Proper exegesis should begin the discussion of verse 20 at least at verse 16, instead of verse 18, and should continue it beyond verse 20, to at least verse 21.

When Abraham reached the outskirts of Salem he possessed the spoils of war. This included all of the goods which the defeated enemy had taken from the region of Sodom, plus all of the hostages, including Lot. Abraham very clearly gave from this bounty his “tithe” to Melchizedek. As a victorious king with Abraham as his “general,” Melchizedek had first choice of the top of the heap of spoils, the first ten percent of the spoil. However, there is no hint in Scripture that Abraham ever tithed any of his personal property to Melchizedek, either at this time, or later.
Melchizedek’s Ambassador Was the King of Sodom

14:17 And the king of Sodom went out to meet him after his return from the slaughter.

   It is inconceivable that a true priest-king of the true God would allow a king who ruled over the base immoral city of Sodom to go first and act as his ambassador. We cannot forget God’s description in chapter 18, verse 20, “The cry of Sodom and Gomorrah is great and their sin is very grievous.”

   The king of Sodom is an often ignored key player in the historical account of Genesis 14. While three verses (18-20) mention Melchizedek, four verses mention the successor to Bera, his friend and ally, the king of Sodom (21-24). While the last three climatic verses of the narrative are spoken by Abraham to the king of Sodom, not one spoken word is recorded from the mouth of Abraham to Melchizedek himself. The focus and climax of the narrative is Abraham’s declaration to the king of Sodom, and not on his tithe to Melchizedek!

   Since the incident occurred just outside the palace of the priest-king, Melchizedek, the king of Sodom must have certainly been acting as Melchizedek’s personal representative, his ambassador. Yet there is no disapproval or improper etiquette indicated.

Melchizedek Was a Semitic Canaanite Priest-King

14:18 And Melchizedek, king of Salem, brought forth bread and wine….

   Hebrews 7:6 says “he whose descent is not counted from them.” Although much speculation exists, the text itself gives no evidence that Melchizedek was anything other than a self-appointed and self-named pagan priest-king similar to hundreds of others found in his era and in his vicinity around 2000 B.C.

   The Wycliffe Bible Commentary, “The name of this mysterious person means either ‘king of righteousness,’ or ‘my king is righteousness,’ or ‘my king is Zedek.’ Zedek is the Hebrew word for ‘righteousness’ and also the name of a Canaanite deity. Melchizedek was the priest-king of Salem, which is the shortened form of ‘Urusalem,’ ‘city of peace,’ identified with Jerusalem. ‘Shalom’ is the Hebrew word for ‘peace’ and ‘Shalem’ probably was the Canaanite god of peace. This kindly priest-king, recognizing Abram’s nobility and worth, supplied refreshment and sustenance for the weary warrior and his men. These gifts were tokens of friendship and hospitality.”

15 Wycliffe Comm., s.v. “Gen. 14.” Although this commentary is published by Moody Press and uses authors from many denominations, it is predominantly Baptist. The author’s copy is from The Southwestern Company, Nashville, Tennessee and lists over 20 Southern Baptist and independent Baptist contributors.
The preceding quotation opened my eyes to do extensive research on the ignored Phoenician and Canaanite pantheon. Oddly, this statement comes from a commentary re-published for Southwestern Company (Southern Baptist) by Moody Press in 1968. The chapter on Genesis is written by Kyle M. Yates, Sr., Th. D., Ph. D., Professor of Old Testament, Baylor University, Waco, Texas, which is Southern Baptist. **If, as Yates claims, Melchizedek worshiped the Canaanite gods, Zedek and Salem, then, logically, El Elyon must have also been a Canaanite god!**

*The New Bible Commentary:* “There is nothing mysterious about him in spite of the interpretation placed by some on Heb. vii, 3. He was king of some Semitic clan, which still occupied Salem, before the Jebusites captured it. There was never an utter extinction of the knowledge of God in the world, and here, too, God had preserved some knowledge of Himself.”

*The Matthew Henry Commentary:* “The rabbin, and most of our rabbinical writers, conclude that Melchizedek was Shem the son of Noah, who was king and priest to those who descended from him, according to the patriarchal model. But this is not at all probable…. The most commonly received opinion is that Melchizedek was a Canaanish prince, that reigned in Salem, and kept up the true religion there; but, if so, why his name should occur here only in all the story of Abram, and why Abram should have altars of his own and not attend the altars of his neighbor Melchizedek who was greater than he, seem unaccountable.”

**Melchizedek Could Not Have Been Pre-Incarnate Christ**

If Melchizedek had been a pre-incarnate manifestation of Jesus Christ before his virgin birth, and if Jesus Christ had previously lived on earth as a priest-king, such an event would have rivaled the importance of the Christ-event! However, the Christ-event, and not Melchizedek, is when God became man and personally lived among his created beings.

It is very important to understand the difference between the historical Melchizedek of Genesis 14 and the prophetic and typical Melchizedek of Psalm 110 and Hebrews 7. “Negative” features of the historical Melchizedek are reversed to become “positive” features of Jesus Christ, the typical Melchizedek, in Psalm 110 and Hebrews 5-7. For the full discussion of this, see the comments at Hebrews 7:1-3 in a later chapter.

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In addition, if Melchizedek had been a true worshiper of Yahweh, then he, and not Abraham, would have been God’s choice for starting a chosen nation. Melchizedek was already an established priest-king in a large city in Canaan! However, such logic destroys the entire Bible emphasis and need of Abraham! It was precisely because God could not find a man of faith in Canaan like that of Abraham that he sought out Abraham in Ur and Haran.

Who was Melchizedek? The answer to this question varies almost as much as the number of theologians who discuss him. The impossibility of correctly identifying the historical Melchizedek leads to his typical use by the writer of Hebrews. However, for the purpose of this discussion on tithing, there is simply not enough evidence to unreservedly claim that his reception of tithes must be interpreted as positive proof that New Covenant Christians should tithe. If God had wanted this truth revealed, then God would have certainly emphasized it in the New Covenant, especially in passages like Hebrews 7 and First Corinthians 9. Yet neither Moses in the law nor any New Testament writer used Melchizedek as an example of Hebrew or Christian tithing.

Melchizedek’s Jerusalem Was a Semitic Canaanite City

Although we subconsciously want to associate Melchizedek’s Jerusalem with that of David’s Jerusalem over one thousand years later, this is simply not the case. The Tell Mardikh tablets (c. 2300 B.C.) contain the name “Urusalimum” and hundreds of other places and personal names in the region. The name probably originally meant “founded by the god Shalem,” a goddess (of dawn?) of the Amorites, a consort of Zedek, that is, Jupiter.

When the Jebusites arrived they did not select the best location because the higher place above Kidron was already occupied by a Canaanite temple which the Jebusites did not want to displace. Archaeologists claim that the Jebusite fort dated back to at least 2000 B.C. which is the time period of Abraham’s tribute to Melchizedek.18

Since the name of “Jerusalem” was known prior to the Jebusite occupation, it probably originally referred to the high hill of Melchizedek’s temple beside the Valley of Zedek. The Jebusites are mentioned as early as Numbers 13:29. They called their city “Jebus” or “Jebusi.” David captured it and named it “The City of David” (Josh. 15:8; 18:16, 28; Judg. 19:10; 2 Sam. 5:8; 1 Chron. 11:4). Evidently the original name of “Jerusalem” regained prominence under David. Again, Shalim was the name of a Canaanite god.

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18 Unger’s, s.v. “Jebusites and Archaeology.”
The point of this discussion is that the place which Melchizedek called “Salem” was his pagan Canaanite residence and was not at that time God’s holy city. Even the term “Zion” was originally a Jebusite name for their fort (2 Sam. 5:7).

“Most High God” Was Also a Common Canaanite Title for Both “El” and “Baal”

14:18 … and he was the priest of the most high God.
14:19 And he blessed him, and said, Blessed is Abram of the most high God, possessor of heaven and earth;
14:20 and blessed is the most high God, which has delivered your enemies into your hand.

A seminary textbook on the principles of interpretation reminds us, “A good interpretation should not depend so heavily on inferences that it cannot stand on its own without the help of theoretical construct…. Did our theory about the historical situation control our reading of the text, or did the text itself suggest the theory?” Relevant to this chapter, does the common conclusion that Melchizedek’s “Most High God” must be Jehovah rest on solid historical proof, or does it rest on the pre-conceived ideas of what interpreters and commentators would like it to mean? It would also be wrong to use Hebrew 7’s “typical” application to change the “historical” meaning of Genesis 14.

It is extremely important for a correct understanding of Genesis 14 to realize that “Most High God,” or “God the Most High,” (Hebrew: “El Elyon”) was a common Canaanite designation for Baal, and even his father, El. Again, neither sentence-structure nor context require this identification to point exclusively to Jehovah, as most commentators conclude. It is unfortunate that “El Elyon” has been “translated,” rather than merely being “transliterated,” and left as “El Elyon.” This error easily confuses the reader and encourages the reader towards a conclusion which is not apparent in the phrase itself. While a casual Canaanite reader would quickly identify the phrase with “El” or “Baal,” a casual contemporary westerner would conclude that the term identifies Jehovah, or Yahweh. A comparative problem has been eliminated by Bible translators who have wisely chosen to retain the name “Baal,” instead of translating it as “Lord.”

Fausset’s Bible Dictionary comments on the name “El Elyon” by saying, “The Phoenicians so named their chief god according to Sanchoniathon in Enseb. Praep. Event., doubtless from primitive revelation.”

19 Kaiser, 127.
20 Fausset’s, s.v. “Melchizedek.”
**International Standard Bible Encyclopedia:** “Like El Elyon, “Baal” (Babylonian “Bel”), the supreme Canaanite god, was also called “Lord,” “master,” and “pos-
sessor of heaven and earth.” At least from Melchizedek’s point of view, “Baal” is
equally a logical, though usually ignored, meaning of “El Elyon.” To further confuse
the names, there are also sources which claim that “Elyon” was the grandfather of
“El” and that an eighth century Aramaic treaty stele even describes “El” and “Elyon”
as two distinct deities. I encourage anybody who is interested in this study to make a
trip to a large library and research the religions of Phoenicia and Canaan.

Daniel, the book of Gentile prophecy, refers to God in Aramaic almost
exclusively as “the Most High God,” or “Most High” (Dan. 3:26; 4:17, 24, 25,
32, 34; 5:18, 21). Lucifer schemed to sit upon the throne of “the Most High” (Isa.
14:13-14). “The Most High God” is a name that relates to ALL nations, ALL
heaven, and ALL earth—not just Israel. (Compare 2 Sam. 22:14; Ps. 7:17; 18:13;
21:7; 47:2; 83:18; 87:5; 91:1-2, 9; 92:1, 8; 97:9).

**“El Elyon” Could Betray Melchizedek as Ignorant of Yahweh**

**First,** Melchizedek did not know God as “Yahweh,” that is, “LORD,” or “Jehovah.”
It is important to recognize that Melchizedek called himself the priest of “El Elyon,”
“Most High God” in verses 18-20 and did NOT call himself the priest of “Yahweh,
the Most High God,” as did Abraham to the king of Sodom in verse 22.

Those special to God knew His name! “Yahweh,” the “LORD,” is the special
name through which God first revealed himself in Genesis 2:4 to Adam and Eve.
God spoke to Cain as Yahweh in 4:6, to Noah in 5:29; 6:3; 7:1; 8:20 and 9:26;
to Nimrod in 10:8-9; to those at the tower of Babel in 11:5; and to Abram in
12:1. The name, “Yahweh,” occurs over 160 times in Genesis alone. Worshipers
of all ages, especially those in Abraham’s time, were very particular about knowing
the NAME of the god to whom they prayed. Because of this Scriptural fact, it is
almost inconceivable that Melchizedek could have been a true priest of the true
God and yet not know his special name! Therefore, I believe that Melchizedek’s
ignorance about the true name of Yahweh should disqualify him from being one
who carried the name from Noah’s time.

**Second,** Melchizedek might have been identifying himself as a Semitic Canaanite
by calling himself priest of “El Elyon,” “Most High God.” As just mentioned, this
reference, “Most High God,” was almost universally used by non-Hebrew Semitic
people to designate their concept of “Baal,” or even his father “El,” the bull-god
and father of the Canaanite pantheon.

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“El,” the Hebrew word most often translated as “God” in our Bibles, is a generic reference word and is not necessarily a “name.” “El” can just as easily mean “god” with a little “g,” “the might of nature,” or even “an angel” (Exod. 34:14; Deut. 32:12; Judg. 9:46; Isa. 44:10). “El” (Strong’s 410) and its root words, _uwl_ (Strong’s 193) and _ab-yil_ (Strong’s 352), all basically mean “might” and “strength.” As previously mentioned, any Canaanite would immediately associate “El Elyon” with either “El” or “Baal”—instead of the Hebrew’s Yahweh.22

Until Genesis 14, God had identified himself as “Elohim” and “Yahweh.” He subsequently identified himself as “Almighty” in 17:1; 35:11; 43:14; and 48:3. God referred to himself in Genesis as “the God of Abraham, Isaac, and Jacob.” By revelation, the non-Hebrew prophet, Balaam, identified Israel’s God as Yahweh, the Almighty, and Most High in Numbers 24:13-16. While referring to _all nations_, Moses called God “Most High” in Deuteronomy 32:8. The point is that, while he is the true Most High, **God did not prefer to be identified by El Elyon in the Pentateuch!** Although Genesis 14, Numbers 24, and Deuteronomy 32 are the only three uses of “Most High” in the Pentateuch, this name for God would not appear again for over one thousand years when David uttered it in Second Samuel 22:14—after his capture of Jerusalem from the Jebusites in 5:7.

In other words, except for Abraham’s declaration that his Most High was actually “Yahweh, LORD” in Genesis 14:22 and the reference by Moses to the “nations” in Deuteronomy 32:8, this name for God, El Elyon, is of very little importance to the patriarchs like Adam, Noah, Abraham, Isaac, Jacob, and Moses. When David did begin using El Elyon again, it was usually prefixed by “LORD.” Thus Melchizedek’s use of Most High for his god likely betrayed himself as a Canaanite who did not know God’s most special covenant name, Yahweh.

**Third, Scripture does not tell us that Abraham revealed the name of the true Most High God to Melchizedek.** The key thought and climax of the narrative is found in verses 21-24, not in verses 18-20 which receive too much attention. Why? Because God’s “champion” at this point in the Old Testament is Abraham, and not Melchizedek! Although Abraham must have certainly spoken to Melchizedek, **not one spoken word from Abraham to Melchizedek is recorded in Scripture!** Odd indeed if God considered their meeting so important.

In summary, the great revelation that Abraham’s Most High was actually “Yahweh” was not made until he defended his actions towards the king of Sodom in verse 22. This omission of “Yahweh” concerning Melchizedek is important. Those who rush to make Genesis 14 teach tithing miss this point that, as priest

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of the “Most High” (El Elyon), Melchizedek did not know God as “LORD” (Yahweh, Jehovah), the covenant-God of Abraham and Israel. He was not priest of the “LORD Most High,” and it was only Abraham who identified God as “LORD” Most High. (Note: English Bibles use all capitals for ‘LORD’ when the Hebrew word is ‘Yahweh, Jehovah.’) 23

Abraham’s Tithe to Melchizedek Was an Arab War Custom

14:20 … which has delivered your enemies into your hand. And he gave him tithes of all.
14:21 And the king of Sodom said to Abram, Give me the persons, and take the goods to yourself.

As documented in the first chapter, tithing did not originate in the Bible (and nobody claims that it did). It was a well-known pagan practice from Phoenicia, Egypt, Canaan, Mesopotamia and lands around the Fertile Crescent. It was a mandatory customary tax to a pagan god or ruler. The Roman Empire continued this tradition by requiring its defeated subject nations, like Israel, to return the spoil of the first tithe of the land to them! From a comparison of discussions of verse 21, Abraham’s tithe to Melchizedek was in obedience to this old Arab war custom and was not a command from Yahweh. Evidently, the Arab war custom specified that ten percent of the spoils of war be given to the local priest-king, while the ninety percent belonged to the victor.

Abraham was OBLIGATED to pay a special one-time tithe-tax of the spoils of war. While those spoils usually belonged to an enemy, in this case, they belonged to Melchizedek’s ally, ambassador-friend, and possible subject, the king of Sodom (and those he represented).

Most of us have been told all of our lives that Abraham gave a free-will tithe to Melchizedek—but no evidence for this exists in God’s Word. Many commentaries and theologians give contradictory reasons “why” Abraham tithed. Did he tithe because he freely wanted to give an offering to thank God and honor Melchizedek? Or did he tithe because he was obligated to tithe in observance of an old Arab war custom? It is clearly contradictory to interpret the ten percent in verse 20 as “free-will” and interpret the ninety percent in verse 21 as an “Arab war custom.” A resolution of this contradiction is crucial for a correct understanding of Abraham’s tithe and simply must be reconciled if the truth is to emerge.

23 Hebrew vowels were not added to the Old Testament until the Masoretes added them many centuries after Christ. Thus the MLK of Melech, the ZDK of Zedek, and the SLM of Salem, had other pronunciations and other meanings in Semitic (Phoenician, Canaanite, Philistine, Moabite, etc) religions.
“Abram makes a practical acknowledgment of the absolute and exclusive supremacy of the God whom Melchizedek worshiped” (v. 20) …

contradicts
“the king of Sodom concedes to Abram, according to custom, the spoils of conquest as his right, and claims for himself only his subjects who had been rescued from the foe” (v. 21). Did Abraham tithe to honor God’s “supremacy,” or “according to Arab custom”?

“It was to a priest of the most high God that Abraham gave a tenth of the spoil as a token of his gratitude, and in honor of a divine ordinance” (v. 20) …

contradicts
“according to the war customs still existing among the Arab tribes, Abram might have retained the recovered goods, and his right was acknowledged by the King of Sodom” (v. 21). Was it “in honor of a divine ordinance,” or “according to war customs”?

“This priestly reception Abram reciprocated by giving him the tenth of all, i.e., of the whole of the booty taken from the enemy. Giving the tenth was a practical acknowledgment of the divine priesthood of Melchizedek; for the tenth was, according to the general custom, the offering presented to the Deity” (v. 20) …

contradicts
“the king of Sodom asked for his people only, and would have left the rest of the booty to Abram” (v. 21). Was Abraham honoring Melchizedek’s “divine priesthood,” or was the king of Sodom acknowledging Arab war custom by telling Abraham to keep the rest of the booty?

“As an offering vowed and dedicated to the most high God, and therefore put into the hands of Melchizedek his priest” (v. 20) …

contradicts
“where a right is dubious and divided, it is wisdom to compound the matter by mutual concessions rather than to contend. The king of Sodom had an original right both to the persons and to the goods, and it would bear a debate whether Abram’s acquired right by rescue would supersede his title and extinguish it; but, to
prevent all quarrels, the king of Sodom makes this fair proposal (v. 21).”

Did Abraham give ten percent as a voluntary “dedication” to God, and also have a “right” to keep the ninety percent because of Arab war custom?

“In giving tithes Abram acknowledged Melchizedek’s God as the true God and Melchizedek’s priesthood as a true one” (v. 20) …

contradicts “according to Arab law, and this may have obtained in Abram’s time, if anyone receives booty, he gives up only the persons but is entitled to keep the remainder for himself” (v. 21).28

Be honest with yourself and God’s Word here! Common sense tells us that the ten percent of verse 20 cannot be defined as Abraham’s voluntary worship of the Most High God if the ninety percent of verse 21 is controlled by a demanding Arab law! The most likely and obvious reason that Abraham tithed to Melchizedek was the mandatory Arab war custom which required a tenth of the spoils of war be given to the local ruler. Abraham did not choose to freely tithe in order to proclaim that Melchizedek was a priest of his God—otherwise, the reasoning for verse 21 is contradictory. This fact simply cannot be ignored.

Spoils of War Rules under Moses and David: Comparing Spoil-Tithes to Spoil-Tithes

Num. 31:21 And Eleazar the priest said to the men of war which went to the battle, This is the ordinance of the law which the LORD commanded Moses.… [Verses 22-25 discuss purification rites of spoils and persons after battle from verse 19].

………………

Num. 31:25 And the LORD spoke to Moses, saying.… [verses 25-54 discuss division of spoils after battle]

Num. 31:27 And divide the plunder into TWO PARTS—between them that took the war upon them, who went out to battle, and between all the congregation.

Num. 31:28 And levy a tribute to the LORD of the men of war which went out to battle—one soul [living creature] of five hundred.… [1/500th of one half; 1/1000th; .1% to priests]

27 Henry, s.v. “Gen. 14:20-21.”

Num. 31:29 Take it of their half, and give it to Eleazar the priest, for a heave offering of the LORD.
Num. 31:30 And of the children of Israel's half, you shall take one portion of fifty ... and give them to the Levites, which keep the charge of the tabernacle of the LORD.

[1/50th of one half; 1/100th; 1% to Levites]

While we are always reminded to properly compare “apples to apples” and not “apples to oranges,” most commentators ignore this simple childhood rule in discussing the tithe of Genesis 14:20.

Under ARAB custom, the spoil-tithe was TEN percent, 10%. However, under the Mosaic Law, the spoil-tithe was only ONE percent (1%) to the Levites (Numbers 31:27,28) and only one tenth of one percent (.1%) to the priests (Numbers 31:29,30).

In fact, if God’s spoken word to Moses in Numbers 31:25 is of “ordinance” value and adds to the ordinance in verse 21, then these verses contain THE ordinance of the Mosaic Law which sets the spoil-tax at only one percent (1%)(1/50th of one half, or 1/100th) and not ten percent (10%) which the Arab tradition required in Genesis 14:20! The priests still received 1/10th of that which the Levites received. Therefore, when we compare spoil-tithes to spoil-tithes, we discover why neither Moses nor the Law referred back to Abraham as an example of Law tithing—they were different!

Also, while it is noteworthy that the priests received a “tithe,” or one tenth as much as the Levites received (1/1000th is 10% of 1/100th), the Arab custom of a ten percent spoil-tax-tithe from Genesis 14 is greatly reduced to only one percent in the Mosaic Law. See also First Samuel 30:20-35 for an example of David’s distribution of spoils of war.

Genesis 14 is a discussion of how Abraham reacted to the Arab custom of paying a tenth of the spoils of war to the local priest-king. While living under pagan rulers, he obeyed pagan custom. Genesis 14 is not a discussion of tithing under the Mosaic Law. If one were to properly compare “apples to apples,” then a comparable discussion should lead to the one percent in Numbers 31 and other Old Testament texts which refer to spoils of war. Only an incorrect “apples to oranges” approach changes the subject from spoils-of-war tithes to Levitical tithes.

Abraham Gave Up His Rights under Traditional Law and Returned the Ninety Percent

Abraham did not choose to tithe to Melchizedek because he was priest of the true Most High God. Instead, Abraham was obligated by long-standing Arab war custom to return a tithe of the spoils of war. Since there is no correlation
between this tithing and that found in the Mosaic Law, the Mosaic Law never quotes Genesis 14 or even alludes to it in support of tithing. This is strange, indeed, since most modern tithe-advocates ignore the law as a foundation, go first to Melchizedek, and then turn back to Leviticus 27 and Malachi 3 to find money instead of food. They also preach tithing and Melchizedek from Genesis 14 instead of the more dangerous Melchizedek text of Hebrews 7.

The king of Sodom followed the old tradition when he asked for return of the persons taken from him. Evidently, Canaanite custom permitted Abraham to keep the goods and only return the persons. Therefore, as soon as Abraham offered a tenth of the spoils to Melchizedek, the king of Sodom insisted that Abraham keep the balance of the goods, the ninety percent, for himself (vv. 20-21). Verse 21 simply must be included in any discussion of verse 20.

14:22 And Abram said to the king of Sodom, I have lifted up my hand to the LORD, the Most High God….

This declaration by Abraham begins the dramatic climax of the narrative and the real key point of the entire narrative in Genesis 14. Abraham declared allegiance to “Yahweh,” his LORD, whom he knew was the real “Most High God” (v. 22). He refused to keep the customary ninety percent of the spoils (vv. 23-24).

Why Chapter 14 Divides 12-13 and 15-17

14:23 That I will not take from a thread even to a sandal thong, and that I will not take any thing that is yours, in case you should say, I have made Abram rich,

14:24 Except only that which the young men have eaten, and the portion of the men which went with me, Aner, Eshcol, and Mamre; let them take their portion.

Chapter 14 follows God’s promises by faith to Abraham in chapters 12 and 13 and it precedes God’s promises by faith in chapters 15 through 17. When Abraham did not deserve blessings, he received wealth (by grace) from Pharaoh (chapter 12) and Abimelech (chapters 20, 21). However, when he actually did something to earn wealth in chapter 14, he gave it all back. In chapter 14 Abraham had an opportunity to become suddenly very wealthy through his own works by keeping the riches of Sodom and the five kings of the southern Dead Sea. Yet Abraham, refusing to acquire wealth in such manner, returned ALL of it, not just ten percent! This event demonstrates that Abraham’s justification, sanctification, and wealth ALL depended on faith, and not matters of customs and law.

Abraham represented God’s covenant of grace, not the Old Covenant of law. The Arab custom concerning the spoils of war demanded a tribute of a tithe
and allowed Abraham to keep the ninety percent and become instantly much more wealthy. However, while living under the constraints of Arab law, Abraham refused to be blessed through the provisions of that law. He deliberately rejected the Arab law-blessing opportunity because he knew that God was fully capable of blessing him through the operation of grace and faith in his life. Keeping the ninety percent would have meant keeping the worldly goods belonging to the king of Sodom. God had better blessings in store for Abraham which are eternal.

Again, Genesis 14 is a narrative with the climax at the end of the story, and not in the middle. The climax involves neither Melchizedek, nor tithing. Instead, it involves Abraham’s assurance that God would keep his promises made by grace through faith, and not by military conquest, or Arab law-keeping.

**Objection: How can Melchizedek be a type of Christ if he was not a relative of Shem or Abraham and was a Canaanite?**

The Bible takes many terms and names which have negative meanings and turns them into very positive spiritual meanings. (1) Jerusalem had its Semitic Canaanite name long before the Israelites captured it and “Jerusalem” did not originally refer to David’s city of peace. (2) The Semitic Canaanite Jebusites who ruled in Jerusalem for 1000 years after Abraham called their pagan fort, Mount Zion (2 Sam. 5:7). Only later did “Mount Zion” become a very holy term for both Israelites and Christians. (3) The brass serpent which Moses made in Numbers 21:8, 9 to remind Israel of its rebellion became a symbol of God’s healing. (4) In Habakkuk the Babylonian army is depicted as God’s army which will punish Israel. (5) The pagan King Cyrus of Persia is called “my shepherd” in Isaiah 44:28 because God used him to deliver Israel. (6) The cross of Jesus was changed from a symbol of shame and sin into a symbol of victory and life in Hebrews 12:2. (7) Since the vowel markings were not added to the Hebrew language until many centuries after Christ, the triad of MLK in the Canaanite language most often referred to MoLoK (see Amos 5:26 in Hebrew). The title, Abi-melech, the Philistine king of Gerar whom Abraham served in Genesis 20:2 probably means “my father is Molok.”

**Summary: Abraham’s Tithe is Not an Example for Christians to Follow**

Some believe that this passage demonstrates that tithing is commanded to the New Testament church because it existed before the law, just as marriage was before the law. But this comparison is not valid. Marriage preceded the law, was included in it, and was also repeated after the law. However, tithing, Sabbath
observance and unclean foods also preceded the law, were included in it, but were not repeated after Calvary as commandments to the Christian church.

Abraham’s spoils-of-war tithe was:

**One:** Not a commandment of the LORD, but an observance of a common pagan custom.

**Two:** Not of his own personal property, but was only of the spoils of war from unbelievers.

**Three:** Not a Mosaic holy land tithe; he returned 100% to Canaanites.

**Four:** Not a means of wealth through Arab law-keeping.

**Five:** Not quoted to support tithing for Hebrews or Christians.

**Six:** Not a condition of receiving God’s blessings promised through faith in surrounding chapters.

**Seven:** Not to Abraham’s LORD, Yahweh, but to a pagan priest who did not know and worship God as LORD. Melchizedek probably worshiped Baal as Most High God and possessor of heaven and earth. As a Canaanite priest-king, Melchizedek worshiped idols of Baal, offered child sacrifices, and promoted incest and sex with animals as part of pagan worship ritual. In paying this mandatory tribute, it is unfortunate that Abraham’s pagan tithe-tax would have been used to promote such sin. (See Leviticus 18 and Deuteronomy 18:9-14.)

One recent theologian has pointed out that verses 22-25 constitute a vow. If Abram made this vow prior to rescuing Lot, then the tenth which he gave to Melchizedek could also be explained as a free-will vow. See David Croteau, Ph.D. dissertation, 2005., SEBTS.
Chapter 3

Genesis 28
Jacob’s Bargain with God

Gen. 28:20 And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on,

Gen. 28:21 So that I come again to my father’s house in peace—then shall the LORD be my God,

Gen. 28:22 And this stone, which I have set for a pillar, shall be God’s house; and of all that you shall give me, I will surely give the tenth to you.

Jacob’s pre-Law promise to tithe is not an example for the church. This event records the only other pre-Mosaic Law mention of tithing. Also, this is definitely not a spoils-of-war-tithe as in Genesis 14. However, although there may have existed a tradition to help the poor, Jacob, like Abraham, was not responding to a command from Jehovah to tithe to a particular ministry of holy service. The formal law was yet centuries future.

True to his character, Jacob made a rash vow to God. He promised to give God a tenth of all his possessions. However, Jacob’s promised tithe was conditional—God must first bless him and then bring him back to Isaac’s house in peace. Jacob set the conditions, not God. Jacob made a vow to tithe; God did not ask for it.
Although God greatly blessed Jacob in Haran, there is no further mention of tithing in Jacob’s life (or in the book of Genesis).

In all fairness to the subject, we must ask ourselves, “To whom did Jacob give these tithes?” It is not enough just to say that he “gave them to God.” God does not reach down from heaven and receive them to himself! Like Abraham, Jacob was surrounded by pagan Canaanite priest-kings. If he gave a tithe to them, he would actually be promoting idolatry, child sacrifices, sex with animals, and worship-prostitution! There was no God-called Levitical priesthood to receive them. Neither was there a temple in Jerusalem as promised and commanded later in Deuteronomy. As head of his own household, Jacob, like all patriarchs from Adam until the Law, was a priest himself and did not require a hierarchy of priesthood. Unless we are willing to accept the extreme liberal contention that Abraham and Jacob are merely mythological traditions written after Bethel had a temple in northern Israel, then my question is valid.

Again, as the head of household before the law, Jacob served as his own priest. He built altars to Yahweh and sacrificed on them (Gen. 35:1, 10). He asked for “food to eat and clothes to wear.” He promised to give God “a tenth” “of all that you give me.” Was Jacob promising to give God a tenth of food and clothes? How would he do that? We do not know. Perhaps Abraham, Isaac and Jacob built and dedicated shrines to Jehovah (Yahweh). They could then bring food to those shrines for the poor and needy. We know that Jacob did build an altar at Bethel. However, if any commandment to tithe had been involved, there would have been no room for bargaining.

Both Abraham’s tithe and Jacob’s tithe are completely out of context with tithing in the Mosaic Law. While Abram’s gift could have been a free-will vow (14:21-24), it is clear that Jacob’s gift was a free-will vow. However, it must be pointed out that, under the law, Israel would later consider even the dust of the Gentile land as defiling and requiring ceremonial cleansing. Whatever Jacob did tithe, it originated in pagan Haran or (at that time) pagan Canaan and did not meet the exact definition of tithes given under the Law. Perhaps this is why his tithe is not used as an example by Moses. Of course, there is no prohibition against the source of the tithe from a holy land in the book of Genesis.

Again, to whom did Jacob (and Abraham) tithe when they were wandering nomads? Except for the unfounded claims that Melchizedek was a faithful true priest-king serving Yahweh, no similar claim is made for any of the other priest-kings in which territories Jacob and Abraham lived. Like the temple of the moon god in Haran, except for their own shrines, all of the other shrines and priest-kings were clearly pagan.
When Genesis 14 is removed as a candidate to support biblical tithing, then the only other biblical alternative is the Mosaic Law. Therefore, tithing must fall under one of three categories of the law. Tithing must either be part of the commandments, part of the ordinances, or part of the judgments. The “commandments” expressed the righteous will of God (Exod. 20:1-26); the “judgments” governed the social life of Israel (Exod. 21:1 to 24:11); and the “ordinances” governed the religious life of Israel (Exod. 24:12 to 31:18). These three elements formed the ‘law,’ as the phrase is generically used in the New Testament. It is clear that tithing fell into the category of “ordinances.”

**Numbers 18 is the exact legislative wording of the ordinance which includes tithing.** Just as any person studying the history of any subject should begin at its origin, even so any legitimate study of tithing should logically begin with the precise wording of the ordinance itself. Unfortunately, however, very few Christians can open their Bibles to the exact place of the tithing ordinance—Numbers 18! Since this chapter will be referred to often in this book, it is necessary for tithe students to be very familiar with it.

An important seminary textbook on understanding biblical principles says, “The main burden of doctrinal teaching must rest on the *chair* passages.” … “These
passages [seats of doctrine] which we may call chair passages, can well function as boundary setters for interpreters as they seek guidance about the correct interpretation of texts that are textually or topically parallel. These chair passages contain the largest amount of material in one place on the respective doctrines. In a sense they represent a self-policing function of Scripture, one particularly important for Protestants who have typically rejected external limitations (e.g., by the church or by tradition) on their interpretations of the Bible.”29

As you very carefully read Numbers 18, pay special attention to the words which I have placed in italics because they all play important roles in this book.

18:1 And the LORD said to Aaron, You and your sons and your father's house with you shall bear the iniquity of the sanctuary; and you and your sons with you shall bear the iniquity of your priesthood.

The priesthood of the firstborn, or the male head of each detached family, active since the time of Adam, has been abolished among the Israelites. No longer can individual Israelites build altars and sacrifice directly to God as did all of the fathers of Israel.

18:2 And your brothers also of the tribe of Levi, the tribe of your father, bring with you, that they may be joined to you, and minister to you; but you and your sons with you shall minister before the tabernacle of witness.

The tribe of Levi has been separated from the other tribes. And the house of Aaron within the tribe of Levi has been further separated to serve as priests. Although separated, the other Levites will not be priests, but will only assist the priests.

18:3 And they shall tend to your needs and all the needs of the tabernacle; only they shall not come near the vessels of the sanctuary and the altar, that neither they, nor you also, die.

Again, the non-priestly Levites are only assistants to the priests. If Levites enter into the Holy Place or Most Holy Place, they will be put to death along with the priests who allowed them to enter.

18:4 And they shall be joined to you, and attend to the needs of the tabernacle of the congregation, for all the service of the tabernacle; and a stranger shall not come near to you.

18:5 And you shall attend to the needs of the sanctuary, and the needs of the altar; that there may be no wrath any more upon the children of Israel.

18:6 And I, behold, I have taken your brothers the Levites from among the children of Israel; to you they are given as a gift for the LORD, to do the service of the tabernacle of the congregation.

29 Kaiser, 201-02.
18:7 Therefore, you and your sons with you shall keep your priest's office for everything of the altar, and **within the veil**; and you shall serve: I have given your priest's office to you as a gift for service; and the stranger that **comes near** shall be put to **death**.

The death decree is repeated a second time to remind all that only priests can “come near” into the presence of God for direct worship.

18:8 And the LORD spoke to Aaron, Behold, I also have given you the charge of my heave offerings of all the holy things of the children of Israel; to you have I given them by reason of the anointing, and to your sons, by an **ordination [statute] forever**.

This chapter (not Leviticus 27 or Malachi 3) IS the important foundational ordinance, or statute, which defines how the priests and Levites will be supported by Israel under the Old Covenant. The word is used often in this chapter.

18:9 This shall be yours of the most holy things, reserved from the fire: every oblation of theirs, every grain offering of theirs, and every sin offering of theirs, which they shall render to me, shall be **most holy** for you and for your sons.

18:10 In the most holy place shall you eat it; every male shall eat it; it shall be holy to you.

Only the priests (not the Levites) are allowed to partake of the sacrificial offerings. They must be EATEN within the Holy Place of the Sanctuary/ Temple and cannot be taken home for the remainder of their families.

18:11 And this is yours: the heave offering of their gift, with all the wave offerings of the children of Israel; I have given them to you, and to your sons and to your daughters with you, by a **statute [ordinance] forever**; every one that is clean in your house shall eat of it.

18:12 All the best of the oil, and all the best of the wine, and of the wheat, the firstfruits of them which they shall offer to the LORD, them have I given you.

18:13 And whatsoever is first ripe in the land, which they shall bring to the LORD, shall be yours; every one that is clean in your house shall eat of it.

18:14 Every thing **devoted in Israel** shall be yours.

18:15 Every thing that opens the matrix in all flesh, which they bring to the LORD, whether it is of men or beasts, shall be yours; nevertheless, the **first-born** of man shall you surely redeem, and the first offspring of unclean beasts shall you redeem.

18:16 And those who are to be redeemed from a month old shall you redeem, according to your estimation, for the money of five shekels, after the shekel of the sanctuary, which is twenty gerahs.
18:17 But the first offspring of a cow, or the first offspring of a sheep, or the first offspring of a goat, you shall not redeem; they are holy; you shall sprinkle their blood upon the altar, and shall burn their fat for an offering made by fire, for a sweet savor to the LORD.
18:18 And the flesh of them shall be yours, as the wave breast and as the right shoulder are yours.
18:19 All the heave offerings of the holy things, which the children of Israel offer to the LORD, I have given you, and your sons and your daughters with you, by a statute [ordinance] forever; it is a covenant of salt forever before the LORD to you and to your seed with you.

Food and Income of the Priests from These Texts:
Specified portions of sacrificial offerings of animals and food (v. 11).
Firstfruits of oil, wine, and grain (v. 12-13).
All vow offerings, money and otherwise (v. 14).
Firstborn animals (v. 15).
Redemption money from firstborn of man and unclean animals (v. 15-17).
Animal skins of sacrificed animals (v. 18).
Only a tenth of the tithe (v. 25, 26)

18:20 And the LORD spoke to Aaron, You shall have no inheritance in their land, neither shall you have any part among them; I am your part and your inheritance among the children of Israel.

RESTRICTION: In exchange for their service to God, the priests were not allowed to own and inherit land in Israel. According to Joshua 21:9-19, they were supposed to live in 13 priestly cities around (but not in) Jerusalem. Although they occupied these lands, they remained the possession of the tribes.

18:21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.
18:22 Neither must the children of Israel henceforth come near the tabernacle of the congregation, unless they bear sin, and die.
18:23 But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity; it shall be a statute [ordinance] forever throughout your generations, that among the children of Israel they have no inheritance.
18:24 But the tithes of the children of Israel, which they offer as a heave offering to the LORD, I have given to the Levites to inherit; therefore I have said to them, Among the children of Israel they shall have no inheritance.
Income of the Levites Who Assisted the Priests:
The whole tithe (of which they gave 1/10th to the priests) (v. 21)
Selling sacrificial animals in the Temple market (later)
Money-changing profits in the Temple (later)

RESTRICTIONS: Although they received the whole first tithe, the Levites were NOT the ministers of Israel, nor could they inherit or own land in Israel (v. 24)

18:25 And the LORD spoke to Moses, saying,
18:26 Thus speak to the Levites, and say to them, When you take of the children of Israel the tithe which I have given to you from them for your inheritance; then you shall offer up a heave offering of it for the LORD, even a tenth part of the tithe.
18:27 And this, your heave offering, shall be reckoned to you, as though it were the grain of the threshing-floor, and as the fullness of the wine-press.
18:28 Thus you also shall offer a heave offering to the LORD of all your tithes, which you receive of the children of Israel; and you shall give thereof the LORD's heave offering to Aaron the priest.

Surprising and shocking to many, the most important preachers, or ministers, in the Old Covenant did NOT receive the tithes. They only received one tenth of the tithe from their Levite servants. Also, the Temple shekel and freewill offerings covered the expenses of building and maintaining the Temple and purchasing the animals for the nation's sacrifices. [If the (sometimes thousands of) sacrificial animals were purchased from the Levites and, later, Pharisees, then a lot of money indeed would be involved.]

18:29 Out of all your gifts you shall offer every heave offering of the LORD, of all the best thereof, even the sanctified part thereof out of it.
18:30 Therefore you shall say to them, When you have heaved the best thereof from it, then it shall be counted to the Levites as the increase of the threshing floor, and as the increase of the wine-press.
18:31 And you shall eat it in every place, you and your households; for it is your reward for your service in the tabernacle of the congregation.
18:32 And you shall bear no sin by reason of it, when you have heaved from it the best of it; neither shall you pollute the holy things of the children of Israel, unless you die.

The Levites were to treat the tithes they received as if they were from their own farmland and gave a tenth of these to the priests. The priests did not tithe. Whereas the priests must eat a large portion of the food they received in the Holy Place of the Temple, the Levites could eat all of their tithes anyplace they desired.
The myth exists that tithes were always the BEST. This is not a biblical truth! Actually, the food tithe given to the Levites was the TENTH, and not necessarily the best; also, the animal tithes given to the Levites was EVERY TENTH, not the best (Lev. 27:32-33). However, when the Levites gave their tenth of the tithe to the priests, only that portion was to be the BEST.

Summary

Tithing was an ordinance (statute) at the very heart of the Mosaic Law and Numbers 18 is the exact wording of that ordinance.
One: Only national Israel was commanded to pay tithes. Almost every verse in the chapter makes reference to national Israel and her children under special covenant terms. This ordinance was never expanded outside of those Old Covenant terms of national Israel to the church.
Two: Only the Aaronic priests among the Levites could “come near,” or “draw near,” to offer at the altar, enter the holy places, and touch the vessels and furnishings inside the sanctuary (vv. 1, 2b, 4, 7). Direct worship of God was only performed “by proxy” through the priests. There was no priesthood of believers; the priesthood of the head of the family had been set aside in the Old Covenant; and even most Levites could not directly worship God. The reason for emphasizing the “come near” passages will become clear in a later chapters of this book concerning how the doctrine of the priesthood of believers affects tithing. Also, see the very important discussion at Hebrews 7:19.
Three: Levites, who received the whole first tithe, merely performed servant duties for the priests. Even they would die if they “came near” to God (vv. 2a, 3, 4, 6). See point 6.
Four: Neither priests nor Levites could own or inherit property (vv. 20, 23, 24, 26). Tithes replaced all property inheritance rights. This key part of Old Covenant tithing is discussed in a separate chapter in this book.
Five: Although they did not receive the whole tithe, priests were given heave offerings, firstfruits of the land, the firstborn of clean animals, vow offerings, and redemption money for the firstborn of men and unclean animals (vv. 8-19) (Neh. 10:35-37b). Any extension of tithes and offerings should also include these.
Six: Only Levites received tithes, not the priests (vv. 21-24). The tithe was paid to them for their servant duties towards the “anointed” priests. Levites did NOT perform the actual worship ritual. This aspect has also been largely forgotten today in attempts to re-word tithing for Christians.
Seven: In Numbers 18, the priests, descendants of Aaron, those who actually performed the sacrificial ritual, did NOT receive tithes! They only received 1/10th of the 1/10th that was given to the Levites for all other forms of service (vv. 25-32).
Should the Church Teach Tithing?

(Neh. 10:38). Therefore, priests received only one percent (1%), or a “tithe of the tithe” (v. 26). This aspect has also been largely ignored without valid biblical principles.

Eight: Tithes only consisted of food and were eaten (v. 31). See the full discussion in chapter one on the definition of “tithe.” This is yet another unauthorized change of God’s Word in order to convert Old Covenant Law into something God never intended.

Nine: Since a portion of the priests’ share was always brought initially to the STOREHOUSE, God commanded the male priests to EAT it inside the holy places of the storehouse (18:10). However, since the Levites’ tithe was NEVER brought to the STOREHOUSE, God allowed them to EAT it “in every place, you and your households” (18:31). This agrees with Nehemiah 10:37b which commanded Israel to bring the tithe to the Levitical cities, and not to the temple storehouse in Jerusalem. Therefore, Malachi 3:10 only refers to the “tenth of the tithe” which was the portion brought FROM the Levitical cities INTO the storehouse.

Ten: These instructions are clearly in the context of the Old Covenant “statutes” or “ordinances.” Tithing was neither among the moral “commandments” nor among the civil “judgments” of the Law. The term, ordinance/statute, is used four times in this chapter alone (vv. 8, 11, 19, 23). This is also the context of Malachi 3:7 and 4:4 which is often ignored.

Eleven: This foundational chapter must be thoroughly studied by any serious Bible student interested in the subject of tithing.

Twelve: Having studied Numbers 18, it is quite difficult to understand why Eklund would say, “In spite of all that Jesus accomplished on our behalf he did not revoke God’s ownership of the tithe. The Old Covenant practice of tithing was not a part of the legal system.”

In reality, tithing was the very “heart” of the cultic ceremonial worship system! Tithing replaced the former system of the family priesthood and was foundational in making provision for the very existence of the Levitical priesthood in order that the religious, ceremonial, and cultic provisions of the law would be enforced (Numbers 3:6-13; 18:1,2).

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30 Eklund, 67.
Chapter 5

Leviticus 27:30-34

“IT IS HOLY TO THE LORD”

27:30 And all the TITHE OF THE LAND, whether of the seed of the land, or of the fruit of the tree, is the LORD’s. It is holy to the LORD.

27:31 And if a man will at all redeem any of his tithes, he shall add thereto the fifth part thereof.

27:32 And concerning the TITHE OF THE HERD, or of the flock, even of whatsoever passes under the rod, the tenth shall be holy to the LORD.

27:33 He shall NOT search whether it is good or bad, NEITHER shall he change it; and if he changes it at all, then both it and the change thereof shall be holy; it shall not be redeemed.

27:34 These are the commandments, which the LORD commanded Moses for the children of Israel in Mount Sinai.

The key phrase, “It is holy to the Lord,” appears in verses 30 and 32. Those who believe that New Covenant Christians should continue to obey their own (greatly modified) tithing definition employ this phrase as their most powerful argument for its eternal nature.

For example, Eklund writes, “The most basic reason for tithing is the fact that Scripture clearly teaches the tithe is the Lord’s. [He quotes Leviticus 27:30 and 32.] God owns everything in the heavens and on the earth (see Ps. 24:1). Yet the tithe belongs to him in a distinctive sense. God allows man to use nine tenths, but
the tithe is sacred and must not be expended. The tithe is ‘holy to the Lord,’ set apart, to be used only by God.”

The *Encyclopedia of Southern Baptists*, Vol. II, *tithe*, is foundational for Eklund. After stating that the tenth is “basic in quite a number of traditions,” it then ignores all of the other pagan laws and customs of these other traditions (such as the Canaanites) and says “The early observance of the tithe, coming as it did before the Law was formally given (i.e. Gen. 14) … is evidence of the fact that the giving of tithes is a part of the basic moral nature of men who genuinely worship God.”

The basic principle of the “not an eternal moral law” view is presented by William Kaiser. “Law based not on the nature of God but on his particular sayings on a special occasion is called *positive* law…. The commandment about the Sabbath is the only one in the Ten Commandments that is mixed with both moral and positive aspects. It is *moral* in that it says that God is owner of all time and therefore has a right to receive back a portion of our time in worship of himself. But it is *positive, or ceremonial*, in that it spells out the seventh day as that time.”

Like the Sabbath, there is a *moral* aspect of giving because God is the owner of all creation and there is also indeed a *positive, or ceremonial*, aspect of giving in that the exact ten, twenty, or twenty three percent was specified in the law for Israel.

A third approach by Roman Catholic theologian Thomas Aquinas (though rejected by Protestants) is only a variation of Kaiser’s statement. Both Kaiser and Aquinas conclude that the “ten percent” of the tithing ordinance was not moral law and not part of the eternal principles of God. Aquinas argues that tithing was *partially moral* because natural reason tells man to give and *partially judicial* because the divine institution of the Church had the authority to decree the exact percentage to be given” (*Summa Theologica*, Vol. 3, The Second Part of the Second Part).

**The Context of Verses 30-34**

For many biblical reasons, this author disagrees with the statement by Eklund. The phrases “It is the Lord’s,” and “It is holy to the Lord,” cannot possibly be understood as meaning, “It is an eternal moral principle which pre-existed the formal law.” Why? Because these phrases are very common in the book of Leviticus and apply to many other ordinances which almost all churches correctly conclude ended at Calvary when Jesus said “It is finished.” In the context of verses 30-32 the tithe is “holy to the Lord,” (1) because it comes from Israel’s holy promised land of Canaan, (2) because it is given to the sanctified Levites in exchange of their

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31 Ibid., 67.

32 Kaiser, 187-188.
Russell Earl Kelly, Ph.D.

land inheritance, and (3) because the Levitical priests had replaced the priesthood of believers with a cultic priesthood under the temporary ordinances of the Old Covenant. Consequently, those who received tithes were not supposed to be land owners. Yet none of these reasons for declaring the tithe holy are appealed to today by Christian churches who teach tithing!

The *Wycliffe Bible Commentary* (published by Southern Baptists) places tithing in the same category as the *ordinance* for animals when it says, “The tithes belonged to the Lord and were subject to the same redemption rules as the clean beasts that had been dedicated (vv. 9-10).”

Tithe advocates very often refer to Psalm 24:1 in support of tithing, as if it were directly connected to it. “*The earth is the LORD’s, and the fullness thereof; the world, and they that dwell therein.*” David, however, does not connect tithing with Psalm 24:1. As a matter of fact, the word, “tithe,” never appears in any writing attributed to King David! While it is true that God is the Creator who made and owns everything, it is also true that the tithes of Leviticus 27 could not be received from proselytes, from non-Israelites, from unclean animals, from defiled lands inside Israel, nor from the defiled lands outside of Israel. Tithing was only an Old Covenant Israelite thing! There is simply no universal eternal principle stated, or implied, in the immediate context itself.

Any serious claim that tithing must be obeyed because it is part of the eternal law of God, which reflects his eternal character, certainly needs to be proven to be accurate by other than proof text methodology or simple “because I said so” arguments. Sincere supporters of New Covenant tithing should desire to enter into extended discussions and defend their position with sound reasoning. However, rarely are any attempts made to support their claim without using proof-text methodology. Consider the following:

**One:** When using proper principles of interpretation to explain this passage, the literal text itself limits the *contents* of the tithe to “all the tithe of the land” (verse 30) and “the tithe of the herd” (verse 32). This is thoroughly discussed in chapter one under the definition and limitation of the tithe. The Mosaic Law tithe *never* went beyond products of the land of Israel to include products or profits from any of the many other occupations in Israel. Tithes were always only food, and never money.

**Two:** Most so-called tithers today only apply it to their gross income. They replace the literal definition with their own man-made definition. *Webster’s Dictionary* outweighs the Bible.

**Three:** Contemporary tithers stress the BEST, while verses 32 and 33 specifically forbid this concerning the herds. God demanded every tenth animal, whether it was the best, or not the best, to be given to the Levites for the whole tithe.

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33 *Wycliffe Comm.*, s.v. “Lev. 27.”
However, he did command the Levites to give the best of their “tithe of the tithe” to the priests (Num. 18:29-30).

**Four:** The context limits the tithe to the nation Israel under the Mosaic Law in verse 34. It is noteworthy that, although there are many texts such as Psalm 24:1 which declare God’s ownership over the entire earth, neither God nor the Israelites ever used this world-ownership principle as authorization to gather holy tithes from pagan lands or from non-Israelites.

**Five:** Tithes originally could come from any part of the land of Israel used by Israelites. However, Alfred Edersheim states that this requirement later was made much more narrow rather than being expanded. [Preachers expanded the definition; the Jews limited the meaning.] After the return from exile, the land was subdivided into three different zones of holiness. The second and third tithe could *not* come to the temple from land beyond the Jordan. While Israelite land which had been captured by King David [O.K.], parts of Egypt [not biblical], and part of Babylon [not biblical] could be used for lesser tithes to local Levites, most other land was considered defiled and incapable of producing acceptable holy tithes for the temple in Jerusalem.34

**The Context of the Preceding Verses 28 and 29**

27:28 Nevertheless, no devoted thing, that a man shall devote [vow] to the LORD of all that he has, both of man and beast, and of the field of his possession, shall be sold or redeemed; every devoted thing [vowed to destruction: NAS] is *most holy to the Lord*.

27:29 None devoted [vowed to destruction: NIV], which shall be devoted of men, shall be redeemed; but shall surely be put to death.

The point is: In the immediate preceding verses to the tithing verses 30-34, it is very clear that the phrase “it is *most* holy to the Lord” does not mean “it is an eternal moral principle.”

“Every devoted thing is *MOST* holy to the Lord,” in verse 28, elevates this holiness to an even higher level than tithing which is only *holy* to the LORD! People, like Achan, who were under an official ban to be put to death for their sins are called “most holy to the Lord.”35 “Most holy to the Lord” meant that the condemned criminal was under an absolute unredeemable grant to God.36

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35 *Wycliffe Comm., s.v. “Lev. 27:28.”*
Albert Barnes says that some even interpret this “most holy” ban as a “curse.” Albert Barnes says that some even interpret this “most holy” ban as a “curse.” A person could even place himself under such an oath by promising not to fail to accomplish a specific purpose; however this may only mean lifelong devotion. Although Israel did not sacrifice humans, its government did have the death penalty. (See Josh. 6:17; 7:13-26; Deut. 25:19; 1 Sam. 15:3.)

Again, the point is that, if tithing, which is only called “holy” to the Lord, reflects an eternal moral principle, then how does one explain the “most holy” to the Lord of the previous verses? Naturally, it is extremely rare (if not non-existent) for sermons about the “holiness” of the tithe to explain the “most holiness” of the previous verses of its chapter context. Proof-text methodology is essential in order to ignore this context.

The Context of Chapter 27

In addition to tithing, the chapter also contains other things which are “holy to the Lord.” Leviticus 27:9 calls all devoted [vow] offerings “holy to the Lord”; 27:14 describes sanctified houses as “holy to the Lord”; 27:21 describes vowed fields as “holy to the LORD, as a field devoted; the possession thereof shall be the priest’s.” These things were “holy” because they, like the tithe, belonged to the Levitical priest under the Mosaic Law! They were not holy because of any inherent eternal quality.

All of chapter 27 is an “ordinance,” or “statute” of “devoted” [vowed] things which derives its basis from the ordinance itself, which is Numbers 18. As long as the Levitical priesthood replaced the priesthood of believers, and as long as the it received tithes in exchange for land inheritance, all devoted things, including the tithe, belonged to them and were thus “holy to the Lord.”

The Jewish Encyclopedia, Encyclopedia Judaica, even states that this tithe was voluntary. And, while the tithe in Leviticus 27:32-33 occurs in the chapter dealing with sacred free gifts of various kinds, the first offspring in verses 26-27 are an exception to the rule.

The Context of the Book of Leviticus “Be Holy for I Am Holy”

The book of Leviticus is clearly the most ceremonial, religious, and cultic book of the Mosaic Law. By cultic, I mean “specifically and exclusively concerned with national Israel under the Old Covenant.” “Holiness” and “most holiness” are the

37 Barnes, s.v. “Lev. 27:28-29.”
38 Jamieson, s.v. “Lev. 27:28-29.”
major themes in every chapter. Concerning the unclean food ordinances, God said, “For I am the LORD your God: you shall therefore sanctify yourselves, and you shall be holy; for I am holy: neither shall you defile yourselves with any manner of creeping thing that creeps upon the earth” (11:44). “You shall be holy: for I the LORD your God am holy” (19:2). Concerning all of his ordinances, or statutes, God said, “Sanctify yourselves therefore, and be holy: for I am the LORD your God. And you shall keep my statutes, and do them: I am the LORD which sanctifies you” (20:7-8). Therefore, basic to every ordinance of the Mosaic Law, including tithing, is the principle that “God is holy.” Since God is holy, the things he describes as holy under the law are holy in the context of that law. However, it is clear that this does not mean that everything under the law is an “eternal moral principle” to be observed beyond the end of the Old Covenant (Heb. 8:6).

Again, the phrases, “It is the Lord’s,” and “Holy to the Lord,” are common in Leviticus. “Holy” things to God in Leviticus include all of its religious festivals and holy days (11 times in chapter 23), the sanctuary (4:6), the crown of the high priest (8:9), God and his people (11:4; 19:2), the linen garments of the high priest (16:4), the peace offering (19:8), the fourth year's fruit of a new tree (19:24), God's name (20:3), the priests (21:6) and, finally, the tithe (27:30, 32). “Most holy” things to God in Leviticus include the priest’s portion of the grain and sin offerings (Lev. 2:3; 6:17), the trespass offering (7:1), the inner room of the sanctuary (16:2) and persons under a ban to be punished by death (27:28-29)—things which are even more holy than the tithe!

Finally, the most common division of the law (for study purposes) separates it into commandments, judgments, and ordinances. The book of Leviticus is almost entirely a collection of “ordinances,” or “statutes” for the religious life of Israel. Leviticus instructs the priests concerning offerings, consecration, atonement, religious festivals, food laws, redemption laws, devoted things, and, lastly, tithing. One “misses the point” by retaining tithing while rejecting almost all of the other ordinances as merely Old Covenant! Such is simply using poor principles of interpretation!

Again, Numbers 18 (especially verses 20 and 21), not Leviticus 27, nor Malachi 3, is the foundational, or chair, chapter which gives the reasons for tithing. Biblical tithing was NOT an eternal moral principle reaching to eternity with God. True biblical tithing BEGAN as a command to national Israel in Numbers 18! The “principle” it teaches is a religious ordinance of the Mosaic Law. Again, tithing was in exchange for land inheritance and was payment of service to the Levite servants and Aaronic priesthood. Tithing was the Old Covenant “ordinance” which commanded the Israelite to return to God a portion of that which he claimed from the special promised land of Canaan. Although, in a sense, God does own
all land, he only demanded a tithe from the very special land of Canaan which he had specifically chosen and specifically blessed.

Not only was tithing an important “part” of the Old Covenant Law, it was the **basic** part which allowed all of the rest to function under its priesthood. Clearly, the ordinance of tithing *established and funded* the Levitical priesthood (Heb. 7:9-11). This, in turn, allowed for the daily ritual and religious services of the nation. Therefore, it is impossible to separate tithing from its context in Leviticus.
Num. 18:20 And the LORD spoke to Aaron, You shall have no inheritance in their land, neither shall you have any part among them; I am your part and your inheritance among the children of Israel.
Num. 18:21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.

Num. 35:1 And the LORD spoke unto Moses in the plains of Moab by Jordan near Jericho, saying,
Num. 35:2 Command the children of Israel, that they give unto the Levites of the inheritance of their possession cities to dwell in; and you shall give also unto the Levites suburbs for the cities round about them.
Num. 35:3 And the cities shall they have to dwell in; and the suburbs of them shall be for their cattle, and for their goods, and for all their beasts.

Joshua 21:2 And they [Eleazar and Joshua] spoke unto them [the tribes of Israel] at Shiloh in the land of Canaan, saying, The LORD commanded by the hand of Moses to give us cities to dwell in, with the suburbs thereof for our cattle.
Joshua 21:3 And the children of Israel gave unto the Levites out of their inheritance, at the commandment of the LORD, these cities and their suburbs.

The tithe was given to the Levites, and the tenth of the tithe to the priests, as their inheritance in place of land inheritance because they served God. Period! God's plan was that they would own no land, because He would be their inheritance (their land) through the possession of the tithe. This has certainly changed in our modern society where gospel workers usually own and inherit property, often have great wealth gained from the churches they serve, and still demand the whole tithe for themselves.

Because of its many repetitions in Scripture, we must assume that God knew that some would eventually forget this fact about Old Covenant tithing. It is equally important to repeat this fact in the context of this book for the same reason. While those who support tithing often quote Genesis 14:18-20, Leviticus 27:30-34 and Malachi 3:8-10, others who reject New Covenant tithing quote Numbers 18:20-26, Deuteronomy 12:11-12; 14:27-29, Ephesians 2:13-17, Colossians 2:14 and Hebrews 7:5, 12, 18; 8:6. And the key texts of the “chair” document are Numbers 18:20-26.

“Inheritance” and “land” are two of the most important concepts of the Old Covenant. While western religious thought speaks of salvation in terms of grace and faith, the Hebrew mind-set is more likely to speak of salvation in terms of inheritance and land. These are also key ideas in the doctrine of tithing because God described Israel, its land and its people, as his unique inheritance. “For you separated them from among all the people of the earth, to be your inheritance” (1 Kings 8:53).

In exchange for his service to God, the Levite and priest were denied land inheritance in Israel. This truth was repeated six times in seven verses in Numbers 18:20-26! The “no inheritance” rule for those who received tithes is also repeated in Deuteronomy 12:12; 14:27, 29; 18:1-2; Joshua 13:14, 33; 14:3; 18:7; and Ezekiel 44:28.

Take a moment now and read all of the above verses! Evidently, God wanted it abundantly clear why Levites and priests received tithes from Israel. Whenever the reason for them receiving the tithe was mentioned, God also mentioned that they were not allowed any inheritance or land ownership. The Levite and the Aaronic priest were always to be counted among, and included among, the poor of the land. They were not to become wealthy, but were to live day-by-day in the expectation that Israel would bring in the tithe to sustain them and for them to re-distribute to the other poor of the land.

When Paul said in First Corinthians 9:14, “they which preach the gospel should live of the gospel,” he clearly meant gospel principles of grace and faith. Unlike many wealthy religious leaders today—for almost 300 years, until the Council of
Nicea in A.D. 325, the vast majority of church bishops, presbyters, and deacons lived ascetic lives of self-denial and poverty in order to better serve the poor of the church. They fully understood what Paul meant.

Deut. 14:29 And the Levite, (because he has no part nor inheritance with you), and the stranger, and the fatherless, and the widow, which are within your gates, shall come, and shall eat and be satisfied, that the LORD your God may bless you in all the work of your hand which you do.

On the other hand, God would say to the Levitical priest, “they which preach the law should live of the law.” This means that they would live as the poor of the land who daily depended upon God. This means that they would reject wealth as long as there were poor whom they could help [by redistributing the tithes and offerings they received].

Several Protestant denominations follow the lead of Roman Catholics and provide free parsonages and retirement homes for their pastors. This might be a partial effort to apply this principle; however, it is not clear whether or not property ownership and wealth are also forbidden by those denominations.

A hypocritical problem arises, especially among churches which strongly advocate tithing, but choose not to preach the facts from these “no inheritance” texts. Very often the same pastors who insist on preaching exact tithing personally have great wealth, own property and inherit land. They use part of the Mosaic ordinance selfishly to teach tithing, but then ignore the majority of that same ordinance. Even while preaching law, they violate it by being partial (Mal. 2:9).

Concerning the Levitical and Priestly Cities (Numbers 35; Joshua 21):

Although this land was occupied by priests and Levites (they had to live somewhere), it still belonged to the tribe in which it existed. Therefore, the land could not be permanently owned or inherited. Of note, however, is the fact that this land was specifically to be for their “cattle” and “beasts” which were received from tithing. While not serving at the temple (24 courses took turns a week at a time), many were evidently in their pasture lands herding their animals. See also Second Chronicles 31:15-19 and Nehemiah 10:37-38; 13:10.
Chapter 7

How Many Tithes?
10%, 20% or 23 1/3%?

Was the biblical tithe only 10%, or could it have been as much as 23 1/3%? Was there one tithe, two tithes, or three? A discussion of these questions was not originally part of this book until it became evident why only one answer is acceptable to most who teach New Covenant tithing.

Most casual readers of the Old Testament will conclude that there were at least two, and perhaps three, separate tithes, averaging either twenty or twenty three and one third percent (23 1/3%) per year, instead of only one ten percent (10%) tithe. For two thousand years theologians have been split over whether these were all separate tithes or somehow merged into either one or two tithes. The “multiple tithe” position is held by Adam Clarke, Albert Barnes, Matthew Henry, Jamieson, Fausset, and Brown, Bruce Metzger, Charles Ryrie, the Jewish Talmud and most Jewish writers, like Josephus.

Charles Ryrie combines the second and third tithe into one. “Two tithes were required: an annual tithe for the maintenance of the Levites (Lev. 27:30; Num. 18:21) and a second tithe brought to Jerusalem for the Lord’s feasts (Deut. 14:22). Every third year, however, the second tithe was kept at home for the poor (Deut. 14:28).” The McClintock and Strong Encyclopedia, tithe, Section I, last paragraph, also concludes that only two tithes existed. My only objection is that,

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40 Ryrie, s.v. “Mal. 3:8.”
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if this were true, then we would have to conclude that there were no feasts every third year if there were no food brought.

For those, like the author, who believe that New Covenant giving under principles of grace replaces the entire tithing system, there is no reason to be dogmatic about which position is correct. However, for those who believe that tithing is also expected from the New Covenant Christian, the ONE tithe of ten percent can be the ONLY true and acceptable explanation. This position is for very obvious reasons! While it is difficult enough to ask average church members for ten percent, it would be much more difficult to ask them for twenty or even twenty three and one third percent!

Therefore, those who defend exact tithing have often placed themselves into a no-compromise position which concludes that the Old Covenant only taught one tithe of ten percent. Notice the tone of Eklund’s remarks, “The notion of three separate tithes has been circulated among commentators for a long time. Nevertheless, we must remain true to Scripture and not the traditions of biblical interpreters. Some have used the idea of three distinct tithes as a means of rendering tithing an obsolete doctrine, not valid for the New Covenant believers. This is done by rendering the Levite tithe as government taxation, the festival tithe as antiquated ritual, and the welfare tithe as giving to the poor. Since taxes and welfare funding are levied by the government, it is assumed that the tithe is no longer necessary.”

In reply to Eklund, first, it is unprofessional to attack those who disagree by accusing them of following the “traditions of biblical interpreters” and accusing them of not remaining “true to Scripture.” Such superior attitude simply will not convince scholars to concede their own researched positions. Second, many of Eklund’s own denomination’s seminary scholars and textbooks hold the opposite position which he criticizes. When he says “we,” he errs in thinking that his own denomination totally agrees with him. Third, his discussion hints at an ulterior motive for insisting on only one tithe.

The First Yearly (Levitical) Tithe, Numbers 18: For Levitical Inheritance

Num. 18:20 You shall have no inheritance in their land, neither shall you have any part among them; I am your part and your inheritance among the children of Israel.

Num. 18:21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service....

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41 Eklund, 66.
This tithe has already been discussed in detail in previous chapters. Unlike the second and third tithes, it replaced land inheritance rights in Israel and provided basic sustenance for the Levite and the Aaronic priests of the tribe of Levi, as described in Numbers 18.

The Second Yearly (Festival) Tithe: Deuteronomy 12:1-19 and 14:22-26

Deut. 12:6 And there [later Jerusalem] you shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the first offspring of your herds and of your flocks:
Deut. 12:7 And there you shall eat before the LORD your God, and you shall rejoice in all that you put your hand unto, you and your households, wherein the LORD your God has blessed you. [“Rejoice” is in verses 7, 12, and 18.]

Deut. 14:23 And you shall eat before the LORD your God, in the place which he shall choose to place his name there [later Jerusalem], the tithe of your grain, of your wine, and of your oil, and the first offspring of your herds and of your flocks; that you may learn to fear the LORD your God always. [“Rejoice” is in verse 26.]

Whereas the first tithe was brought to the Levitical cities [“... the tithe of our ground to the Levites, for the Levites are they who receive the tithes in all the rural towns. Neh. 10:37b, NASU], the second yearly tithe was brought to Jerusalem for the festivals which accompanied the numerous gatherings. Also, unlike the first tithe, along with the Levite, the other Israelites, their family members, and servants, ALL ATE portions of this tithe. Also, unlike the first tithe, this tithe was an integral part of REJOICING and celebration in the presence of the LORD. It is distinctly different from the first tithe.

The Third Year (Poor) Tithe: Deuteronomy 14:28-29 and 26:12-13

Deut. 14:28 At the end of three years you shall bring forth all the tithe of your increase the same year, and shall lay it up within your gates.
Deut. 14:29 And the Levite, (because he has no part nor inheritance with you), and the stranger, and the fatherless, and the widow, which are within your gates, shall come, and shall eat and be satisfied; that the LORD your God may bless you in all the work of your hand which you do.
Deut 26:12 When you have made an end of tithing all the tithes of your increase the third year, which is the year of tithing, and have given it to the Levite, the stranger, the fatherless, and the widow, that they may eat within your gates, and be filled,
Deut. 26:13 Then you shall say before the LORD your God, I have brought away the hallowed things out of my house, and also have given them to the Levite, and to the stranger, to the fatherless, and to the widow, according to all your commandments which you have commanded me; I have not transgressed your commandments, neither have I forgotten them.

Unlike the first tithe, the third-year tithe (in the year of tithing) was specifically for all of the needy—including the non-Israelite stranger! Its recipients included the Levites, widows, orphans, fatherless, and Gentile strangers. Also, unlike the second tithe which went to Jerusalem, the third tithe was to stay in the towns, “within your gates,” at home. This could not possibly be the same as the first, or second, tithe.

Consequences of Two or Three Tithes

These texts, Deuteronomy 12:6-7; 14:22-29; and 26:12-13 present a real dilemma for those who teach New Covenant tithing. First, if these verses are only a later amended part of the original tithe ordinance found in Numbers 18, then Deuteronomy should have priority over Leviticus and Numbers. This would mean that tithers should be allowed to feast off the tithes they bring to church! [How does one eat money?] Failure to do so would be failure to follow the final biblical tithing revelation. Second, if the church admits that the feast tithe was indeed a second tithe, then it must also teach a minimum of twenty percent as an expectation of the church. This is a lose-lose situation!

Matthew Henry is among those who think that twenty percent tithes should be taught for the New Covenant Christian. Actually, he adds the king’s tithe and totals three tithes of at least thirty (30) percent! “You think the tenths, the double tenths, which the law of God has appointed for the support of the church, grievous enough, and grudge the payment of them; but, if you have a king, there must issue another tenth out of your estates, which will be levied with more rigor, for the support of the royal dignity.”

Yet modern taxation is much more than thirty percent.

42 Henry, s.v. “1 Sam. 8:15.”
In Jesus’ day, taxation would look like this:

10% EMPIRE: food spoils-of-war tax to Rome; Gen. 14:20

10%+ PROVINCE: King Herod’s tax: 1 Sam. 8:14-17

10%: RELIGIOUS: food tithes; Numbers. 18:20-26

10%: FESTIVALS: food tithe, Deut. 12:6-7; 14:22-23

(? 3 1/3%: POOR TITHE (10% every third year): Welfare, Deut. 14:28-29; 26:12-13

PLUS: road taxes; bridge taxes; temple shekel; free-will offerings; and many other religious and royal taxes

TOTAL: 40% BARE MINIMUM TOTAL TAXATION

There are good reasons to disagree with Eklund and accept either two or three separate tithes. First, it is extremely difficult to interpret the Scriptures otherwise. The Levites deserved support and probably fed the poor from all three tithes since a secular government welfare system did not exist. Does not our government tax us at least ten percent in order to set up judicial posts and protect its people? Remember, these texts describe a theocratic (God-ruled) government! Second, the feasts were also important as national family-reunions; they were many and long-lasting and no government funds were allocated for them. If the citizens of Israel had combined all of the expenses at every religious and national holiday throughout the year, they would have discovered at least another ten percent spent.

The third year tithe was supplemental for the poor. Today our government, not our churches, taxes more than the extra three and one third percent from us for Medicare, public housing, food stamps, and other social programs. We must also remember that no tithes were to be collected from the land every seventh year, every fiftieth year, and when drought and famine caused no increase. Because of Roman occupation, this may have been dropped entirely.

In conclusion, twenty three and one third percent is not extravagant when compared to the amount of taxation required today which provides the same kinds of services as those of the theocratic Levitical government, as originally proposed in the Old Covenant.

John MacArthur, an extremely popular U.S. educator, author, evangelist, and radio personality agrees. “So when someone says the Jew gave ten percent, that isn’t true. The Jew gave twenty-three percent to begin with. It was for the poor people, the widows, and people who didn’t have anything to eat. So they were funding the people who ran the government, which were the Levites; they were providing for national feasts through the festival tithe; and they gave for the welfare program. All this was funding for the national entity. All three of these were taxation,
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Tithing was always taxation so that the programs of the government could run: the priestly program, the national religious program, and the welfare program.\(^4^3\)

The *International Standard Bible Encyclopedia* says, “There is thus an obvious apparent discrepancy between the legislation in Leviticus and Deuteronomy. It is harmonized in Jewish tradition, not only theoretically but in practice, by considering the tithes as *three different tithes*, which are named the First Tithe, the Second Tithe, and the Poor Tithe, which is also called the Third Tithe; compare Tob. 1:7-8; Ant, IV, iv, 3; viii, 8; viii, 22). According to this explanation, after the tithe (the First Tithe) was given to the Levites (of which they had to give the tithe to the priests), a Second Tithe of the remaining nine-tenths had to be set apart and consumed in Jerusalem. Those who lived far from Jerusalem could change this Second Tithe into money with the addition of a 5th part of its value. Only food, drink or ointment could be bought for the money (Ma`aser Sheni 2:1; compare Deut. 14:26). The tithe of cattle belonged to the Second Tithe, and was to be used for the feast in Jerusalem (Zebhachim 5:8). In the third year the Second Tithe was to be given entirely to the Levites and the poor. But according to Josephus (Ant, IV, viii, 22) the ‘Poor Tithe’ was actually a third one. The priests and the Levites, *if* landowners, were also obliged to give the Poor Tithe (Pe’ah 1:6)."\(^4^4\) [Admittedly, parts of this quotation are confusing.]

The third tithe reveals that the Levite was expected to be among the poor. Israel’s treatment of strangers, the fatherless, and the widows was extremely important. After being first mentioned in Exodus 22:21, and ten times in Deuteronomy, they are linked in Psalms, Isaiah, Jeremiah, Ezekiel, Zechariah, and the very important tithing text of Malachi 3:5—a total of 21 times. God commanded Old Covenant Israel to care for the needy; it was not an option!

Again, the third year tithe remained in the towns instead of going to the temple storehouse in Jerusalem. In addition to the Levite, it included all others who had *no inheritance*. God made it the responsibility of the religious leaders to take care of the needy. *Once again, one requirement for receiving from the tithe was lack of land inheritance in Israel.*

In giving a portion of the tithe to the poor and needy, the Israelite was demonstrating his commitment to keep ALL of the law. Today, there is no valid biblical principle which allows the church to teach only one of the three types of tithes to support its ministers and then ignore the national festival tithes and the third

\(^{43}\) Taken from *God’s Plan for Giving*, John MacArthur, Moody Press, 1985, page 76. Used by permission.

\(^{44}\) ISBE, s.v. “tithe.”
year tithes for the poor and needy. Like the rest of the law, tithing was a complete package with three inseparable parts which cannot be divorced from the context of the entire Mosaic Law.
Strange Facts about Tithing

Tithing Did Not Begin until Israel Was in the Land

Deut. 12:1 These are the \textit{statutes and judgments}, which you shall observe to do \textit{in the land} [Hebrew: eretz] which the LORD God of your fathers gives you to possess it, all the days that you live upon the earth \textit{[in the land: NIV; Hebrew: adamah]}.

Deut. 12:5 But to the place which the LORD your God shall choose out of all your tribes to put his name there, even to his habitation shall you seek, and there you shall come;

Deut. 12:6 And there you shall bring your burnt offerings, and your sacrifices, and your \textit{tithes}, and heave offerings of your hand, and your vows, and your freewill offerings, and the first offspring of your herds and of your flocks.

Deut. 12:19 Take heed to yourselves that you do not forsake the Levite as long as you live upon the earth \textit{[in your land: NAS; Hebrew: adamah]}.

\textit{Did you realize that Israel did not pay tithes during the 40 years in the desert?}

The tithe of the Old Covenant Mosaic Law was integrally connected to the \textit{land} of Canaan. Therefore, there was no tithing during the 40 years in the wilderness. This is logical because no tribe had an inheritance and the Levites were not given tithes before there was an inheritance from which to tithe. According to
Deuteronomy 12:1 the statutes and judgments about giving, including tithing, did not begin *until* Israel was actually *in* the land, and were to last as long as Israel *stayed* in the land.

In *Sketches of Jewish Social Life*, Old Testament and Hebrew scholar, Alfred Edersheim devoted the first two chapters to discussions of the holy land of Israel which are well worth reading. After the exile, the country was subdivided into three different zones of “holiness.” Only tithes from the most holy land-zone could be brought to the temple. Tithes from lesser holy land zones within Israel could provide for local shrines and the poor. However, since even the “dust” from pagan Gentile lands defiled, it is certain that no temple tithe could come from “defiled” ground.45

Again, although, God does indeed own all the heavens and all the earth, this fact is never used as the *reason* for the tithe. God’s special promised land was the land of Canaan. Israel’s *holy inheritance* was only the land of Canaan. Whereas the eleven tribes divided this holy land into twelve (or thirteen) sections, the inheritance of the Levite was the *tithe from their land in Canaan*. Again, the Old Covenant concept of tithing was part of the Old Covenant concept of a holy inheritance. It is unscriptural to separate tithing from the concept of the holy land from which it came.

**A Legitimate Tithe Must Come Only from the Land of Canaan**

When Leviticus 27:30 says “all of the tithe of the land is holy” it means the “THE LAND OF CANAAN” after God had sanctified it, not just any land! God’s Word does not say, or imply, all of the tithe “of the land of the United States,” or “of the land of Great Britain,” etc. It is not a holy tithe merely because it comes from “land” per se; it is only a holy tithe if it comes from “the sanctified land of Israel.” Moses prayed in Deuteronomy 26:15, “Look down from your holy habitation, from heaven, and bless your people Israel, and the land which you have given us, as you swore to our fathers, a land that flows with milk and honey.” The reverence for the land is the reason that the body of Christ was not allowed to stay on the cross overnight. “And if a man has committed a sin worthy of death, and he is to be put to death, and you hang him on a tree, his body shall not remain all night upon the tree, but you shall surely bury him that day; (for he that is hanged is accursed of God) that your land be not defiled, which the LORD your God gives you for an inheritance” (Deut. 21:22-23).

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Tithing Was to Stop if Israel Were Expelled from Its Land

12:19 Take heed to yourself that you do not forsake the Levite as long as you live upon the earth. (The NKJV, NAS, NIV, and RSV all read, “as long as you live in your land.”)

As previously mentioned, according to Deuteronomy 12:19, as long as Israel lived in its land, it was to give tithes to the Levite instead of land inheritance. However, should Israel be expelled from its land of Canaan and lose its inheritance, then the Levite would also lose his inheritance of the tithe from the sanctified land. Therefore, tithing should cease.

After the exile this was illegally modified to include lands on which Israelites lived in Babylon and Egypt, but even those inferior tithes were not holy enough to be brought to Jerusalem and stayed in the local synagogues for the poor. The basic concept that pagan dust defiled never changed as far as the temple tithes from Levitical cities in Israel were concerned.

The Second Tithe Could Only Be Eaten in Jerusalem

14:23 And you shall eat before the LORD your God, in the place which he shall choose to place his name there, the tithe of your grain, of your wine, and of your oil, and the first offspring of your herds and of your flocks, so that you may learn to fear the LORD your God always.

Originally, the second yearly tithe must be brought only to the city of Jerusalem for all to consume. This was to prevent competitive points of importance and false worship. After the nation split, northern Israel set up its own worship centers at Bethel land Dan and false worship resulted. Amos 4:4 is an example of including tithing in false worship.

The Second Tithe Could Be Exchanged for Money and Then Be Used to Buy Strong Drink

14:24 And if the way is too long for you, so that you are not able to carry it; or, if the place is too far from you, which the LORD your God shall choose to set his name there, when the LORD your God has blessed you,

14:25 Then shall you turn it into money, and bind up the money in your hand, and shall go to the place which the LORD your God shall choose,

14:26 And you shall spend that money for whatsoever your soul lusts after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever your soul desires; and you shall eat there before the LORD your God, and you shall rejoice, you, and your household.
Deuteronomy 14, verses 22-26, is one of the strangest passages in the Bible. Since carrying the food tithe was a physical burden when one lived too far from Jerusalem, this also proves that tithes were not money which would not create a burden! God actually commanded the purchase of wine or fermented drink for festival celebration. Alcoholics love to discover these texts and try to justify their habits. However, this by no means authorized drunkenness or the abuse of alcohol. These texts describe rejoicing at worship services, not personal drinking abuse. Also, since distillation was not practiced as modern man knows it, the alcohol content was far below what is consumed in our time. Local drinking water was often polluted and unsafe to drink. Also, Scripture provides many texts warning of the evils of alcohol abuse and we cannot claim lack of access to safe drinking water.

Eating and drinking the tithe (14:23) at the “place” in the presence of the Lord was not the normal practice, but was reserved for special occasions—the second festival tithe. The importance of these texts is in rejoicing and giving God praise for his blessings.

God Required No Tithe from the Farmland Every Seventh Year and Every Fiftieth Jubilee Year to Allow the Holy Land to Rest

Exod. 23:11 But the seventh year you shall let it rest and lie still; that the poor of your people may eat; and what they leave the beasts of the field shall eat. In like manner you shall deal with your vineyard, and with your olive yard.

Lev. 25:12 A jubilee shall that fiftieth year be to you; you shall not sow, neither reap that which grows of itself in it, nor gather the grapes in it of your vine undressed.

Lev. 25:12 For it is the jubilee; it shall be holy to you; you shall eat the increase thereof out of the field.

Read Exodus 23:9-11 and Leviticus 25:3-7, 11, 20-22. On these special “sevens” the land was neither sown nor reaped. It was open for the Levite, the poor, and the hired worker to eat freely along with the landowner. Is it not fair to ask how many churches which teach tithing also tell their members NOT to bring tithes every seventh and fiftieth years? What principle gives those who support tithing the authority to delete the aspects of tithing discussed in this chapter?
When Tithing Was First Imposed, There Was No Civil Authority, King, Nor Elected Officials to Support with Taxation

At first, the freewill offerings and tithes supplied the needs of Israel. With God's approval, things changed drastically when Israel rejected God's rule through judges and God gave them a king. From that point on, which includes most of Israel's Old Testament history, the political authorities were responsible for collecting and redistributing the tithes.
Chapter 9

The Poor Did Not Tithe; Jesus Did Not Tithe

The Poor Did Not Tithe

Deut 26:12 When you have made an end of tithing all the tithes of your increase the third year, which is the year of tithing, and have given it to the Levite, the stranger, the fatherless, and the widow, that they may eat within your gates, and be filled,

Deut. 26:13 Then you shall say before the LORD your God, I have brought away the hallowed things out of my house, and also have given them to the Levite, and to the stranger, to the fatherless, and to the widow, according to all your commandments which you have commanded me; I have not transgressed your commandments, neither have I forgotten them. [See also 14:28-29.]

Mal. 3:5 And I will come near to you [priests] to judgment [against] ... those who oppress the hireling in his wages, the widow, and the fatherless, and that turn aside the stranger from his right, and do not fear me, says the LORD of hosts.

1 Tim. 5:8 But if any does not provide for his own, and especially for those of his own house, he has denied the faith, and is worse than an infidel.

The Old Covenant does not command the poor to tithe! As a matter of biblical fact, just the opposite is true! The Mosaic Law commanded the people
of Israel, especially the priests, to feed and care for the poor, widows, fatherless, strangers, and Levites from the tithe. The poor received from the tithes, offerings, gleanings, and Israel’s bounty.

The Code of Jewish Law says, “He who has barely sufficient for his own needs, is not obligated to give charity, for his own sustenance takes precedence over another’s.”46 The Jewish Mishnah contains other exemptions of poor persons. Unfortunately, it is all too common to find large churches with many poor who give above and beyond their means out of fear of the Old Covenant curse of Malachi 3:9. Expecting the poor to pay tithes from welfare and Social Security checks is a disgrace. Many poor who tithe are then forced to depend even more on welfare because the church does not give more back to the poor than it receives from them. Such treatment is oppression of the poor and is a modern scandal.

In Stewards Shaped by Grace, Rhodes Thompson writes, “Some disagree that people are ever too poor to tithe. But my experience in the Third World [India] and inner-city St. Louis exposed me to people whose poverty I had wittingly or unwittingly helped to create and whose liberation from it still receives too little of my time and resources. Luke’s biting words to first century scribes and Pharisees jump across the centuries: ‘Woe to you twentieth-century religious leaders! For you load people with burdens hard to bear, and you yourselves do not touch the burdens with one of your fingers (Luke 11:46).’ Watching poor folks in St. Louis facing the winter choice between ‘meat’ and ‘heat,’ I could not lay on them the burden of tithing that would have forced them to forego both at the risk of health and life.”47

At least concerning the poor, Dr. James Kennedy has it right. In an undated widely distributed four page article entitled “Tithing” from Coral Ridge Ministries, he writes “2. Those who are poor do not give tithes, but receive them either directly from loving neighbors and friends or through the ministry of the clergy. Any gift given by a poor person would be a free-will offering, not a tithe. The tithe is God’s tax, required for those who make a profit from their labor. It is not required from those who are on welfare or who are living from their savings. 3. Our first economic duty is to allow for the essential food, clothing and housing for our families. The tithe was not intended to prohibit us from

47 Rhodes Thompson, Stewards Shaped by Grace (St. Louis: Chalice Press, 1990), 122.
providing essential, physical support for those who are members of our household (1 Tim. 5:1-8; Matt. 15:3-9).”

The Ordinance of Gleaning

Deut. 24:19 When you cut down your harvest in your field, and have forgotten a sheaf in the field, you shall not go again to get it; it shall be for the stranger, for the fatherless, and for the widow, that the LORD your God may bless you in all the work of your hands.
Deut. 24:20 When you beat your olive tree, you shall not go over the boughs again; it shall be for the stranger, for the fatherless, and for the widow.
Deut. 24:21 When you gather the grapes of your vineyard, you shall not glean it afterward; it shall be for the stranger, for the fatherless, and for the widow.

The tithe of the land did not include all of the land. God commanded landowners not to harvest the corners and not to pick up what had fallen after being harvested. These holy gleanings were for the poor. Concerning the gleaning law, Edersheim wrote, “Bicurim, terumoth, and what was to be left in the corners of the fields for the poor were always set apart before the tithing was made.” He added that a poor person with less than five sheep was not required to bring the firstfruits of the fleece. Certainly the poor did not tithe from gleanings!

Because the Levite was intended to be a poor servant of God with no land inheritance or personal wealth, he was often placed at the beginning of the list of the needy and poor. As such he and his household received tithes (Deut. 14:29; 16:11, 14; 26:11-13). However, the list of qualified tithe-receivers also included other non-landowners such as the stranger, the fatherless, the orphan, and the widow. As mentioned earlier, the stranger, the fatherless, the orphan and the widow are part of a recurring theme found in the Pentateuch and the major prophets. As poor non-landowners they received tithes, but were not exempt from certain offerings.

Law Ordinances Legislated Smaller Sacrifices from the Poor

Lev. 14:21 And if he is poor, and cannot get so much [two lambs], then he shall take [only] one lamb for a trespass offering to be waved, to make an atonement for him, and one tenth deal of fine flour mingled with oil for a grain offering, and a log of oil.

Lev. 27:8 But if he is poorer than your estimation, then he shall present himself before the priest, and the priest shall value him; according to his ability that vowed shall the priest value him.

In addition to receiving from the tithes, the poor were also allowed to bring smaller required offerings and were allowed to pay less redemption money. The poor had many other special laws protecting them. They were always allowed to recover property (Lev. 25:25-28); equal justice was demanded for them (Exod. 23:6; Prov. 31:9); Israel was to open its doors for them and freely lend to them without interest (Deut. 15:7-8, 11; Lev. 25:35-36); clothing given as pledges for loans must be returned before sunset (Deut. 24:12); and wages were to be paid daily before sunset (Deut. 24:15; Matt. 29:8; Jas. 5:4). These laws applied to both Israelites and strangers (Deut. 24:14).

Israel was commanded to give special gifts to the poor during festival days (Esth. 9:22) and every seventh year all farmland lay un-tilled and was available to the poor (Lev. 25:6). The same was true of every fiftieth Jubilee Year; the great Jubilee festival was especially for the poor and needy (Lev. 25:8-16, 23-35; 27:16-25; Num. 36:4; Ezek. 46:17).

God honors the amount of sacrifice in giving more than the value of the things given (Mark 12:42-44). He makes it clear that oppressing the poor is sin (Deut. 10:19; Prov. 14:31; Jer. 22:16-17; Ezek. 16:49; Amos 2:6-7; 4:1; 5:12; 6:4; Zech. 7:9-10; Mal. 3:5-6). God will certainly punish those who oppress the poor (Isa. 3:14-15; 10:1-2; 11:4), and the righteous will be known according to their treatment of the poor (Deut. 12:13; 15:11; Ps. 140:12-13; Prov. 19:17; 31:20; Jer. 22:16).

How will the rich religious leader escape Isaiah 3:14, “The LORD will enter into judgment with the elders of His people and His princes: For you have eaten up the vineyard; the plunder of the poor is in your houses” (NKJV)?

Joseph and Mary Paid the Smaller Offering of the Poor

Luke 2:22 And when the days of her [Mary’s] purification [from child-birth] according to the law of Moses were accomplished, they brought him [Jesus] to Jerusalem, to present him to the Lord

Luke 2:23 (As it is written in the law of the Lord, Every male that opens the womb shall be called holy to the Lord); [Lev. 12:6-8]

Luke 2:24 And to offer a sacrifice according to that which is said in the law of the Lord, A pair of turtledoves, or two young pigeons.

Jesus’ parents did not qualify to pay tithes. They were poor carpenters which were not required to tithe the land increase if they did not own land. When presenting
the baby Jesus at the temple, the customary offering of a first-year lamb was not required because of their poverty.

**Jesus Did Not Tithe**

*Jesus did not pay tithe!* Blasphemy? Not at all. The titles of this chapter come as a real surprise to most tithe-advocates. The simple reason for these true statements is found in the biblical definition of the tithe as explained in chapter one. The Bible clearly teaches that only Israelite landowners and Israelite herdsmen inside Israel were required to tithe their increase. This very narrow, but true, definition eliminates all non-landowners, all tradesmen, and all who were too unfortunate to afford raising stock animals for a living in Israel. Neither was this narrow definition of tithing ever changed among Jews for over a thousand years; it was still the definition during the time of Jesus.

**Jesus Did Not Pay Tithes with His Disciples; Matthew 12:1-2; Mark 2:23-24; Luke 6:1-2**

*Matt. 12:1* At that time Jesus went on the Sabbath day through the grain; and his disciples were hungry, and began to pluck the heads of grain, and to eat.  
*Matt. 12:2* But when the Pharisees saw it, they said to him, Behold, your disciples do that which is not lawful to do upon the Sabbath day.  

*Jesus did not qualify as a person required to pay tithes!* Jesus had been a carpenter and many of his disciples had been fishermen. If none of his twelve disciples were farmers or herdsmen, then none were required by the law to pay tithes—only freewill offerings. In addition, the above incident of the gleaning is noteworthy. **First**, since this was neither a sabbatical year nor a Jubilee year, this incident must have reference to the gleaning laws. **Second**, gleaning laws were specifically for the poor. **Third**, the Pharisees did *not* rebuke Jesus and his disciples for not being too poor to glean. **Fourth**, the Pharisees did *not* rebuke Jesus and his disciples for not paying tithes on their harvest! The only accusation is that they performed work on the Sabbath day.

In conclusion, since the poor were not in possession of land, and, since the poor actually received tithes, God did not request, or require, the poor in the Old Testament to tithe. They neither owned farmland nor (substantially) raised herds, and, since God is full of grace and mercy, it is not within the scope of his divine holy character to ask a poor person to tithe and deprive himself and his family of the basic necessities of life. There is not a single Old Covenant text which commands the poor to tithe. God was satisfied to accept their freewill offerings.
Those who tell the poor to give ten percent of their gross income to the church and thus cause those same poor to be deprived of basic necessities are simply not teaching either Old or New Covenant principles of grace and freewill giving.
1 Sam. 8:7 And the LORD said to Samuel, Heed the voice of the people in all that they say to you, for they have not rejected you, but they have rejected me, that I should not reign over them.
1 Sam. 8:14 And he [your king] will take your fields, and your vineyards, and your olive yards, even the best of them, and give them to his servants.
1 Sam. 8:15 And he will take the TENTH of your seed, and of your vineyards, and give to his officers, and to his servants.
1 Sam. 8:16 And he will take your menservants, and your maidservants, and your best young men, and your asses, and put them to his work.
1 Sam. 8:17 He will take the TENTH of your sheep: and you shall be his servants.

During the approximately 300 year-period of the book of Judges, tithing is not mentioned in the Bible. Each man did that which was right in his own eyes (Judg. 17:6; 21:25). There was no central government, no organized worship, and most of the Levites (who owned no land) became drifters and beggars among the various tribes of Israel. Worship of pagan gods was common. During the period of the judges, often several tribes were in bondage to neighboring nations.
As long as the Levites only performed the routine and lowly servant tasks for their Aaronic brothers, their receipt of the tithe was probably very inconsistent, or even non-existent (Numbers 3, 4, and 8 all). Tithe collection would also be sporadic during reigns of foreign kings, foreign occupation, and during times of pagan apostasy. Some families even used ordinary Levites as personal family priests.

When Israel asked for a king to rule over them like their neighbors, God declared that they had rejected his reign and had replaced him with an anointed king. From ancient antiquity to the Roman Empire, the political ruler collected the tax-tithe of food, animals, and even subjected people in order to finance his government, pay government expenses, build government buildings and provide a national army. King Solomon even used forced labor of Israelites and non-Israelites to make many citizens work every third month on the king’s farms and on the king’s projects without pay.

Tithes Were Taxes! Even the Jews Admit It!

As soon as Israel became a nation ruled by a king, the FIRST TITHE became part of national taxation which was collected and redistributed by the king according to his needs. First Samuel 8:10-17 says that the king, whom God would “anoint” as his representative, would take the “best” and the “tenth” which formerly belonged to God. The “tenth” was regarded as “the king’s share.” Ten percent was already a centuries-old tradition among Israel’s Canaanite neighbors and surrounding nations. Later, as witnessed in the reforms of King David, King Hezekiah, and Governor Nehemiah, politicians supervised collection and distribution of the tithe. We must remember that, under Ezra and Nehemiah, the best and first tithe-tax went to the conquering and ruling Persians. The tithes collected by these two leaders were only secondary.

King David’s Use of Levites

1 Chron. 23:2 And he gathered together all the princes of Israel, with the priests and the Levites. [Civil and religious leaders are combined in a theocracy.]

1 Chron. 23:3 Now the Levites were numbered from the age of thirty years and upward; and their number by their polls, man by man, was thirty eight thousand [38,000].

1 Chron. 23:4 Of which, twenty four thousand [24,000] were to set forward the work of the house of the LORD; and six thousand [6,000] were officers and judges [civil and religious].
1 Chron. 26:29 Of the Izharites, Chenaniah and his sons were for the outward business over Israel, for officers and judges [civil and religious].

1 Chron. 26:30 And of the Hebronites, Hashabiah and his brothers, men of valor, a thousand seven hundred [1,700], were officers among them of Israel on this side Jordan westward in all the business of the LORD, and in the service of the king [civil and religious].

1 Chron. 26:31 Among the Hebronites was Jerijah the chief, even among the Hebronites, according to the generations of his fathers. In the fortieth year of the reign of David they were sought for, and there were found among them mighty men of valor at Jazer of Gilead.

1 Chron. 26:32 And his brothers, men of valor, were two thousand seven hundred [2,700] chief fathers, whom king David made rulers over the Reubenites, the Gadites, and the half tribe of Manasseh, for every matter pertaining to God, and affairs of the king [civil and religious].

King David used tithe-receiving Levites as the core of his government. Just in case you missed my last statement, I will repeat it—King David used tithe-receiving Levites as the core of his government. What does this tell us about how the tithe was used during the God-blessed reigns of David and Solomon? David clearly took over control of the Levites, and whatever tithes they might have previously collected. However, no tithes are actually mentioned in association with David. Tithes were most likely included as an additional part of the royal taxes paid directly to him, as was the situation in other surrounding nations.

Since God had been replaced as ruler by the king, it became the king’s responsibility to rule over the worship facilities, Levites and priests. This principle was later used to legitimize the “divine right of kings” to collect tithes in order to support a state church. It is noteworthy that neither God, nor any of his prophets, ever objected to this church-state arrangement comparable to that originated by David in Israel.

**Levites Were Only Partially Religious Workers**

As temple workers, David re-organized the Levites’ work schedules under his political authority. Levites served in 24 divisions, each serving at the temple only a week at a time, or about two weeks per year (1 Chron. 24 all; Luke 1:5-6). During the construction of the temple David divided the 38,000 Levites as follows: 24,000 construction supervisors, 6,000 treasurers and judges, 4,000 gatekeepers, and 4,000 musicians (1 Chron. 23:4-5).
Duties of 38,000 Tithe-Receiving Levites as Religious/Political Workers:
24,000 Temple Workers (23:4)
6,000 civil and religious judges and officers (23:4; 26:29-31)
4,000 civil and religious guards (23:5) (Neh. 13:22)
4,000 singers (23:5)
4,600 earlier served as soldiers (1 Chron. 12:23, 26) (1 Chron 27:5)

While preachers want us to think that Levites received the tithe because they were full-time workers for God, they are deceiving us! Look at the list above! As temple workers and supervisors of temple workers, they certainly must have been experts in crafts and trades! They were also politicians and soldiers. After the temple construction was completed, most likely many of the 24,000 Levites who were construction supervisors continued to serve the king in other roles. First Chronicles, chapter 26 is a very interesting chapter for those who want to know how their tithe was used. While only serving about two weeks a year in religious activities at the temple, the remainder of the time many Levites were still the core of the king's officials.

Levites Were Also Political Leaders and Rulers

In their political role as servants to the king, the government consisted of “leaders, priests, and Levites” (23:2). There were 6,000 Levites who served as governmental judges and treasurers in the Levitical cities: 1,700 judged and collected revenue in one region of the country, 2,700 in another region, and (evidently) 1,600 in a third region (26:31-32).

Certainly David (and Solomon) would have been corrected by God, or the prophets, if they had used tithes incorrectly. As inspired writers of Scripture, the Holy Spirit was guiding their decisions. Yet Scripture records that Levites were for the outward business over Israel, (1) “for every matter pertaining to God,” and (2) “affairs of the king” (26:32). Compare also Ezra 2:40-42, 61; Neh. 7:43-45; Neh. 8:9; 10:28, 39; 12:44-45.

A Theocracy Combines Both Civil and Religious Taxation

God placed all of these verses in our Bibles to remind us that Levites were public officials of the state and tithes were included as state-taxation to support them. It is difficult for some to understand that the above “political” positions were supported by the tithe for sustenance of the Levites which allowed the king to use his first tithe-tax for other purposes. Using the excess Levites (who were already due ten percent) was a simple matter of good political money management by the king.
Russell Earl Kelly, Ph.D.

It is even more difficult to understand how Christian tithe-teachers can ignore this Old Covenant context of tithing as a political tax. Total taxation, including tithes, easily approximated forty (40) percent, which is comparable to that found in our modern society. In addition to wholly religious duties, the Levites (who received the whole tithe) performed normal governmental positions such as judges, treasurers, registrars, census takers, genealogists, building and city policemen, and social service workers!

Even the *Jewish Encyclopedia, Encyclopedia Judaica*, agrees that tithes were political taxes. “As may be learned from 1 Sam. 8:15, 17 and from Ugarit the tithe could also be a royal tax which the king could exact and give to his officials. This ambiguity of the tithe, as a royal due on the one hand, and as a sacred donation on the other, is to be explained by the fact that the temples to which the tithe was assigned were royal temples (cf. Amos 7:13) and, as such, the property and treasures in them were put at the king’s disposal….”

“As is well known, the kings controlled the treasures of palace and temple alike, which is understandable, since they were responsible for the maintenance of the sanctuary and its service…. It stands to reason that the tithe, which originally was a religious tribute, came to be channeled to the court, and was therefore supervised by royal authorities.”50

The *Wycliffe Bible Commentary* says, “This [1 Sam. 8:14-17] is the only reference in the Old Testament to the exaction of tithes by the king. However, in the East it was not unusual for the revenue of the sovereign to be derived in part from tithes, as, for example, in Babylon and Persia.”51

The *Keil and Delitzsch Commentary* says, “All their possessions he [the king] would also take to himself: the good (i.e., the best) fields, vineyards, and olive-gardens, he would take away, and give to his servants; he would [take the] tithe [of the] the sowing and vineyards (i.e., the produce which they yielded) … and raise the tithe of the flock….”52

While such action was not challenged by God’s prophets as being out of line with the Old Covenant Law, no Christian church would want politicians to handle its finances today. Yet, following the example of the Old Covenant should compel them to do so. However, since tithing is not New Covenant, we have no guidelines concerning its collection and redistribution.

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50 *Judaica*, s.v. “tithe.”
51 *Wycliffe Comm.*, s.v. “1 Sam. 8:14-17.”
52 *Keil*, s.v. “1 Sam. 8:14-17.”
Should the Church Teach Tithing?

Briefly Concerning Tithing in Amos 4:2-6

The chapter from the first edition has been removed with only the final paragraph kept. “Tithes were brought to Bethel and Dan for idol worship. These were the royal chapels of the northern kingdom. Since most of the Levitical priests had moved south into Judah, Israel’s worship was totally false. Merely going through the motions of tithing was just another way to “sin yet more.” Therefore, God scorned such actions when done in defiance to his will. They were no more justified with wrong motives than was the Pharisee in Luke 11:42.”
Chapter 11

Second Chronicles 31
King Hezekiah
Restored Tithing; 720 B.C.

31:2 And Hezekiah appointed the courses of the priests and the Levites after their courses, every man according to his service, the priests and Levites for burnt offerings and for peace offerings, to minister, and to give thanks, and to praise in the gates of the tents of the LORD.

31:3 He appointed also the king's portion of his substance for the burnt offerings for the morning and evening burnt offerings, and the burnt offerings for the Sabbaths, and for the New Moons, and for the set feasts, as it is written in the law of the LORD.

This rather obscure chapter on tithing combines with Nehemiah to offer a background for Malachi 3:10 by describing the use of tithes and the outside-the-temple lives of both priests and Levites. From Deuteronomy 26:13 until Second Chronicles 31:5, the word, tithe, is not mentioned in Scripture. This period reached from the Judges, the united kingdom under Kings Saul, David and Solomon until King Hezekiah’s attempted reforms just before 700 B.C.—approximately 800 years!

When tithing is again mentioned, tithing is commanded, collected and stored by the king, the political authority, who delegated political authority to the priests. Temple worship, observance of the Mosaic Law, and tithing had suffered under
bad kings who often paid tribute to other nations and often worshiped false gods. Hezekiah's predecessor had closed the temple and worshiped Baal.

King Hezekiah had to start all over again in following David's tradition by appointing priests and Levites and separating them into 24 courses to serve one week at a time in the sanctuary (31:2) (1 Chron. 24). He even gave up some of his king's portion of the best, his first tithe-tax (cf. 1 Sam. 8:14-17).

Moreover he commanded the people that lived in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the LORD.

The portion (which you should know if you have been reading this book) means a tenth of the produce and herds from Israel to the Levites who, in turn, gave a tenth of their tenth to the priests (Num. 18:21-26). (Unless Jerusalem had been later added) Hezekiah erred in commanding those living in Jerusalem to bring their tithes directly to the Temple because Jerusalem was not a Levitical priestly city (see Joshua 21:9-19). Tithing may have been neglected for so long that this detail of the Law had been forgotten.

And as soon as the commandment went forth, the children of Israel brought in abundance the firstfruits of grain, wine, and oil, and honey, and of all the increase of the fields; and the TITHE of all things they brought in abundantly.

And concerning the children of Israel and Judah that lived in the cities of Judah, they also brought in the TITHE of oxen and sheep, and the [TITHE] of holy things which were consecrated to the LORD their God, and laid them by heaps.

These texts reveal that the ordinary people were obeying their king and probably did not know that the Law had channeled these offerings in two different directions. While all firstborn, firstfruits, and vow offerings were supposed to go to the priests in Jerusalem, the people were supposed to bring all tithes to the Levitical cities for the priests and Levites together to bring the necessary portions to the Temple for those ministering in rotation (Neh. 10:35-38; 12:44, 47).

In the third month they began to lay the foundation of the heaps, and finished them in the seventh month.

And when Hezekiah and the princes came and saw the heaps, they blessed the LORD, and his people Israel.

The second word, tithe, is considered a textual error by many and is even omitted in the RSV.
31:9 Then Hezekiah questioned with the priests and the Levites concerning the heaps.

Something did not make sense. Was not this the same Temple which Solomon had built? What did Solomon do with all of this food and animals? Where did Solomon put them? Had this problem previously occurred? The king had to ask the priests and Levites. Should the king have commanded the people to bring their tithes directly to the Temple? To the great disappointment of those who misunderstand Malachi 3:10, verses 15 to 19 make it clear that only a small amount of the tithes were actually brought directly to the Temple in Jerusalem (see Neh. 10:37, 38).

At this point a review of the priestly cities and 24 courses is needed, but will be developed more in the next chapter. Briefly, first, as stated above, priests and Levites were supposed to permanently live in their designated cities (see Joshua 20, 21 and Numbers 35) and Jerusalem was NOT a Levitical city. Second, priests and Levites had been divided into 24 courses, or divisions, who took turns serving (most believe) only one week at a time in Jerusalem (cf. 2 Chron. 23:8). This means that the vast majority of priests and Levites were to permanently live outside of Jerusalem. Therefore, common sense teaches that the tithes should be brought, NOT TO THE TEMPLE STOREHOUSE, but to the Levitical cites where the priests and Levites lived! Unfortunately for many, these facts from Joshua 21 and Nehemiah 10:37-38 destroy the tithe argument used in Malachi 3:10 which will be discussed later.

31:10 And Azariah the chief priest of the house of Zadok answered him, and said, Since the people began to bring the offerings into the house of the LORD, we have had enough to eat, and have left plenty: for the LORD has blessed his people; and that which is left is this great store.

31:11 Then Hezekiah commanded to prepare chambers in the house of the LORD; and they prepared them;

31:12 And brought in the offerings and the TITHES and the dedicated things faithfully, over which Cononiah the Levite was ruler.…

31:13 And [other Levites] were overseers under the hand of Cononiah and Shimei his brother, at the commandment of Hezekiah the king, and Azariah the ruler of the house of God.

14 And Kore the son of Imnah the Levite, the porter toward the east, was over the freewill offerings of God, to distribute the oblations of the LORD, and the most holy things.

While the king asked both priests and Levites what to do with the heaps of tithes, only the chief priest answered. I wonder why. Could it be that he knew...
that even the people living in Jerusalem were supposed to bring the tithes to the Levitical cities as Nehemiah later commanded in Nehemiah 10:37?

If indeed ALL of the tithes had been brought to the storehouse in Jerusalem, then Hezekiah was wrong! This would mean that Hezekiah and the high priest, Azariah, had not carefully read the Law as did Nehemiah (in Neh. 10:29). Hezekiah’s commandment would, therefore, be an aberration and not the norm! However, context of the following texts shows that most of the tithe was NOT brought to the Temple.

Although tithe-teachers like to call the church God’s storehouse for the tithe, it was King Hezekiah and Azariah the high priest, NOT God, who first incorrectly commanded that (some) tithes be brought by the people directly to storehouses in Jerusalem! One storehouse was the treasure house for war spoils and riches. Another storehouse (rather store rooms) held firstfruits and firstborn to be consumed by weekly rotations of ministering priests. Of course, those Levites taking their one-week rotations serving in the Temple would also require a place to keep their food from tithes (Neh. 12:44, 47). Consider this, if King Solomon had built food storehouses inside Jerusalem for tithes in his time of plenty, then King Hezekiah would already have Solomon’s storehouses to use in his time of much less.

31:15 And [other Levites were stationed] in the CITIES OF THE PRIESTS, in their set office, to give to their brethren by COURSES, as well to the great as to the small:

Numbers 34, Joshua 21, Second Chronicles 31:15,19; and Nehemiah 10:37-38; 13:10 all remind us that Levites and priests lived in “provided” suburbs of designated Levitical cities. Nehemiah 10:37 is correct when it says, “and [bring] the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage.” And Nehemiah 10:38 is correct when it says that priests received their tenth of the tithe from the Levites, not in Jerusalem, but in the city suburbs, “And the priest the son of Aaron shall be with the Levites, when the Levites take tithes.” Finally, Nehemiah 10:38 correctly points out that the Levites (with the priests) brought portions of the tithes to the Temple for the priests (and Levites) who were daily serving;—“and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house.” THIS IS THE CONTEXT OF MALACHI 3:10!

Again, common sense tells us that most of the TITHE was brought to rural locations for distribution to the 23 of 24 courses not currently ministering in the temple and to the remainder of the families of those males who were away for a week at the temple. The distribution was controlled by Levites.
31:16 Beside their genealogy of males, from [thirty] years old and upward, even to every one that enters into the house of the LORD, his daily portion for their service in their charges according to their COURSES;

The word “beside” means that those Levites assigned to distribute tithes in verse 15 did not have to distribute to those presently serving at the Temple because they would receive distributions from those brought in verses 5 and 6. This text is clear: the only portion of the tithe necessary for the Temple was just enough to feed the priests and Levites for their particular week. Even the wives, daughters, and younger males of these would eat of the tithes from their cities. It is very likely that even this exception to the Law commanded by Hezekiah had been corrected under Nehemiah and each priest and Levite brought his own portion of the tithe from the cities as he went to serve.

31:17 Both to the genealogy of the priests by the house of their fathers, and the Levites from twenty years old and upward, in their duties by their COURSES;

31:18 And to the genealogy of all their little ones, their wives, and their sons, and their daughters, through all the congregation: for in their set office they sanctified themselves in holiness:

These texts are easier to read in other translations. There is one more reminder that King David had divided the priests and Levites into 24 different courses, or divisions, to take turns ministering in the Temple.

31:19 Also of the sons of Aaron the PRIESTS, which were IN THE FIELDS OF THE SUBURBS OF THEIR CITIES, in every several city, the men that were expressed by name, to give portions to all the males among the priests, and to all that were reckoned by genealogies among the Levites.

While outside of the Temple for 23 of 24 weeks, Joshua 21; Second Chronicles 31:19; Nehemiah 10:37 and 13:10 all teach that the priests and Levites permanently lived “in the fields of the suburbs.” The NAS says “pasture lands”; the NKJV says “common-lands”: the NIV says “farm lands.”

“I thought that, since they received the tithe, they were supposed to be full-time ministers at the Temple!” That is the MYTH preachers want us to think! Actually, most of the time many had to be HERDSMEN or farmers! When they were not at the Temple performing rituals, singing, guarding, or repairing, they were tending the animals brought to them in the form of TITHES! Stop and think one moment! If every TENTH animal was given to the Levites, and the Levites gave every TENTH animal to the priests—exactly WHO do you think tended these animals? “And the cities shall they have to dwell in; and the suburbs of them shall be for their cattle, and for their goods, and for all their beasts” (Num. 35:3).
This brings us to First Chronicles 23:4 again. “Of which, twenty four thousand [24,000] were to set forward the work of the house of the LORD; and six thousand [6,000] were officers and judges [civil and religious].” Where do you think that the 24,000 Levites obtained all of the skill necessary for building, maintaining, and overseeing the construction and maintenance of the Temple? Surely they could not even supervise something they knew nothing about! My suggested answer is probably “taboo.” The only logical conclusion is that many performed these skills as tradesmen in their Levitical cities while not on duty. The Levites and priests were also used as both CIVIL and religious judges and rulers throughout King David’s reign and after his death.

The Bible does NOT say that priests and Levites were not supposed to work outside of the Temple. If this were true, then King David made a terrible mistake in First Chronicles 23:4. It would also make them little more than free-loaders who only worked one week out of twenty four. The proof text which is often given, Numbers 18:21-24 (which few actually read), only teaches that they have the tithe in place of land inheritance. Logic teaches that, just as those who DID have land inheritance could also work other occupations, even so the priests and Levites who DID NOT have land inheritance could also work other occupations.

Long before the time of Jesus, the priests and Levites had distanced themselves from the average Jew by politics, wealth, ritual, and pure snobbery. We see this best in Jesus’ parable of the good Samaritan.

While they controlled the many Sanhedrins (the court system), the spiritual vacuum they had left by not teaching the Law had been filled by synagogues under the leadership of mostly non-priestly and non-Levitical rabbis. These rabbis, who set the example for Paul and the earliest church, usually considered it indecent to teach the Law for monetary or other profit. My point is this: the very existence of the schools of the prophets in the Old Testament times and the synagogues PROVES that the priests and Levites had not spent their time away from the Temple (23 of 24 courses) teaching the Word of God!

In summary, tithing in Nehemiah is again a political tax initiated, commanded, and enforced by the king (31:4). Again, there was no opposition to the concept of political control of the tithes. If these texts were applied to the Christian church, then the recipient of tithes would be required to minister at the altar only 1 week out of 24—strange indeed.
Nehemiah: The Context of Malachi’s Tithing Statement

While many readers want to open this book directly to Malachi and begin assessing my comments on Malachi 3:8-10, I have tried to find a way to encourage the average reader to first become familiar with its context from the book of Nehemiah. While Malachi only contains the word, tithe, once, Nehemiah either uses the word, or refers to it seven (7) times in three chapters (10:37, 38; 12:44, 47; 13:5, 10, 12). Therefore, tithing in Nehemiah should be the required study for the context of tithing in Malachi. I urge the reader to very carefully read all of my discussion from Nehemiah to Malachi 3:7 before making any conclusions about the meaning of Malachi 3:8-10.

Ezra, Nehemiah, Haggai, Zechariah, and Malachi cover 536 B.C. to about 400 B.C. and should be read together. The seventy years of captivity had lasted from 606 to 536 B.C. Under Zerubbabel and the prophet, Haggai, the temple had been rebuilt by 519 B.C., and under Nehemiah the wall of Jerusalem was finished in 445 B.C. which brings us chapter ten where tithing is first mentioned.54

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54 The census described in Ezra 2 and Nehemiah 7 might have created some drastic re-application of the Mosaic Law regarding tithing. In 7:39-42, over 4000 priests returned, while in 7:43-45 and 8:18-19 less than 400 Levites returned. In 7:46-60
With the exception of those who volunteered to live in rubble-filled Jerusalem and those one of ten who were forced by lot to live there from chapter eleven of Nehemiah, we must realize that Jerusalem was NEVER supposed to be the permanent dwelling place of any of the priests or Levites!

**How the Levitical Cities and 24 Courses Affect the Tithing Law**

These have already been introduced in the last chapter on Second Chronicles 31. As you study Nehemiah, it is very important to follow the background context of the Levitical cities and the 24 courses of priests and Levites. You ask, “Why are these two topics important in a study of tithing?” The answer will shock a lot of sincere believers. Because of the purpose and location of the Levitical cities, Malachi 3:10’s “bring all the tithes into the storehouse” cannot possibly mean what most tithe-teachers say that it means.

Neh. 10:29 “They joined with their brethren, their nobles, and entered into a CURSE and into an oath, to walk in God’s LAW, which was given by Moses the servant of God, and to observe and do all the commandments of the LORD our Lord, and his judgments and his statutes.”

Nehemiah and Malachi are written to the same people. The four curses of Malachi are these self-imposed curses of the Old Covenant, or Mosaic Law, when they together reaffirmed the covenant with an oath.

Neh. 10:32-33 “Also we made ordinances for us, to charge ourselves yearly with the third part of a shekel for the service of the house of our God, for the showbread, and for the continual grain offering, and for the continual burnt offering, of the sabbaths, of the new moons, for the set feasts, and for the holy things, and for the sin offerings to make an atonement for Israel, and for all the work of the house of our God.”

According to Edersheim, this Temple shekel, and not the tithe, was by far the greatest source of income to the Temple. Every Hebrew and every circumcised servant and proselyte was required to pay the temple shekel. After purchasing the sacrificial animals for all of the feasts, new moons, and sabbaths, there was still money left over for civil necessities such as wall and road repair. In plain words, the people were agreeing to be taxed to provide for the Temple needs.

and Ezra 8:20 over 600 non-Israelite Nethinim temple servants returned, and 7:67 mentions another 245 male and female singers from an undisclosed source. Therefore, instead of the non-priestly Levites outnumbering the priestly-Levites about three to one (3 to 1), the priests outnumbered the remainder of the Levites about ten to one (10 to 1).
Neh. 10:34 “And we cast the lots among the priests, the Levites, and the people, for the wood offering, to bring it into the house of our God, after the houses of our fathers, at times appointed year by year, to burn upon the altar of the LORD our God, as it is written in the law.”

This simple text illustrates that the priests and Levites were also included in the manual labor of bringing wood to the temple. They took turns according to their lots for assigned “courses.” For the priests and Levites, this meant one week out of 24 when it was their turn to minister in the Temple (2 Chron. 23:8).

Neh. 10:35-37a “And to bring the FIRSTFRUITS of our ground, and the firstfruits of all fruit of all trees, year by year, unto the HOUSE OF THE LORD: Also the FIRSTBORN of our sons, and of our cattle, as it is written in the law, and the firstlings of our herds and of our flocks, to bring TO THE HOUSE OF OUR GOD, TO THE PRIESTS that minister in the house of our God: And that we should bring the FIRSTFRUITS of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, TO THE PRIESTS, TO THE CHAMBERS OF THE HOUSE OF OUR GOD …”

This list agrees with the list found in the ordinance of Numbers 18. Apart from their portion of the tithe, the priests who were taking their one-week rotation ministering in the Temple had plenty to eat from the firstfruits and firstborn offerings which were commanded to be brought to the Temple in Jerusalem. To this list was added much more food from the sacrifices and free-will offerings. However, none of these items were to be given to their Levite servants who ministered beside them as helpers, temple guards, singers, etc.

Neh. 10:37b “… and the TITHES of our ground [bring] to the Levites, that the same Levites might have the TITHE in all the cities of our tillage.”

[Compare Num. 18:21 And, behold, I have given the children of Levi ALL the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.]

This may well be the single most damaging text in all of the Bible for those who believe that all tithes should be brought only to the Temple storehouse (of the church?). This single statement sheds great light on the true meaning of Malachi 3:10’s “bring all the tithe into the storehouse.” Since God’s Word is accurate, then either Nehemiah 10:37b or Malachi 3:10 has been drastically taken ‘out of context.’ The NKJV reads “farming communities” and the NAS and RSV have “rural towns.”

THIS IS VERY IMPORTANT! While verses 35-37a say that the firstfruits and firstborn were taken “to the priests” at the “house of the LORD” in Jerusalem, verse 37b clearly says that the TITHE belonged to the Levites in their fields! Thus, in strict obedience to the Law, the Jews under Nehemiah brought firstfruits
and firstborn to the Temple only for those priests taking their rotation ministering (Neh. 10:35-37a), BUT brought the tithes to the Levites to apportion to the remainder of the priests in the Levitical cities (Neh. 10:29, 37b).

The Very Important Levitical Cities of Nehemiah 10:37

“Command the sons of Israel that they give to the Levites from the inheritance of their possession cities to live in; and you shall give to the Levites pasture lands around the cities. The cities shall be theirs to live in; and their pasture lands shall be for their cattle and for their herds and for all their beasts.” Numbers 35:2-3 NASU

For obvious reasons, this is the third time this text has been quoted in this book. Numbers 35, Joshua 20, 21, First Chronicles 6:48-81; Second Chronicles 31:15-19, and Nehemiah 10:37; 11:29; and 13:10 all give evidence that the priests and Levites did not live permanently in Jerusalem. Although they could not inherit land, they originally lived, farmed, and herded livestock in 48 cities scattered around the nation. These 48 cities are named in Joshua 20, 21 and First Chronicles 6. After the civil war split the nation following Solomon's death, most of the Levitical cities ceased to exist and the Levites moved into Judah which had 13 priestly cities (Josh. 21:9-19) (2 Chron. 11:13-14; 13:10-12). Although the exact details are not known, the Levites (including priests) occupied non-inheritable (provided) land surrounding the city itself (which still belonged to the tribe in which it was located). One can only speculate that: (1) either the 13 priest-cities were greatly enlarged to accommodate the non-priestly Levites from the other 35 cities, or, (2) the non-priestly Levites were then given other cities in Judah and Benjamin to replace the ones lost to them.

Noteworthy of these texts is the fact that priests and Levites did not spend all of their time ministering. They also farmed and herded animals on their “loaner” lands around the Levitical cities. Thus the common comparison that tithe-receivers must be following a principle that full-time ministers after the Old Covenant pattern is simply not true! The biblical facts about the Levitical cities prove beyond controversy that the priests and Levites were never intended to be permanent residents of Jerusalem and the vicinity of its Temple. Although notable towns like Hebron and Jericho were Levitical cities, Jerusalem was not! The overwhelming majority lived in Levitical cities outside Jerusalem.

Neh. 10:38 “And the priest the son of Aaron shall be with the Levites, when the Levites take TITHES: and the Levites shall bring up THE TITHE OF THE TITHES TO THE HOUSE OF OUR GOD, to the chambers, into the storehouse.” [Compare Num.18:26 Thus speak unto the Levites, and say unto
them, When you take of the children of Israel the tithes which I have given you from them for your inheritance, then you shall offer up an heave offering of it for the LORD, even a tenth part of the tithe.”]

First, the priests were supposed to receive the tithes from the people, not in the Temple, but in the Levitical cities! To understand Malachi 3:10, this is worth repeating. The priests were supposed to receive the tithes from the people, not in the Temple, but in the Levitical cities! Actually, they were supposed to receive them from the Levites and not directly from the people. When the tithes were received in the Levitical cities, the priests separated their share, their tenth of the tithe from the balance, or the Levites’ share of the 90%. The Levites were then responsible for bringing the tenth of the tithe, the priests’ share, to the Temple in Jerusalem (and surely the priests accompanied them). This is not what Malachi 3:10 expositors teach!

Second, this verse very clearly states that only the “tenth of the tithe,” the priests’ “portion” from the Law in Numbers 18:26, properly belongs in the Temple storehouse! Although the timing and exact details will follow, this verse demands that Malachi 3:10 should be understood as only a command to the dishonest priests to “bring all ‘OF THE NECESSARY PRIESTS’ PORTION of the tenth of the tithe’ into the storehouse.”

Therefore, instead of being commanded to bring the tithe to the Temple, the ordinary citizen was commanded to bring the tithes to the Levitical cities. Also, instead of being commanded to bring the tithes to the priests, the ordinary citizen was commanded to bring the tithes to the Levites. The Levites would, in turn, give the priests their share and they (not the people) would be responsible for bringing it to the Temple. Again, this proves the normal interpretation of Malachi to be wrong.

SINCE, therefore, Malachi 3:10 does not refer to the 90% (or more) bulk of the tithe which stayed in the Levitical cities for the Levites (and other non-ministering priests), THEN, Malachi 3:10 should not be used in any way whatsoever to command Christians to bring all of their so-called “tithe” into the so-called “storehouse” of the church. (Review the discussion at Second Chronicles 31:15-19.)

Neh. 10:39 “For the children of Israel and the children of Levi shall bring the offering of the grain, of the new wine, and the oil, unto the chambers, where are the vessels of the sanctuary, and the PRIESTS that minister, and the [LEVITE] temple guards, and the singers: and we will not forsake the house of our God.”

Remembering verses 35-38, the “offering” from the “children of Israel” is the firstfruits, while the “offering” from the “children of Levi” is “the tenth of the
tithe” for the priests and the “tithe” for the Levites who are ministering. According to Second Chronicles 31:15-19, the Levites’ share are daily portions.

Neh. 11:1, 3 “And the rulers of the people lived at Jerusalem: the rest of the people also cast lots, to bring one of ten to dwell in Jerusalem the holy city, and nine parts to dwell in other cities.” … “in the cities of Judah every one lived in his possession in their cities, that is, Israel, the priests, and the Levites, and the Nethinim, and the children of Solomon’s servants.”

Neh. 11:20-21 “And the residue of Israel, of the priests, and the Levites, were in all the cities of Judah, every one in his inheritance. But the Nethinim lived in Ophel: and Zilha and Gispa were over the Nethinim.”

Christian tithe-teachers do not want you to read the above texts. They want you to think that the priests and Levites spent all of their time ministering in the temple. In reality, they spent most of their time herding animals and working in their fields. Jerusalem was still in ruins after ninety years of being back in the land. There is simply no logical way to compare Old Covenant priests to New Covenant preachers. Again, it would be foolish to send food from tithes to a place other than where the people lived. Only their leaders and special workers permanently lived in Jerusalem (11:4-17).

Neh. 11:23, 36 “For it was the king’s command concerning them [Levitical singers from verse 22] that a certain portion should be for the singers, a quota day by day.” … Neh. 11:36 “And of the Levites were divisions in Judah, and in Benjamin.”

As we shall also see in the following texts, a small portion of the Levites’ tithe was brought up from their cities and used day by day to feed the singers who were on duty during their weekly course rotation. Once again we are reminded that the Levites lived in both Judah and Benjamin. This is far different from saying that all of the tithe was kept at the temple all of the time! What are the “divisions” of the Levites?

The Very Important 24 Courses of the Priests and Levites

Closely related to the Levitical cities is the fact that both priests and Levites had been divided by King David into 24 courses consisting of several houses, or families, per course. See First Chronicles 24 for the priests and chapters 25 and 26 for the Levites. Each course only ministered in the Temple one week out of twenty four (1 in 24), and, depending on how many families were in each course, each family only ministered in the Temple two or three days during its courses’ week of ministry. See also Ezra 6:18; First Chronicles 28:13, 21; Second Chronicles 8:14; 23:8; 31:2, 15-19; 35:4, 5, 10; Neh. 11:30; 12:24.
The biblical facts about the division of the priests and Levites into 24 courses proves that they did not serve full-time at the temple. Furthermore, only those priests above thirty and Levites above twenty years of age were qualified to serve. Therefore, it would be impractical to move the rest of the family to Jerusalem for only one week. Thus the majority of the family, including women and servants stayed in the Levitical cities.

Again, since the overwhelming majority of priests and Levites lived outside of Jerusalem in the Levitical cities (23 of 24 courses plus women, children and servants), and, since the Tithe was intended to be a major source of their food, then common sense tells us that the basic tithe stayed in the Levitical cities where the priests and Levites lived!

Neh. 12:27-29 “And at the dedication of the wall of Jerusalem they sought the Levites out of all their places, to bring them to Jerusalem … out of the plain country round about Jerusalem, and from the villages of Netophathi … Also from the house of Gilgal, and out of the fields of Geba and Azmaveth: for the singers had built villages round about Jerusalem.”

What more proof do we need that the Levites did not live in Jerusalem?

Neh. 12:44, 47 “And at that time were some appointed over the rooms of the storehouse, for the offerings, for the firstfruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited.”

Neh. 12:47 “And all Israel in the days of Zerubbabel, and in the days of Nehemiah, gave the portions of the singers and the porters, every day his portion: and they sanctified holy things unto the Levites; and the Levites sanctified them unto the children of Aaron.”

These are extremely important texts for understanding the tithing system in Nehemiah and Malachi. First, the order of importance for items in the storehouse are (1) offerings, (2) firstfruits, and (3) tithes. In Jesus’ day the temple shekel and thirteen (13) treasure chests provided the majority of the funds. Second, when the Law was strictly enforced, the “portions” of “tithe” were daily portions brought up from the Levitical cities as each course required. Third, “the Levites that waited” [“who ministered”: NKJV; “served”: NAS] were NOT ‘ALL’ of the Levites or priests—they were only the ones actively serving in the Temple. Since more ministers were needed at the dedication of the wall around Jerusalem (our context), then greater daily portions would be needed. This should not be interpreted to disagree with 10:37-38 and Second Chronicles 31:15-19. Those appointed merely had the responsibility of insuring that enough tithe food was brought into
the storehouse to feed those priests and Levites currently serving and does not refer to the great masses of priests and Levites who remain in their cities.

Neh. 13:4-5 “And before this, Eliashib the [high] priest, having the OVERSIGHT OF THE CHAMBER OF THE HOUSE of our God, was allied unto Tobiah: And he had prepared for him a great chamber, where PREVIOUSLY they laid the grain offerings, the frankincense, and the vessels, and the TITHES of the grain, the new wine, and the oil, which was commanded to be given to the Levites, and the singers, and the temple guards; and the offerings of the priests.”

While Nehemiah had been away in Babylon, all that he had accomplished in chapters 10-12 had stopped (verse 6). This text has all of the components of being the CONTEXT of Malachi 3:8-10! First, there had been a storehouse designated to hold the offerings, firstfruits, and daily portions of the tithes for the priests and Levites who were ministering during their one-week rotation. Second, Eliashib, the high priest, had EMPTIED this storehouse and allowed Tobiah, Nehemiah’s enemy, to occupy it. Third, the responsibility for this sin fell on the priests, under the leadership of the high priest.

Neh. 13:8-9 “And it grieved me bitterly: therefore I cast forth all the household stuff of Tobiah out of the chamber. Then I commanded, and they cleansed the chambers: and I again brought back there the vessels of the house of God, with the grain offering and the frankincense.”

Notice that the TITHES were NOT included among the items brought back into the storehouse! The TITHES HAD BEEN STOLEN BY THE PRIESTS! Compare Malachi 3:8, “Will a man rob God? Yet you have robbed me. But you say, Wherein have we robbed you? In tithes and offerings.” Very clearly the priests, and NOT THE PEOPLE, were guilty of robbing God by removing and keeping the tithes and offerings for themselves! (Don’t forget 10:38!)

Neh. 13:10 “And I realized that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field.”

Nehemiah noticed that the daily portions of tithes which had been stored to feed the ministering Levites were missing. Notice that he did not say that the priests’ portions were missing! Strange indeed! Having nothing to eat, the Levites had returned to their fields. Again, the PRIESTS had stolen the portions of the TITHE which belonged to the LEVITES. Therefore, the Levites went back home and resumed farming and herding (like they did the rest of the year anyway).
Neh. 13:11-13 “Then I contended with the rulers, and said, Why is the house of God forsaken? And I gathered them [the Levites] together, and restored them to their stations.” “Then all Judah brought the TITHE of the grain and the new wine and the oil to the storehouses.” “And I made treasurers over the treasuries, Shelemiah the priest, and Zadok the scribe, and of the Levites, Pedaiah: and next to them was Hanan the son of Zaccur, the son of Mattaniah: for they were counted faithful, and their office was to distribute unto their brethren.”

With the Levites back at their stations, the stolen tithe for their food needed to be replaced. Although we are not told what happened to Eliashib, in comparing verses 4 with 13, logic tells us that Nehemiah had replaced him. The “rulers” were then commanded to instruct the citizens to replace the portions of the tithes required to sustain those ministering—a temporary one-time exception to 10:37-38. Therefore, Nehemiah’s discussion of tithes ends with his replacement of one overseer of the storehouse with four faithful and reliable persons representing both the priests and the Levites.

As a type of the Messiah, Nehemiah became the first to literally fulfill the Messianic type shadowed in Malachi 3:2-3 “But who may abide the day of his coming? and who shall stand when he appears? for he is like a refiner’s fire, and like fullers’ soap: And he shall sit as a refiner and purifier of silver: and he shall purify the sons of Levi, and purge them as gold and silver, that they may offer unto the LORD an offering in righteousness.” On several occasions Nehemiah cleansed the temple, the priests, and the Levites and put those in charge who could literally offer an offering in righteousness. The historical events of Nehemiah simply must be included in any understanding of the book of Malachi.

If Nehemiah 13 is the context of Malachi 3:8-10, then it makes perfect sense. The priests, who had already been cursed by God three times in Malachi are NOT suddenly the ones to be pitied, because they are receiving another curse. They had taken the tithes OUT OF THE STOREHOUSE and withheld them from the Levites! Therefore, God is telling the PRIESTS in Malachi 3:10 to bring “ALL the tithe” that belongs in the empty storeroom back to that storeroom, especially the portion they had stolen from the Levites. Also, we have in Nehemiah a plain historical event of what is most likely the context of Malachi 3:8-10, especially in the light of the necessary cleansing of the priesthood from Malachi 3:1-4.

SUMMARY: In Nehemiah, numerous discrepancies exist between Old Covenant tithing and what is falsely presented as New Covenant tithing. First, the Old Covenant system could not possibly work in our society. Many small churches, who give all the so-called tithe to the pastor, do not have enough other workers to receive the ninety percent (90%) of the tithe, and a full-time pas-
tor could not survive on only one-tenth of the whole tithe. Thus, while a distorted
form of tithing is taught in order to support the pastor, the pastor receives up
to one hundred percent (100%) instead of only ten percent (10%) of the tithe.

**Second**, once again the *contents* of the tithe is ignored. Nehemiah occurs at least
twelve hundred (1,200) years after the contents of the tithe were first described in
Numbers 18 and Leviticus 27. While hundreds of other occupations must have
existed, the tithe is still only required from land owners who farmed or had herd
animals. It is still only the tithe of the grain, the wine, and the oil. Although, this
formula was expanded by the Pharisees to include small garden spices, at no point
does the true biblical tithe refer to products and money obtained through crafts
and non land-use occupations.

**Third**, the political authority is still in charge of worship services, commanding
tithing, and delegating spiritual leaders. He is God's anointed ruler of the the-
cracy. Church-state union is the rule under the Old Covenant in which tithing
applied. Persia, the conquering power, still received the first tithe as its spoils of
war tax.

**Fourth**, most tithe-teachers need to keep their congregations biblically ignorant
of the context of those who received tithes in the Old Covenant. How does one
justify tithing to support those who, except for two weeks out of forty-eight (2 of
48), lived in rural fields as farmers and herdsmen. They certainly did not all live in
Jerusalem and serve full-time in the Temple (a lie we might be led to believe).
INTRODUCTION

If you have already read the previous two chapters on Second Chronicles 31 and Nehemiah, you will be far better prepared for the study of Malachi. This chapter will give evidence from God’s Word that the tithing texts from Malachi 3:8-10 have been interpreted and applied incorrectly by the majority of the Christian church. It will show that those who are guilty of robbing God in Malachi 3:8 are the ministering priests and not the people. Consequently, those cursed in Malachi 3:9 are the priests who are cursed for breaking the Old Covenant. When compared to Numbers 18:21-24 and Nehemiah 10:37b, the usual interpretation of “bring the whole tithe into the storehouse” has been turned into a terrible lie which, for the decency of God’s truth and for the good of Christ’s church, must stop immediately.

Although, the book of Malachi is only four (4) short chapters, many have never read it completely in one sitting. For the sake of clarity, I plead with you to carefully and prayerfully read all four chapters after reading this paragraph. While you are reading, ask yourself these questions, “To whom is God speaking in this section? When did He start speaking to this group of persons? Has He changed His address from one group of persons to another? If so, what evidence is there that He has changed from speaking to one group towards speaking to another group?” —Please stop and read Malachi now.—
This author believes that Malachi should be divided into only three sections: The first section, 1:1 to 1:5 is the introduction. God wanted all Israel, all Jacob, to hear this message because everybody was involved either directly or indirectly with the causes and consequences of the message. The second section, 1:6 to 1:14, is God’s chief complaint against the arrogant and dishonest priests. This section is crucial to understanding the remainder of the book because it provides the basic grounds for all other problems in the book. The third section, 2:1 to 4:6, is God’s specific direct address to the priests. Although the rest of Israel is indirectly affected by the actions of the priests, God does not change His address after it begins in 2:1. This chapter will attempt to convincingly reveal the reasons for this approach. If true, then this interpretation is devastating to the usual logic presented in favor of tithing in most Christian churches. It is especially important to discover the real meaning of Malachi 3:8-10.

**Mal. 1:1 The burden of the word of the LORD to Israel by Malachi**

The first part of Malachi is directly addressed to “Israel” (1:1), “Judah in Israel” (2:11), and “priests” of Israel (1:6; 2:1). From Exodus to Calvary, tithing was commanded to God’s special nation, Israel, and ONLY to Israel (Lev. 27:34; Num. 18:23-24; Deut. 12:5-6, 11; Heb. 7:5). Even tithes from proselytes (converted non-Israelites) were not allowed to enter into the Temple.

**IMPORTANT! IN 1:6, GOD BEGINS SPEAKING ESPECIALLY TO THE PRIESTS, THE MINISTERS, AND NOT TO THE PEOPLE. FOLLOW THE PATH OF THE WORD “YOU” TO DETERMINE IF AND WHEN HE STOPS SPEAKING SPECIFICALLY TO THE PRIESTS!**

**SINS OF THE PRIESTS, 1:6-14**

Mal. 1:6 A son honors his father, and a servant his master. If then I am a father, where is my honor? And if I am a master, where is my fear? says the LORD of hosts to you, O PRIESTS, that despise my name. And you say, Wherein have we despised your name?

Mal. 1:7 You offer polluted bread upon my altar. And you say, “How have we polluted you?”

By saying, “The table of the LORD is contemptible.”

Mal. 1:8 And if you offer the blind for sacrifice, is it not evil? And if you offer the lame and sick, is it not evil? Offer it now to your governor. Will he be pleased with you, or accept your person?” says the LORD of hosts.

Mal. 1:9 But now entreat God’s favor, that He may be gracious to [ALL OF] us. While this is being done by your hands. Will He accept you favorably? says the LORD of hosts. NKJV
Mal. 1:10 “Oh that there were one among you who would shut the gates, that you might not uselessly kindle fire on My altar! I am not pleased with you,” says the LORD of hosts, “nor will I accept an offering from you.” NASU

Mal. 1:12 “But you are profaning it, in that you say, “The table of the Lord is defiled, and as for its fruit, its food is to be despised.’

Mal. 1:13 “You also say, “My, how tiresome it is!’ And you disdainfully sniff at it,” says the LORD of hosts, “and you bring what was taken by robbery and what is lame or sick; so you bring the offering! Should I receive that from your hand?” says the LORD.

Mal. 1:14 “But CURSED be the swindler who HAS a male in his [the priest’s] flock and vows it, but sacrifices a blemished animal to the Lord, for I am a great King,” says the LORD of hosts, “and My name is feared among the nations.”

(1:6) According to 1:6 and 2:1, Malachi is most specifically addressed to dishonest ministers, that is, Old Covenant priests! These two verses, 1:6 and 2:1, are the KEYS to understanding the entire book of Malachi. These two verses actually REVERSE what most of us have been told all of our lives. As you study the remainder of Malachi, do not forget the context of these two verses. God is specifically rebuking His ministers, the priests, and not the people. The first “you” in Malachi 1:6 refers to the priests. They are guilty of dishonoring God and despising His name.

(1:7-8) God is rebuking the ministers for giving Him what nobody else wants. By doing so, the ministers are guilty of despising the “table of the LORD.” Notice that God does not say that they did not “have” the adequate offering to present to Him. There is no reason to conclude that the ministers were forced to give defiled food because they did not have anything else to give.

(1:9) God only criticized the PRIESTS (and not the people) for bringing unacceptable OFFERINGS. He said that their governor would not even accept these offerings of the lame and sick for his table. This is because the governor knew that these ministers had plenty of good healthy animals for sacrifice from the firstborn offerings and from their share of the tithed animals. Why is this true? Because Nehemiah had ordered the people to bring these offerings and so much abundance had been received that storehouses were necessary (see Neh. 10:35-38; 12:44, 47; 13:4, 5, 12, 13).

(1:10) God is extremely angry at the priests in Malachi. He told them that He would like for them to stop all hypocritical worship. He was not pleased with the priests and would not accept any meaningless offerings from them.

(1:12) The priests are guilty of profaning God’s name. Their disgusting sacrifices revealed their utter sinful contempt for God.
(1:13) This is a very interesting text. The KJV says “that which was torn”; the NIV “injured”; the NAS, NKJV and TLB prefer “by robbery” or “stolen”; and the RSV says “taken by violence.” If stolen, then this means that the priests had somehow taken “more” than their legal share. Since the firstfruits, firstborn, and offerings went directly to them, the priests could not have stolen these items (Neh. 10:35-37b). However, the priests had taken the Levites’ portion of the tithe from the storehouse (Neh. 13:10-11).

(1:14) Those who only read the curse of Malachi 3:9 do not realize that the word, *curse*, had previously been used by Malachi four (4) times in cursing the priests! This first curse of Malachi 1:14 is very evidently placed on the priests, the ministers, of the Old Testament. The priest already “HAS” acceptable sacrificial animals received from tithes and offerings. God did not excuse them because the people had not properly paid tithes! Although priests were not required to tithe, they were expected to VOW freewill offerings from the tithes and offerings they received. Their sin was in vowing to give God the best and then giving Him the worst!

**PUNISHMENT OF THE PRIESTS, 2:1 TO 4:6**

Mal. 2:1 “And now this commandment is for YOU, O PRIESTS.

Mal. 2:2 “If you do not listen, and if you do not take it to heart to give honor to My name,” says the LORD of hosts, “then I will send the CURSE upon you and I will CURSE your blessings; and indeed, I have CURSED them already, because you are not taking it to heart.

Mal. 2:3 Behold, I will corrupt your [priestly] seed, and spread DUNG upon your faces, even the DUNG of your solemn feasts; and one shall take you away with it.

(2:1) Because of its vital relationship to the remainder of Malachi, this verse becomes the greatest key to its meaning! For the second time, God distinctly makes it clear that He is specifically addressing the priests! Since there is no corresponding text anywhere else in the book of Malachi that God has changed his primary audience, then the conclusion must be that God did not change his audience for the remainder of the book. Chapter two continues God’s condemnation of the PRIESTS. After describing some of their sins from 1:6 to 1:14, he now describes their punishment.

(2:2) How many preachers ignore this text when they preach on the curse of 3:9? Could it be because these second, third, and fourth occurrences of CURSE in Malachi (like the first) are again directed towards the ministers themselves? Nothing can be clearer from this text.
(2:3) “God will spread dung, refuse, offal, manure—in your priestly faces!” This verse shows the extent of God’s anger with the priests. He definitely does not feel sorrow for them because they do not have tithes and firstborn offerings to sacrifice.

THE PRIESTS HAVE BROKEN THEIR SPECIAL COVENANT WITH LEVI, 2:4-10

Mal. 2:4 And you shall know that I have sent this commandment to YOU, that my COVENANT might be WITH LEVI, says the LORD of hosts.
Mal. 2:5 My COVENANT was with him of life and peace, and I gave them to him for the fear wherewith he feared me, and was afraid before my name.
Mal. 2:6 The law of truth was in his mouth, and iniquity was not found in his lips. HE [the Levitical priest] walked with me in peace and equity, and turned many away from iniquity.
Mal. 2:7 For the PRIEST’S lips should keep knowledge, and they should seek the law at his mouth: for HE [the priest] is the MESSENGER of the LORD of hosts.
Mal. 2:8 But you [priests] are departed out of the way; you have caused many to stumble at the law; you have corrupted the [priestly] COVENANT of Levi, says the LORD of hosts.
Mal. 2:9 Therefore I have also made you contemptible and base before all the people, according as you have not kept my ways, but have been partial in the law.
Mal. 2:10 Have WE not all one father? Has not one God created US? Why do WE deal treacherously every man against his brother, by profaning the COVENANT of our fathers?

(2:4-7) We should not forget these verses when we read chapter 3, verse 7, which is the immediate context for the tithing texts of 3:8-10! Even though it is true that God’s entire covenant with all Israel INCLUDED His specific covenant with the priests of the tribe of Levi, THE ONLY SPECIFIC COVENANT mentioned in the book of Malachi is God’s covenant with the PRIESTS! These verses about God’s covenant with Levi remind us that, when the nation Israel sinned God held the priests primarily responsible for not living righteous lives before them and for not teaching His word correctly as they had done when the nation was young.

(2:8) The PRIEST was to be God’s MESSENGER to His people. The name, MALACHI, in Hebrew, means MY MESSENGER. The word (Strong’s 4397) occurs over 200 times in the Old Testament and is most often translated “angel.”
(2:9) The PRIESTS deserve and draw God’s contempt in this verse. They have decided among themselves which parts of the Law they will observe and teach. (Does this partiality sound familiar?)

(2:10) Notice the pronoun change from “you” to “we” and “us.” The LORD has temporarily stopped speaking in verse 9 and now Malachi is speaking. Since Malachi’s name means, *my messenger,* then he is most likely a priest himself. This means that “we” indicates “we priests.”

However, if Malachi (as a prophet) is speaking for all of Israel, then “we” means the entire nation. This text could arguably belong either to 2:1-9 or to 2:11-12. However, since thus far the word, *covenant,* has been used in 2:5 and 2:8 to narrowly refer to God’s covenant specifically with the priests, then there is no internal reason to believe that Malachi has abruptly switched to the general covenant with all of Israel.

In 2:10 Malachi’s message to the priests is, “Since we (the priests and the rest of Judah) all have one Father and one Creator, therefore, when we (priests) sin by violating our special covenant with Levi, we deal treacherously with everybody in the nation because our covenant is part of their covenant.” This brings us to the sins of Judah.

**JUDAH AND ISRAEL HAVE PROFANED GOD’S NAME, 2:11-12**

Mal. 2:11 Judah has dealt treacherously, and an abomination is committed in Israel and in Jerusalem; for Judah has profaned the holiness of the LORD which he [Judah] loved, and has married the daughter of a strange god.

2:12 The LORD will cut off the man that does this, the master and the scholar, out of the tents of Jacob, and him that offers an offering to the LORD of hosts.

(2:11) At either 2:10 or 2:11 most commentaries say that God has switched from speaking only to the priests towards speaking to all of Judah. The reasons given for the change include the mention of Judah and God’s condemnation of divorce which all of Judah had committed. See Ezra 9-10 and Nehemiah 13.

Since neither these conclusions, nor mine, are infallible, I chose to disagree and present my reasons. First, verses 11 and 12 are “third person,” that is, God is still speaking TO the priests, but He is speaking ABOUT Judah and all Israel. The sins which the priests have committed have also been committed by the rest of the nation. God holds the priests, the spiritual leaders, responsible for the spiritual welfare of the whole nation. This was made clear in verses 4-9. In Ezra 10 the priests are cleansed before the remainder of the nation is cleansed. Second, while it is quite evident that God switched His audience from the nation to the priests...
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in 1:6 and 2:1, there is no corresponding pronoun “you” statement such as, “And
now, O Judah, this is for you” to indicate that His audience has switched back.

(2:12) Unless the priests and the rest of Judah put away their pagan wives
and return to their Israelite wives, they were to be “cut off,” refused access to the
temple worship ritual, and counted as non-Israelites.

GOD CONTINUES SPEAKING TO THE PRIESTS

Mal. 2:13 And this is the second thing you do, covering the altar of the LORD
with tears, with weeping, and with crying out, insomuch that he does not
regard the offering any more, nor receives it with good will at your hand.
Mal. 2:14 Yet you say, Why? Because the LORD has been witness between
you and the wife of your youth, against whom you have dealt treacherously.
Yet is she your companion, and the wife of your COVENANT.
Mal. 2:15 And did not he make [husband and wife] one? [Was the spirit in
this union?]. And why one?—That he might seek a godly seed. Therefore take
heed to your spirit, and let none deal treacherously against the wife of his
youth. [Note: There are translation difficulties here]
Mal. 2:16 For the LORD, the God of Israel, says that he hates putting away
[in divorce]: for one covers violence with his garment, says the LORD of
hosts. Therefore take heed to your spirit, that you deal not treacherously.

(2:13) The second person, “you,” resumes with God speaking directly to the
priests. First, from verses 10-12, the priests were guilty of dealing treacherously by
being prominent in divorcing their wives and not rebuking the sin. Now “again,”
“second,” in 2:13 God is rebuking the priests’ hypocrisy of continuing to offer
sacrifices while living in open rebellion.

This text has a strong relevance to the priests because they were the ones who
literally wept over the altar. The people of Judah and Israel had no direct access
to the altar and could not literally “cover the altar of the LORD with tears.”
According to Nehemiah, God was much more displeased with the priests than the
rest of the people for their intermarriages with pagans (Neh. 13:23-30).

(2:14-16) God defends the Israelite wives.

GOD’S JUDGMENT OF THE PRIESTHOOD

Mal. 2:17 You have wearied the LORD with your words. Yet you say, Wherein
have we wearied him? When you say, “Every one that does evil is good in
the sight of the LORD, and he delights in them”; or, “Where is the God of
judgment?”
Mal. 3:1 Behold, I will send my MESSENGER [Hebrew: Malachi], and he shall prepare the way before me: and the Lord, whom you seek, shall suddenly come to this TEMPLE, even the messenger of the covenant, whom you delight in. Behold, he shall come, says the LORD of hosts.

Mal. 3:2 But who may abide the day of his coming? And who shall stand when he appears—for he is like a refiner’s fire, and like fullers’ soap:

Mal. 3:3 And he shall sit as a refiner and purifier of silver: and he shall PURIFY THE SONS OF LEVI, AND PURGE THEM as gold and silver, that they may offer to the LORD an offering in righteousness.

Mal. 3:4 Then shall the offering of Judah and Jerusalem be pleasant to the LORD, as in the days of old, and as in former years.

(2:17) This text, along with 2:13, ought to be enough evidence that God has never stopped speaking directly to the priests and is still not speaking generally to the people. This text is merely a repetition of the mockery the priests have been throwing at God throughout the first two chapters. God’s answer to the final question, “Where is the God of judgment?,” is addressed to PRIESTS in the following verses.

(3:1) God’s judgment of purification will begin in His house, His temple, with His priests who have the primary responsibility to teach truth. Preachers who teach tithing have correctly used these texts many times prophetically in order to teach about either John the Baptist or Jesus Christ. However, while such applications are true because of the principles of greater multiple fulfillment, they are NOT the primary focus of the context.

Using the principle of multiple fulfillments (Greek: apotelesmatic), these texts have at least three possible fulfillments. The first fulfillment is obvious to those familiar with the New Testament. Jesus himself quoted these texts in reference to John the Baptist who paved the way for his ministry and his temple cleansing activity (Mal. 4:5; Matt. 3:3; 11:10-11; Mark 1:2-3; Luke 1:76; 3:4; 7:26-28; John 1:6-7, 23; Isa. 40:3-5).

A second fulfillment is the LORD himself because the pronoun in the texts refers to God coming in wrath and fire. It is the Messiah, not John the Baptist, who appeared as a refiner’s fire to cleanse and correct the Levitical priesthood at his first coming. Also, the great Messianic hope of Israel anticipates the Messiah who will establish pure temple worship at his coming in glory at the end of the age.

“Remember them, O my God, because they have defiled the priesthood, and the covenant of the priesthood, and of the Levites [by intermarriage with pagans]. Thus I cleansed them from all strangers, and I also assigned duties to the priests and the Levites, each to his service. Remember me, O my God, for good! (Neh. 13:29-31). NKJV
Regardless of how true the two previously mentioned fulfillments are, the immediate historical CONTEXT points to either a literal priest named Malachi, Ezra the priest, or the governor himself using “Malachi” as a pen name. Many (if not all) prophetic Messianic prophecies have a pre-Messianic contextual historical fulfillment for the people living when the prophecy was uttered.

If indeed Malachi is a real person (compare Haggai 1:13), he is still the spokesman for God and the governor. It was a priest (Ezra) and the governor (Nehemiah) who had the literal zeal to literally cleanse the defiled priesthood and restore the priests to their covenant (Ezra 9-10; Neh. 13:8-13, 29-31). We must not ignore the historical context of the book of Malachi in Nehemiah.

The first verses of chapter three continue God’s address to the priests which began in 1:6 and continued in 2:1. In 2:17, when the priests mockingly asked “Where is the God of judgment?”, God answered them by saying that His judgment would begin in the Temple (with them) (3:1). It is the “sons of Levi” (and not the people) who must be purified (3:3)!

(3:4) It is only after God shall “purify the sons of Levi, and purge them as gold and silver, that they may offer to the LORD an offering in righteousness”; only then shall “the offering of Judah and Jerusalem be pleasant to the LORD.”

MORE SINS OF THE PRIESTS

Mal. 3:5 And I will COME NEAR to you to JUDGMENT; and I will be a swift witness against the SORCERERS, and against the ADULTERERS, and against FALSE SWEARERS, and against those who OPPRESS THE HIRELING in his wages, the WIDOW, and the FATHERLESS, and that turn aside the STRANGER from his right, and do not fear me, says the LORD of hosts.

In order to be understood correctly, the tithing texts of 3:8-10 must be connected to their context. Therefore, for the purpose of understanding tithing in Malachi, the entire preceding discussion has been necessary to clarify the context of chapter 3, and, especially, verses 5-7. Again, from 1:6 until 4:6 the context addresses primarily the priests and not the entire nation. The “you” of this verse continues from the “you” from 2:17; 3:1,2 which is the “priests.”

It is usually agreed that Malachi and Nehemiah lived in the same place at the same period in history; both ministries ended approximately 400 B.C. However, it is impossible to date Malachi beyond controversy. Scholars make educated guesses at various dates often based upon their presuppositions. For example, did the robbery of tithes and offerings occur while Nehemiah was absent from Jerusalem or, oddly, after a surplus had been received? Are the thieves the ordinary citizens of Judah, or are the thieves the priests who have either kept some of the tithes out of
Should the Church Teach Tithing?

the storehouse or have not given the Levites their share of the tithes per Nehemiah 13:10-11?

PLEASE FOLLOW THIS DISCUSSION CAREFULLY. In Nehemiah, chapters 10-13 the people had been pressured by Nehemiah to bring firstfruits, firstborn, offerings, tithes and the temple shekel. They gave so much that it was necessary to build storehouses.

For the following reasons, this author believes that those who deserve judgment in chapter 3, verse 5, are, once again, the Levitical priests, and not the nation as a whole.

First, it can just as easily be argued that Malachi could have occurred immediately after Nehemiah 10-12 (possibly during Nehemiah 13:1-11) and is a description of the sins of the priests in hoarding the tithe, not giving God the best, and not providing food for their Levite assistants and the other needy listed in verse 5. This explains Nehemiah 13:10, “And I perceived that the portions [tithes] of the Levites had not been given them [by the priests]: for the Levites and the singers, that did the work, were fled every one to his field.”

Second, some tithe-teachers insist that Malachi was describing the condition in Judah either before, or long after, Nehemiah enforced tithing in chapters 10-13. This assumption makes the priests the VICTIMS instead of the thieves! Yet making the priests the victims is contrary to the flow of the entire book of Malachi. For example, there is no indication that the priests are innocent because they do not have acceptable offerings to bring to God. Just the opposite is true! God said that they had kept back the acceptable offerings (1:14).

Third, there is no reason to believe that Nehemiah would only require that this compulsory tithing would occur once in one year. Knowing Nehemiah, we must conclude that he continued the practice every year afterwards.

Fourth, the priests were guilty of sorcery. As the responsible religious leaders, they had set the wrong example. They had said that “the table of the Lord is contemptible” (1:7, 12; 2:8). The priests were guilty of adultery because they had exchanged Hebrew wives for pagan wives and had been especially disciplined by Ezra and Nehemiah (Ezra 10; Neh. 13:28-30). They had also been guilty of false swearing (1:13-14).

Fifth, an omission from the list in verse 5 may provide a good reason for concluding that this text is only addressed to the Levitical priests. In the law, the Levites are often first on God’s list of persons deserving the tithe because they received no land inheritance, they served God in exchange of the abolished priesthood of the firstborn, and they are supposed to be identified with the very poorest in Israel.

The tithing ordinances of Deuteronomy 14:27-29 and 26:12-13 both list “the LEVITES, strangers, fatherless, and widows” as eligible recipients of tithes. This same list is also true when the tithe was brought to the feasts (Deut. 16:11, 14).
However, many texts mention the fatherless, widows and strangers and omit the Levites. (See Deut. 10:18; 24:14,19-21; Ps. 94:6; 146:9; Jer. 7:6; 22:3, 7; Zech. 7:10).

If Malachi 3:5 refers to the entire nation sinning by oppressing the needy by not bringing tithes, then WHY are the priests NOT included in the list of those who need the tithes? Logic dictates that the priests must AGAIN be the OPPRESSOR rather than the OPPRESSED!

Sixth, thus far in Malachi, the priests (not the people) have received terrible condemnation from God! They have been found guilty of a wide range of sins, including a curse for theft (1:6, 14). “Cursed be the deceiver, which has in his flock a male, and vows, and sacrifices to the LORD a corrupt thing.” Nehemiah 13:11 must primarily refer to the temple ruling priests as the ones who are guilty of stealing the tithe (only the portions of the Levites) from the Levites, “Then contended I with the rulers, and said, Why is the house of God forsaken?”—by the hungry Levites in verse 10.

Mal. 3:6 For I am the LORD, I change not; therefore you sons of Jacob are not consumed.

Mal. 3:7 Even from the days of your fathers you are gone away from mine ordinances, and have not kept them. Return to me, and I will return to you, says the LORD of hosts.…

(3:6) This text has often been interpreted to mean that God does not change and will always require the exact ten percent tithe from his people, whether his people are national Israel under the Old Covenant, the Christian church under the New Covenant, or the very poorest and needy believers.

However, the context suggests something quite different. Since God is just and will not punish the righteous with the guilty, then He will judge the sins of the priests (3:1-4) and already had to a large extent (2:1-17) by cursing them four times. God does not change regarding judgment (2:17 to 3:4). He has placed the final responsibility for the needy in the hands of the priests (3:5)—and God will not change and release the guilty priests from their duties.

Therefore, in this context, “God does not change” means that He never changes about judging sin! God keeps his covenant promises of both blessings and curses.

(3:7) It is absolutely dishonest to ignore the context of verses 1-7 and begin teaching about tithing from verse 8! Again, I ask the question, “Is God still speaking to the priests, or has He changed towards addressing the entire nation in this verse?” Although we do not find a clue from the phrase, “Even from the days of your fathers …,” we can honestly conclude that God is speaking to Israelites and not the Church.
The second phrase, “… from my ORDINANCES, and have not kept them,” provides a clue to God's audience. Have you ever read the exact wording of the ordinance which establishes tithing? This ordinance is Numbers 18, the foundational chapter on tithing. “Statute” and “ordinance” occur five times in that chapter (vv. 8, 11, 19, 23).

The entire Mosaic Law, or Old Covenant, consisted of commandments, ordinances/statutes and judgments. “Ordinances” were the cultic ceremonial worship “statutes” which detailed every aspect of the priest's service in the sanctuary. Notice that God does NOT say, “You have gone away from my ‘commandments’ and ‘judgments’.” Compare Nehemiah 10:29.

Whether God is speaking only to priests, or to the entire nation of Israel, it should be crystal clear that verses 8-10 must be understood and explained in the context of God’s ordinances, or statutes, of the Mosaic Law from verse 7! Ordinances are the ceremonial worship laws for priests in the Old Covenant. Tithing is one of these ‘ordinances’ and is not a moral ‘commandment’!

Mal. 3:7 … But you said, Wherein shall we return?
Mal. 3:8 Will a man rob God? Yet you have robbed me. But you say, Wherein have WE robbed you? In tithes and offerings.

NOTICE!: If you BEGIN your reading of this chapter (or this book) at this verse—you are harming your own knowledge of God’s Word, you are being dishonest with the context of God’s Word and you will probably not understand the real meaning of Malachi 3:8-10! I plead with you to please stop now, go back, and at least read the entire article up to this point (preferably Second Chronicles 31 and Nehemiah also).

HOWEVER, if you refuse to go back and read my previous discussion of Malachi up to this point, then you still need to know about the context of Malachi, the Levitical cities, and the work schedule of the priests and Levites in the Jerusalem Temple. Why? Because these three topics give essential context to tithing practices in God’s Word. The major part of that immediate context is the book of Nehemiah. If one is completely honest with God’s Word, but unfamiliar with the book of Nehemiah, then it will seriously change what you probably thought that the Bible teaches about tithing. Nehemiah discusses tithing far more than does Malachi and gives us the possible exact context of 3:8-10. Fasten your seat belts! The following discussion will be a wild ride for some.

I have often urged the reader to consider a very important question from 1:6 forward, “To whom is God speaking?” Again, “Who is the ‘you’ and ‘we’ of Malachi 3:8?” Although there is a secondary application to the people in general, God is still specifically speaking to the priests. Verse 7 ends with the priests from 2:17 to 3:6 asking God, “How shall we return to obeying You?” In context, they
are asking, “What do we priests need to do in order to return to keeping your ceremonial worship ‘ordinances’?”

Verse 8 does not begin in a vacuum! It begins with God answering the question asked by the priests in 3:7. Honesty to God’s Word demands that we do not begin a Bible study at verse 8. God is telling the PRIESTS that THEY have robbed Him in tithes and offerings!

You ask, “Where does the Bible say that God is speaking only to the priests?” And I answer: (1) since God clearly BEGAN speaking to the priests in 1:6, (2) emphatically continued speaking to the priests in 2:1, (3) must still be speaking to them about their altars in 2:13, (4) is clearly still speaking to them from 2:17 to 3:4, THEN (5) God is still specifically addressing the priests in 3:8! I ask, “When did God STOP speaking to the priests? The burden of proof must fall on those who say that God has suddenly changed His audience from the priests to the people.

Who has thus far robbed God in the context of Malachi 3:8?

First, Bible students simply cannot ignore Malachi 1:13-14 which is clearly addressed to the priests from 1:6. The NAS reads, “… you bring what was taken by robbery and what is lame or sick; so you bring the offering! … But cursed be the swindler who has a male in his flock and vows it, but sacrifices a blemished animal to the Lord …” Again, where the KJV reads “torn,” the NAS says “taken by robbery,” the NKJV says “the stolen,” the RSV says “taken by violence,” and the TLB says “stolen.” God says that the priests had “stolen” either more than their tenth of the tithe, more than their share of offerings, or both! Malachi also points out that the priests had robbed God by not giving Him the best which they had vowed.

Second, when we compare Nehemiah 10:37, 38 and 12:44, 47 with 13:4, 5, 10, 11 it is clear that the high priest had stolen the Levites’ share of the tithe because everything else was at hand to replace. Undeniably the priests had stolen the tithe from the Levites! “And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field” (Neh. 13:10).

The objector says, “No! No! You have it all wrong! The priests are completely innocent! The people are guilty of not bringing tithes to the priests! The people are guilty of robbing God!”

I answer this objection by asking, “Where do you find this from Malachi 1:6 to 3:7?” Throughout the book of Malachi, THE PRIESTS HAVE BEEN THE VILLAINS, the guilty party, the robbers—and, now, suddenly, you say that they are the mistreated party. How inconsistent can one be! God has already CURSED the priests FOUR TIMES for robbing him and for not bringing what they already possessed. The priests are not the poor innocent victims which so many preachers
want us to think. The priests are the “robbers” and “swindlers” who already have the tithes and offerings (from Nehemiah 10:38; 12:44, 47), are not giving God the best and are not sharing with the Levites in Nehemiah 13:10 and the needy in Malachi 3:5.

The phrase “tithes and offerings” “tithes” PLUS “offerings.” And it does not mean (as many teach) that everybody must give tithes first and offerings can only be given after tithes have been given. That is a lie! In reality tithes were never required from everybody (especially the poor) and legitimate tithes could only come from inside national Israel (see chapter one). Only farmers and herdsmen could tithe from the increase produced by God. Everybody else only gave freewill offerings from what they produced.

Mal. 3:9 “You are cursed with a curse, for you have robbed me, even this whole nation.” KJV
Mal. 3:9 “You are cursed with a curse, for you are robbing Me, the whole nation of you! NAS

“Finally,” the tithe-teacher will say, “you must admit that NOW God is speaking to the WHOLE NATION and not to the priests in this verse!”

I reply, “What is the context? Up to this point, the pronoun, you, has almost exclusively referred to the priests receiving the curses which God had placed on them because of their guilt. Are we justified in concluding that NOW the pronoun, you, suddenly refers to the people, and that the people have wronged the priests?” The first four curses had been placed on the dishonest priests (1:14 and 2:2). These ministers were guilty of robbing God and received the longest and most harsh rebuke in Malachi (1:6 to 2:9). They had dishonored Him and despised His name (1:6). They had robbed Him by not offering the best (1:7-8). Their worship was not acceptable (1:8). God desired that one of them would stop the hypocritical worship and lock the temple doors (1:10). He was tired of their dishonesty (1:13-14) and cursed them as deceivers or swindlers (1:14). Even their children would be affected by their sin and rebuked (2:3). God promised to even spread dung in their faces during their religious festivals (2:3).

“But,” objects the tithe-teacher, “verse 9 clearly says “this whole nation.”

I reply, “Look at the verse more closely.” For some good reason many scholarly Hebrew translators think that verse 9 should read, “this whole nation OF YOU.” Although “of you” does not appear in the King James Version, it does appear in the more literal NAS and RSV (and also the very popular NIV). The purpose of adding “of you” is unclear unless it distinguishes the whole nation “of you priests” from the rest of the nation! A possible contextual biblical precedent is seen in the theft of tithes from ministering Levites by Eliashib in Nehemiah 13:7-10 which had to involve other priests. Again, the main point thus far, however, is that (until
now at least) God had been cursing the priests as thieves instead of expressing sorrow for them.

If Malachi 3:9 continues the curse of 2:2, then it is an addition to it. “I will even send a curse upon you (priests), and I will curse your blessings: yea, I have cursed them already, because you do not lay it to heart.” Even the priests’ offerings were cursed, “And this is another thing you do: you cover the altar of the LORD with tears, with weeping and with groaning, because He no longer regards the offering or accepts it with favor from your hand” 2:13 NAS.

The priests needed a serious cleansing indeed, “And he shall sit as a refiner and purifier of silver: and he shall purify the sons of Levi, and purge them as gold and silver, that they may offer unto the LORD an offering in righteousness” 3:3. Why would God so quickly switch from cursing the priests to assisting them a few verses later (as some say)?

Exactly what is the “curse” of Malachi 3:9? Deuteronomy 27:26 reads, “Cursed is he that does not confirm all the words of this law to do them. And all the people shall say, Amen” (quoted in Gal. 3:10). This curse was the curse of the Old Covenant. I repeat, the curse of Malachi 3:9 was the curse of the Old Covenant! The nation had promised God that they would completely obey every single part of the whole Law, or else agree to place themselves under a curse. Malachi’s audience, in Nehemiah 10:28-29, renewed their Old Covenant vows and, again, asked God to place them under the curse if they failed to comply with every single part of the Law.

The New Covenant teaches us that Jesus Christ came as the second Adam (Rom. 5:17-19), and as Israel personified (Mt. 2:15) to live the perfect sinless life and obey every single part of the Law (Heb. 10:9). By faith His perfect obedience is credited to the believer (Rom. 3:24-26; 2 Cor. 5:21). Therefore, Christians are not, and cannot possibly be, under any curse of either the Old Covenant or the New Covenant because Christians have the perfect sinlessness of Christ standing for their obedience to God. As my good friend, Jonathan Kithcart points out so well, “Why would Christ die to redeem us from the curse of the law, and then turn around and place us right back under that same curse? That’s crazy, man!”

Friends, it is a terrible SIN for Christian preachers to take the curse of Malachi 3:9 out of its historical Old Covenant context and use it like a sledge-hammer, or hot iron, to threaten church members for not paying tithes! Only the Israelites could be cursed for such as a sin because they were the only ones who had asked

Jonathan Kithcart, my good friend, is author of Did the Apostle Paul Teach Tithing to the Church?, an unanswered challenge to well-known evangelists to enter a dialog about tithing.
God to curse them if they failed to perfectly keep His Law. God never entered into any such covenant with the Church.

The Apostle Paul, in Galatians 3, discusses the “curse of the law.” After quoting Deuteronomy 27:26 in verse 10, verse 12 says that the law is not based on faith. Likewise, *tithing is not based on faith*. As God’s elect, New Covenant Christians are not under a curse for ANY reason! How can we be? We are already conquerors and our lives are already hidden with Christ in God (Rom. 8:37; Col. 3:1-4). Scripture is clear on this (see also Rom. 8:1, 33; Heb. 10:14; Eph. 1:7). Believe God’s Word to the Church! Believe “Christ has redeemed us from the curse of the law, being made a curse for us; for it is written, Cursed is every one that hangs on a tree” (Galatians 3:13). Be free from the lies of those who want to scare you with an abolished curse!

Concerning verses 8-10, the highly esteemed J. Vernon McGee wrote “Under grace God wants you to give as you are able to give. For some people that would be less than the tithe. And I’m of the opinion that a great many in this affluent society ought to be giving more to God” (p. 84). “Again I would remind you that we are not under the tithe system today. There are many humble believers with very little income for whom a tenth would be too much to give” (p. 85). “There is no such thing today as that which is called ‘storehouse giving.’ That’s not quite the way we give because Israel’s giving was in the form of produce” (p. 86).

One final comment on the curse of Malachi 3:9. There are only three texts in which Jesus Himself mentioned tithing. And, believe it or not, Jesus actually placed curses (woes) on tithe-PAYERS because the remainder of their lives was hypocrisy. This proves that there is no such thing as automatic blessings for tithe-payers! See Matthew 23:23 and Luke 11:42 and 18:12.

Mal. 3:10 Bring all the tithes into the storehouse, that there may be FOOD in my house, and prove me now herewith, says the LORD of hosts, if I will not open to you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

*What does “Bring all the tithes into the storehouse” mean?* For over forty years I have sensed that something was wrong with the usual interpretation of this verse, but could not “put my finger on it.” Although, at first glance, the superficial preacher, student, or lay person thinks that this verse is self-explanatory, it is actually very far from such. One must understand the inspired biblical context of both Malachi and Nehemiah in order to understand Malachi 3:10.

Actually, beyond this single verse, God NEVER commanded anybody to bring ALL the tithes into THE storehouse in Jerusalem. This needs to be said again,
“Beyond this single verse, God NEVER commanded anybody to bring ALL the tithes into THE storehouse in Jerusalem.” In fact, just the opposite is true! Carefully consider the following instruction from God’s Word.

There were actually three different tithes required in the Old Covenant, and only a small part of the first was commanded to be brought into the storehouse. Therefore, something is seriously wrong with the tithe-teachers’ explanation of Malachi 3:10.

The FIRST TITHE, for the Levitical servants of the priests, was NOT to be brought to the temple storehouse. “And, behold, I have given the children of Levi ALL THE TENTH in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation” (Num. 18:21). “And [Levites] were in the cities of the priests, in their set office, to give [tithes] to their brethren by courses, as well to the old as to the young” (2 Chron. 31:15). “Also of the sons of Aaron the priests, which were in the fields of the suburbs of their cities, in every several city, the men that were expressed by name, to give portions [of the tithes] to all the males among the priests, and to all that were reckoned by genealogies among the Levites” (2 Chron 31:19). “And the TITHES of our ground [bring] to the Levites, that the same Levites might have the TITHES IN ALL THE CITIES OF OUR TILLAGE [NKJV: farming communities; NAS & RSV: rural towns]” (Neh. 10:37b).

God commanded Israel to bring ALL of the first tithe to the Levites (not the priests) where they lived in their Levitical cities—and Jerusalem was not a Levitical city (see Joshua 21:9-19). The Levites did NOT permanently live near the Temple in Jerusalem. All four of the preceding texts make it absolutely clear that the Levites received the WHOLE tithe, ALL of the tithe, in their cities—and not the priests in the Temple. After the Levites received the tithes, both priests and Levites consumed most of them outside of Jerusalem.

What did these tithe-receiving Levites DO most of the time? While in the Temple, the Levites were priests’ assistants, guards, singers, and builders and craftsmen of all kinds. Those outside of the Temple were herdsmen (Num. 35:2), teachers, politicians and judges, and evidently sharpened their skills as craftsmen and overseers of craftsmen. In First Chronicles 23:2-4 we find that, out of 38,000 total, 24,000 were builders and craftsmen, and 6,000 were civil judges and supervisors. These, yes, these received the WHOLE tithe! None ministered as priests! Shocking indeed!

Also, the facts about the Levitical cities and the 1 of 24 week work schedule (24 courses) in the temple meant that 95% of the tithe stayed where 95% of the priests and Levites stayed. Therefore, Numbers 18:21; Second Chronicles 31:15-19; and Nehemiah 10:37-38 clearly point out that Malachi 3:10 cannot possibly refer to ALL of the tithe including that which belonged to the Levites.
The SECOND TITHE, the festival tithe, was NOT brought for storage at the temple storehouse. Deuteronomy 12:17-18 “You may not eat within your gates the TITHE … but you must EAT them before the LORD your God IN THE PLACE which the LORD your God chooses, you and your son and your daughter, your male servant and your female servant, and the Levite who is within your gates; and you shall rejoice….” NKJV. You can read about this tithe in Deuteronomy 12, verses 6-19 and in Deuteronomy 14, especially verse 23. This festival tithe was brought to “the place,” that is, “Jerusalem,” to one of three national religious celebrations to be shared by ALL. Since the tithe was always food, it was consumed by all in the streets as Israel celebrated. Therefore, neither was the second tithe brought into the storerooms of the Temple.

The THIRD TITHE, the poor tithe, was NOT brought to the temple in Jerusalem either. Deuteronomy 14:28-29 “At the end of three years you shall bring forth all the TITHE of your increase the same year, and shall lay it up WITHIN YOUR GATES: And the Levite, (because he has no part nor inheritance with you,) and the stranger, and the fatherless, and the widow, which are within your gates, shall come, and shall eat and be satisfied; that the LORD your God may bless you in all the work of your hand.” You can also read about this tithe in Deuteronomy 26:12-13. This tithe was paid every third year and God specifically commanded that it should be kept “within the gates” of the tithe-payer for use by the Levites and all other needy. Therefore the third tithe was not even brought to Jerusalem, much less to the storehouse.

Confused? How many times have you heard tithe-preachers point out these three tithes while preaching on Malachi 3:10? Malachi 3:10 is not so self-evident now, is it? Clearly “ALL” of the tithe was NEVER brought into the “STOREHOUSE.” Therefore, since this was never true, then how can the church use it as its primary example of “storehouse tithing”???

Now let us make some sense out of this mess. The real meaning of Malachi 3:10 is revealed by what God really commanded to be brought to the storehouse in Jerusalem. Concerning food tithes, we shall discover that the storehouse in Jerusalem was only to be the storage place for constantly replaced food used to feed the priests and Levites who rotated in and out of the temple every week for one week ministries.

If you really want to know exactly what Malachi 3:10 means when it says “bring the whole tithe into the storehouse,” then carefully read and study the following three sets of texts, Numbers 18:9-32; Nehemiah 10:35-38; 12:44, 47; and Second Chronicles 31:15-19.

First, Nehemiah 10:35 (expanding Numbers 18:12-13) commands the “people” to bring the “firstfruits” of harvest “to the HOUSE of the LORD yearly.”
Second, Nehemiah 10:36 (expanding Numbers 18:15-18) commands the “people” to bring the “firstborn” of all clean animals to “the HOUSE of our God” “to the priests.”

Third, Nehemiah 10:37a commands the “people” to bring the “first” and best of dough, fruit trees, new wine and oil to “the chambers of the HOUSE of our God” “to the priests.”

Fourth, NOTICE THE CHANGE! Nehemiah 10:37b (expanding Numbers 18:21-24) clearly commands the “people” to bring the tithes, NOT TO THE STOREHOUSE, but “to the Levites” in their Levitical cities, the pasture lands, the farming communities, or rural towns, where the Levites (and priests) lived while not taking their turns “waiting” as singers or gatekeepers in the temple. “And the tithes of our ground [bring] to the Levites, that the same Levites might have the tithes in all the cities of our tillage.” This fact reveals a fatal flaw in the usual interpretation of Malachi 3:10! Since most of the priests and Levites did not stay at the Temple, the “people” normally did NOT bring tithes to the Temple.

Fifth, Nehemiah 10:38 (expanding Numbers 18:26) commands the “Levites (along with priests)” to bring “the tenth of the tithes,” that is, the “tithe of the tithes” from the Levitical cities “to the HOUSE of our God, to the chambers of the STOREHOUSE,” or treasure house. “And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the TITHE OF THE TITHES to the house of our God, to the chambers, into the treasure house.” Notice that the “people” were NOT normally commanded to “bring” any part of the tithe directly to the Temple because the Levites and priests were responsible for doing that!

10:35 Firstfruits of land To Temple storehouse For priests
10:36 Firstborn of herds To Temple storehouse For priests
10:37a First of bread, wine, & oil To Temple storehouse For priests
10:38 1/10th of whole tithe To Temple storehouse For priests
10:37b WHOLE TITHE TO LEVITICAL CITES FOR LEVITES

It is clear from comparing all of these texts that the “people” were commanded to bring the tithe to the Levitical cites (not the Temple storehouse) and that the Levites and priests were commanded to bring the priests’ small portion of the tithe to the Temple. Therefore, how can Malachi be addressed to all of the people?

Actually, not even all of the priests’ portion was brought to the Temple. Nehemiah 10:38 does not say “when.” Since the priests and Levites only served in the Temple one week out of twenty four (1 of 24), the portions of the tithe going to the storehouse were very small indeed.
Nehemiah 12:44 and 47 add the missing details of “when” those priests and Levites working their one week at the Temple were provided food. “And at that time were some [Levites] appointed over the chambers for the storerooms, for the offerings, for the firstfruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited.” Since both priests and Levites only ministered one week out of twenty four (1 of 24) in the Temple, those who were not employed as political officials and judges lived the other 23 weeks (46+ per year) scattered around the country in their non-inherited lands as farmers, herdsmen, or working at their many crafts needed for temple maintenance.

Nehemiah 12:44 explains that it was necessary to bring food (from the tithes) to those priests and Levites who were taking their turn ministering. They were to bring “only the portions of the law” into the temple storeroom. When Nehemiah 12:47 says, “all Israel in the days of Zerubbabel, and in the days of Nehemiah, gave the portions of the singers and the porters, every day his portion,” it is again referring only to the daily “portion” which was brought up from the Levitical cities into the storehouse to provide for those ministering (see also 2 Chron. 31:16). This “portion” was from the whole tithe of the Levites and from the tenth of the tithe of the priests. However (and this is important), the balance of the tithes were kept in the Levitical cities where the majority of the priests and Levites lived! Again, it makes no sense to place the FOOD in one place while the PEOPLE lived in another place (see Second Chronicles 31:15-19).

How did the priests eat on one tenth of the tithe when the Levites ate on the entire tithe? The answer again is found in Numbers 18 and Nehemiah 10:35-38. At least once a year each family brought firstfruits and firstborn TO THE PRIESTS—but not to the Levites! Common sense would suggest that each brought his own tithe-food share with him from his home city.

“Well,” you ask, “if the WHOLE went to the Levites in their cities and did not go to the to the temple storehouse in Jerusalem, then what does Malachi 3:10 mean?

Since Malachi 3:6-7 has already reminded us that God does not change in regards to His covenant relationship with Israel, then we must conclude that God was not changing the ordinance of tithing found in Numbers 18:21-24 as long as the Old Covenant was in effect.

The only logical conclusion remaining is consistent with the evidence that God is still speaking only with the priests since 1:6 and, especially 2:1 “And now, O you priests, this commandment is for you.” The priests had assisted the Levites in collecting the tithes according to Nehemiah 10:38 and they had followed up to “bring up the tithe of the tithes to the house of our God, to the chambers, into
the treasure house,” not all at once, but only “daily,” or “as needed,” for those taking their turn ministering, or “waiting.”

What happened to the tithes after they had been “brought up” in Nehemiah 12:47? They had been removed from the Temple (stolen) by the High Priest (and other priests?) (Neh. 13:7-10) and had to be replaced (Neh. 13:11-12) so that the Levites could again assist the priests (Neh. 13:11). If Nehemiah 13 is the context of Malachi 3, then the priests had stolen the Levites’ portion of the tithe!

Whether Nehemiah 13 is the context or not, “bring the tithe into the storehouse” was commanded, not to the people, but to the Levites and priests in Nehemiah 10:38. Therefore, “bring ye all the tithes into the storehouse” is only addressed to the Levites and priests (or dishonest priests) and only refers to daily portions for those serving in the temple. The vast majority of the tithes MUST remain in the priestly and Levitical cities where the vast majority of priests and Levites stayed.

Christian tithe-teachers cannot accept this conclusion. Accepting this fact would be an admission that, except for that one course actively ministering, 90% of the Levites’ portion, ALL of the festival tithe, and ALL of the poor tithe was to stay outside of THE storehouse. Even worse for them to admit, the bulk of these tithes stayed in the Levitical cities where most of the Levites and priests permanently lived with their families.

Even if New Covenant tithing were correct (and it is not), the real meaning of Malachi 3:10 forbids its use to command ordinary church members to bring ALL of their tithe into the so-called “storehouse” of the church. Therefore, SINCE Malachi 3:10 does not mean that Israel should bring the WHOLE tithe into the storehouse, THEN preachers should not quote it to mean that Christians should also bring the WHOLE tithe into the church.

**THE CHURCH IS NOT THE STOREHOUSE**

Christian tithe-teachers say a lot about the “storehouse” of the church. In order to justify this they juggle the Greek verb *thesaurizo*, translated “storing up,” from First Corinthians 16:2 in order to manipulate the Greek text. The phrase is literally “by himself, to place, storing up.” The text does not call the church a “storehouse”; it merely tells the contributor what to do with the gift. Many commentators even say it means “store up at home” with no relevance to a church building (which, by the way, did not exist when Paul wrote First Corinthians) or pastoral support.

You will not find Christian tithe-teachers using Second Corinthians 12:14 for their example of the church “storehouse.” Yet Paul used the same Greek verb, *thesaurizo*, while saying “the children ought not to lay up for the parents, but
the parents for the children.” At least, as far as Paul was concerned, he told the Corinthians that he, the gospel worker, should be working in order to provide for the needs of the poor in the church. He repeated this thought in Acts 20:35.

The Christian concept of the church as the storehouse is woefully unscriptural. In Malachi’s context, the storehouse was primarily the responsibility of the political authority, the governor, to ensure that it was maintained. Kings controlled the temple wealth. Scripture records seven times that kings gave away wealth from God’s temple storehouse and from their own royal storehouse (1 Kings 14:25-26; 15:18; 2 Kings 12:18; 14:14; 16:8; 18:14-15; 20:13-19; 24:13). Do you want your government to be able to do this?

For the following reasons, proper explanation of the context of Malachi does not convert its storehouse into the “storehouse of the church”:

One: From the discussion above, THE storehouse in Jerusalem did not permanently contain the whole tithe. Since most priests and Levites required the tithe in the Levitical cities where they and their extended families lived, most of it was kept there. The food went to where the people lived. According to Second Chronicles 31:15-19 and Nehemiah 12:44 and 47, only enough daily portions (or weekly for each course) were brought up from the Levitical cities to feed those currently ministering in their rotation. This was only a very small portion of the WHOLE tenth of the Levites and of the “tenth of the tenth” of the priests (Neh. 10:37-38).

Two: While Old Testament storehouses were considered the property of the religious state, most New Covenant churches are not.

Three: While Old Testament storehouses received political aid to collect its tithes, most New Covenant churches do not.

Four: While Old Testament storehouses held tithes of food, New Covenant churches collect money which was never included in the biblical definition of tithe.

Five: While the Old Testament festival and poor tithes provided food for the needy, most New Covenant churches which collect all of their so-called “tithes” keep most of them for themselves and do not become heavily involved in welfare work.

Six: While the Old Testament storehouse provided sustenance for its national priesthood, the New Covenant teaches a priesthood of all believers.

Seven: While the Old Testament storehouses promoted priestly sacrifices according to the Law, New Covenant church leaders are new offices under new principles.

Eight: While most of the Old Testament storehouse was for the priests’ portion of firstfruits, firstborn, temple taxes, and vow offerings, this pattern is not followed by New Covenant churches.
Nine: While Old Covenant tithing was a separate fund from free-will offerings for buildings and maintenance, many New Covenant churches place all needs into a total program and correctly eliminate the Old Covenant tithing principle.

Ten: Since orthodox Jews do not handle money or collect offerings on their Sabbath, it is doubtful that early Jewish Christians would have changed this tradition by handling money at a church. Yet Christians gather most of their money on their holy day.

Eleven: While the Old Testament Temple, like the pagans, became an illegitimate banking storehouse (treasury), the New Covenant church is not to be used as a commercial bank storehouse, or treasury.

Mal. 3:10b “That there may be food in my house.”

Again, according to God's Word, tithes in Israel were food, and only food! “Bring tithes ... that there may be food” means exactly what it says! Although money existed, God's Word NEVER included money in its primary description of items to be tithed! Yet it is the only accurate biblical definition of “tithe.”

Mal. 3:10c “… and prove me now ...”

“Test me” (NAS, NIV, RSV). The tithe-teacher boldly says, “This is the only place in God's Word where he commands us to test him”—as if this test to Israel under the terms of the Old Covenant somehow proves that tithing is a New Covenant doctrine! If this were so important, then why did the Holy Spirit not inspire any New Covenant writer to clearly repeat it? God does not need to “test,” or “prove,” New Covenant believers with their obedience to any part of the old Law from which He has released them. Believers are dead to the law (Rom. 7:4). When Paul needed food for the needy in Jerusalem, he said, “I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others” (2 Cor. 8:8 NIV). That is the New Covenant approach to giving. This “test,” (opposite the curse of verse 8) is no different from God again telling Israel to observe ALL of the Law in order to be blessed. The “test” was to obey the Old Covenant in order to be blessed!

God also tested the righteous character of his children in the Old Testament by the way in which they treated the poor! If the New Covenant church responds positively by testing God—I ask you—is its in-gathered bounty used in the SAME manner God decreed for its use in the Old Covenant?—or does it keep most of the money for its own salaries?—or does the typical church tell the congregation to “test God” by tithing and THEN “reproach God” by not having mercy on the poor (Prov. 14:31)? Is the church's profession of “really knowing God” shown by “judging the cause of the poor” (Jer. 22:16)? Are too many churches, exactly like Sodom, full of abundance, but not helping the poor (Ezek. 16:49)? After testing God and receiving abundance of bounty, Israel was expected to take care of its
poor from Malachi 3:5. How does your church match up to this “test” (Zech. 7:9-10)?

Christians are not “tested” by obedience to the Mosaic Law. The opposite is true. In Acts 15:10 Peter called trying to place Gentiles under the law “tempting God.” The letters called this action “subverting the gospel” in Acts 15:24.

**Mal. 3:10d “I will open the windows of heaven....”**

Mal. 3:11 And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, says the LORD of hosts.

3:12 And all nations shall call you blessed: for you shall be a delightsome land, says the LORD of hosts.

“The LORD shall open to you his good treasure, the heaven to give the rain to your land in his season, and to bless all the work of your hand; and you shall lend to many nations, and you shall not borrow (Deut. 28:12). Deuteronomy, chapter 28, contains the Old Covenant blessings and curses referred to in Malachi 3. These blessings for tithing are the same covenant blessings and curses which had just been renewed by Malachi’s audience in Nehemiah 10:29 and provide the context of Malachi. “Windows of heaven” refers to rain (Gen. 7:9; 2 Kings 7:2, 19). See also Leviticus 26:2, 3 and Deuteronomy 26:12.

In a land often stricken by famine and drought, the greatest blessings were from the “windows of heaven” in the form of rain. Israel was primarily a nation whose wealth and success depended upon its herds and farm produce. God promised that there would not be enough storage room to preserve the food from a bountiful harvest. The obedience of the priests would lead to blessings in all of the land.

One might ask, “If God is speaking only to the priests who could not permanently own or inherit land, then why is he promising them bountiful harvests if they bring their tenth of the tithe into the storehouse?”

In reply, if the land and the Israelites who worked the land were not blessed, then they could not give tithes to the Levites, and the Levites would have no tithes to bring to the priests. They all rejoiced or suffered together. Just as a president might address senators with references to “your states, your citizens, your industry, and your farms,” even so God includes the people of the priests in his blessings. Although this might be rather difficult to see in the exact wording of these texts, it is even more difficult to discover exactly where God STOPPED speaking directly to the priests after 2:1.

With reference to Numbers 35:2; Second Chronicles 31:15-19; and Nehemiah 10:37 and 13:10, it is also important to know that the Bible does not say that the Levites were not also farmers or herdsmen; it only says that the land they lived on,
farmed, and raised herds upon always belonged to the tribe in which they lived and could not be inherited or passed on as an inheritance.

Mal. 3:13 Your words have been arrogant against me,” says the LORD. Yet you say, “What have we spoken so much against you?”
Mal. 3:14 You have said, “It is vain to serve God: and what profit is it that we have kept his ordinance, and that we have walked mournfully before the LORD of hosts?
Mal. 3:15 And now we call the proud happy; yea, they that work wickedness are set up; yea, they that tempt God are even delivered.”

Read 1:6-14 once more; 3:13 sounds like a restatement of 1:6-10—the priests had arrogantly despised His name by keeping the best sacrificial animals (from tithes or firstborn) for themselves and by offering to Him that which was stolen, lame, or sick. Verse 14 is similar to the vanity of 1:12 and the rebuke of 3:7. Verse 15 mimics 2:7-8. Again, because the priests had not fulfilled their duties, all Israel had followed their example.

Mal. 3:18 Then shall you return, and discern between the righteous and the wicked, between him that serves God and him that serves him not.

“Therefore have I also made you contemptible and base before all the people, according as you have not kept my ways, but have been partial in the law” (Mal. 2:9). Although verses 16 and 17 are comparable to all of Judah in Ezra 9:4, verse 18 is clearly for the priests. The priests had clearly been guilty of partiality and “not fearing the LORD,” therefore 3:16 would be appropriate. They even exclaimed in 1:16 “What a weariness it is,” that is, worshiping God! It is the priests’ responsibility to “discern between the righteous and the wicked.” AFTER they have been purified in the temple according to 3:2-5. Thus “they may offer to the LORD an offering in righteousness” (3:3).

Mal. 4:1 For, behold, the day is coming that shall burn as an oven; and all the proud, yea, and all that do wickedly, shall be stubble; and the day that comes shall burn them up, says the LORD of hosts, that it shall leave them neither root nor branch.
Mal. 4:4 Remember ye the law of Moses my servant, which I commanded to him in Horeb for all Israel, with the statutes and judgments.
Mal. 4:5 Behold, I will send you Elijah the prophet before the coming of the great and dreadful day of the LORD:
Mal. 4:6 And he shall turn the heart of the fathers to the children, and the heart of the children to their fathers, lest I come and smite the earth with a curse.
(4:1) This refers back to the punishment of wicked priests from 3:2, “who may abide the day of his coming? and who shall stand when he appears? for he is like a refiner’s fire, and like fullers’ soap.”

(4:4) This text is one last reminder that everything in the book of Malachi is in the context of the Old Covenant Law which has been superseded.

(4:5) The thought is parallel to 3:1 when God will come to the temple to cleanse the priesthood. One fulfillment was that of John the Baptist, the messenger of God, and the son of a priest.

(4:6) The book of Malachi closes without any indication that God has ever stopped speaking directly to the priests from 2:1 “And now, O you priests, this commandment is for you.” In order to be honest with their interpretation of the Word of God, Christian preachers must stop deceiving their less informed church members and stop causing them to think that Malachi 3:8-10 means exactly the opposite of what was really taught.

If one really wants to make a correlation to today, then the preachers have unbiblically taken the place of the dishonest priests in Malachi. By their actions they are hiding the doctrine of the priesthood of all believers in order that they may collect tithes. They completely disregard the biblical definition of “tithes.” They ask that all of the tithe be brought into the church, ignoring Nehemiah 10:37b. They do not make the greatest percentage of the tithe available to the poor as the Bible teaches. And we wonder why the Old Testament ends with the word, “curse.”

Note: This author fully realizes that major changes were made during and after the 400 years which separate Malachi and Matthew. Although it is very likely that the Roman Empire was appointing high priests and that the priests were bypassing the Levites by taking the tithe, and redistributing it as they chose. These changes were not authorized by God; they did not change the way that God wanted the tithe handled from Moses to Nehemiah.
Chapter 14

Jesus Endorsed Tithing
under the Mosaic Law

Matt. 23:23 Woe to you, scribes [teachers of the law: NIV] and Pharisees, hypocrites! For you pay tithe of mint and anise and cumin, and have omitted the weightier matters of the law—judgment, mercy, and faith; these you ought to have done, without leaving the other undone.

Luke 11:42 But woe to you, Pharisees! For you tithe mint and rue and all manner of herbs, and pass over judgment and the love of God; these you ought to have done, without leaving the other undone.

Although they occur before Calvary, Matthew 23:23 and Luke 11:42 are the only "New Testament" texts available for those who teach tithing. In support of tithing, Eklund admits, "The New Testament does not record Jesus' practice of the tithe. However we do read about the many accusations made against Jesus by the Pharisees.... If Jesus had been guilty of neglecting the tithe, obviously the charges would have been made publicly.... Jesus could have declared the tithe invalid. In fact it would have strengthened his condemnation of the Pharisees. Yet he made it very clear that the tithe was still expected...."57 Another pro-tithing author writes, "What do you say to people when they say that tithing is only in

57 Eklund, 76.
the Old Testament? Well, they haven’t read the Bible! They need to read [quotes Matt. 23:23].”  

However in rebuttal to New Covenant tithing, a seminary textbook on the principles of interpretation deliberately chose Matthew 23:23 to illustrate the opposite point. “The Scriptures themselves offer us a way of sorting out which commands have continuing relevance for our lives and which ones have been rendered obsolete by God’s having declared their usefulness to have ended. Even though the law is one, we are taught in the Bible to distinguish at least three different aspects in that one law. Jesus authorized such a stance when he used the concept in Matthew 23:23 that some things in the law were ‘weightier’ than others. It is this ranking and prioritizing within the law that establishes the moral aspect of the law as higher than its civil and ceremonial aspects. In this verse, justice, mercy and faithfulness are heavier and weightier than the rules for tithing spices, evidently because the former reflects the nature and character of God.”

Even though uninspired persons designated the four Gospels as so-called “New Testament” books, most thinking Christians realize that, in reality, the New Covenant did not begin until the very moment Christ died on Calvary. The blood of Christ, the blood of the New Covenant, or testament, sealed and ratified the New Covenant and ended the Old Covenant or Mosaic Law once for all time. When Jesus cried “It is finished,” the veil in the Jerusalem Temple was ripped from top to bottom exposing the formerly Most Holy Place to the view of all who looked. At that very moment, in the mind of God, the entire sacrificial system with its laws, its priesthood, and its ordinances ceased to have relevance (Heb. 9:24-26). Thus Matthew 23 and Luke 11 are events in the context of the Old Covenant, not the New. They cannot properly be called New Covenant examples.

Luke 11:41 But rather give alms [charity: NAS; to the poor: NIV] of such things as you have, and, behold, all things are clean to you.

1. In Luke 11:41 true cleanliness of the conscience is achieved through freewill giving to the poor as compared to mandated giving of the law.

Gal 4:4-5 But when the fullness of the time was come, God sent forth his Son, made of a woman, made under the law, to redeem them that were under the law, that we might receive the adoption of sons.

2. Jesus was BORN while full obedience to the Mosaic Law was required of Jews. Jesus LIVED while full obedience to the Mosaic Law was required. And


59 Kaiser, 279.
Jesus DIED while full obedience to the Mosaic Law was still required from Jews! The time-context of Matthew 23:23 is purely Law and is not part of the New Covenant of grace for the Church.

Jesus was the perfect law-keeper. He perfectly obeyed all of the commandments, the judgments, and the ordinances which applied to him. He obeyed all of the social and ceremonial parts of the law as taught by Moses in the Old Covenant, and he commanded the crowds and his disciples to obey the scribes and Pharisees. By taking on humanity as a Jew under the jurisdiction of the law, Jesus encouraged other Jews to strictly obey the Mosaic Covenant. Thus he fulfilled every minute detail perfectly. Jesus had to be sinless in order to redeem those under the curse of the law. Compare John 8:46, Romans 3:20, and Hebrews 4:15.

Matt 23:1-2 Then Jesus spoke to the multitude, and to his disciples, Saying, The scribes and the Pharisees sit in Moses' seat.

3. Jesus was telling his disciples about the sins and the woes (curses) he was placing on the Pharisees (who did tithe). He was not addressing the church under the New Covenant. Verses 1 through 3 are crucial for a correct understanding of verse 23.

Matt 23:2-3 Saying, The scribes and the Pharisees sit in Moses' seat: All therefore whatsoever they bid you observe, that observe and do …

4. Jesus was condemning the scribes and Pharisees because of their evolved position as interpreters of the Law. Notice that the priests are out of the picture. This is the context of verses 2-12 before the woes on them begin. He was speaking TO his disciples ABOUT the dishonesty of their interpreters of the Mosaic Law. He was not discussing matters relating to the New Covenant church. He was “abasing” or “humbling” them with 8 woes from verses 12-36.

5. “Woe to you, scribes [teachers of the law: NIV] and Pharisees …” Follow the word, “you” in verse 23. It is absolutely clear that “you” refers to the “scribes and Pharisees”? “You” does not refer to Jesus’ disciples or to the church! The scribes and Pharisees were the ones sitting in Moses’ seat—not his disciples. They were the ones interpreting the Law—not his disciples.

The Pharisees were hypocrites concerning tithing! Alfred Edersheim explained how the Pharisees actually paid less tithe than did others. When John Hyrcanus (135-100 B.C.) enacted a new law which required the buyer to pay tithes rather than the seller, the Pharisees vowed to only trade within their own fraternities, or chabura. Thus, while others paid certain tithes every time produce exchanged hands, the Pharisees declared all except the first time to be “free” from subsequent tithing (p. 215). In addition to this, the rabbis had excluded themselves from
Jewish local taxation. Thus, while the typical citizen paid at least an extra ten percent (10%) in local Jewish taxation, the Pharisees had that much extra to pay in tithes—and boasted about tithing (p. 52). Therefore, in reality, the Pharisee paid less tithes in two different ways than others who did not boast.  

6. **“Hypocrites”:** The scribes and Pharisees (the preachers of Jesus’ time) were the hypocrites—not Jesus’ disciples. They were the ones who had exaggerated the Law to make it a burden. And they were the ones who refused to obey the very laws they had exaggerated! Jesus was not disciplining his disciples!

7. **“For you pay tithe of mint and anise and cumin …”** The “you” is still the scribes and Pharisees from “woe unto you scribes and Pharisees!” As interpreters of the Law they had exaggerated it to include ordinary garden spices which the Law had never intended. The Mishnah and Talmud (not the Bible) defined tithes as “everything eatable, everything that was stored up or that grew out of the earth.” The Pharisees prided themselves with scrupulous obedience to circumcision, Sabbath-keeping and tithing. They wanted the Jews to think that they could observe these three rites even better than what was expected from the Law. Meticulously counting micro-small spice seeds was their way of boasting.

   However, while quoting this very text in an attempt to prove that Jesus taught tithing to the Church, there is probably no church on earth which actually tells its members to literally bring tithes of garden spices.

8. **“And [you] have omitted the weightier matters of the law—judgment, mercy, and faith.”** Jesus was telling the scribes and Pharisees that judgment, mercy and faith” are more important “matters of the law” than was tithing. Why? Because judgment, mercy and faith are all moral principles and part of God’s eternal character while tithing was merely a ceremonial statute, or ordinance, of the Law which was of lesser importance (not as weighty).

   It is incredible how most Christian tithe-teachers quote this verse and omit its context of “the law.” They teach that Jesus taught tithing in a New Covenant post-Law context and omit the historical context of the verse, the chapter and the covenant.

   In fact, ALL of Matthew 22 and 23 is in the context of “matters of the law.” The Herodians had asked, “Is it lawful to give tribute to Caesar, or not?” (Matt. 22:17). In the next discussion Jesus rebuked the Sadducees by quoting from the law (Matt. 22:32 cf. Exod. 3:6.). Next, one of the Pharisees asked, “Master, which is the great commandment in the law?” (Matt. 22:36). Matthew 23 continues the discussion of “matters of the law” from the current dialog.

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9. "These you ought to have done, without leaving the other undone." Again I have never heard of a church which required its members to bring tithes "of mint and anise and cumin" and demand that they "ought to have done" so in obedience to Jesus' command in Matthew 23:23. In context, the Pharisees "ought to have done so" because, as interpreters of the Law, they were the ones who had exaggerated the Law to include counting small spice seeds.

If this verse is supposed to be interpreted as Jesus' command for Christians to tithe money (which the text does not clearly state) then it should also be interpreted as Jesus' command for the church to tithe garden spices according to the Law (which the text does clearly state). Yet approximately 1600 years after the tithe was first limited to only food products this verse still limits the tithe to food products in Jesus' time. The Law had not changed (Lev. 27:30-34). Therefore, contrary to our contemporary re-definition, tithes could come from grains of wheat, but not from grains of gold!

The New Unger's Bible Dictionary says, "The Mishnah includes everything eatable, everything that was stored up or that grew out of the earth. The Pharisees [not God] as early as the time of Jesus made the law to include the minutest kitchen herbs, such as mint and cumin."61

The New Bible Dictionary agrees, "To these comparatively simple laws in the Pentateuch governing tithing there were added [by the Pharisees] a host of minutiae which turned a beautiful religious principle into a grievous burden. These complex additions are recorded in the Mishnic and Talmudic literatures. This unfortunate tendency in Israel undoubtedly contributed to the conviction that acceptance with God could be merited through such ritual observances as tithing (Luke xi, 42) without submitting to the moral law of justice, mercy, and faith (Matt. xxiii, 23)." It concludes, like Unger, by stating, "The New Testament reference to the tithing of mint, anise, and cumin (Matt. xxiii, 23; Luke xi, 42) illustrates a Talmudic extension of the Mosaic law, ensuring that 'everything that is eaten…. and that grows out of the earth' must be tithed."62

Matthew 5:23-24 Therefore if you [Jews] bring your gift to the altar, and there remember that your brother has anything against you, leave there your gift before the altar, and go your way; first be reconciled to your brother, and then come and offer your gift.

Matthew 8:4 “… go your way, show yourself to the priest, and offer the gift that Moses commanded [Jews], for a testimony to them.”

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61 Unger’s, “tithe”
10. Jesus only commanded Jews to observe the Mosaic Law and present themselves to the priests. If Matthew 23:23 is going to be used by tithe-teachers to enforce tithing for the church, then 5:23, 24 and 8:4 should also be used to continue temple sacrifices. All three concepts are purely Mosaic Law.

11. Jesus could not command non-Jews to present themselves to the priests after being healed, to bring sacrifices to the temple or to tithe. Why? He could not do so and still observe the Law! Gentiles were not governed by the Mosaic Law and it was not permitted under the Law for non-proselyte Jews to be circumcised or tithe. Tithes would not have been accepted even if Gentile Christians had attempted to bring them! In order to be legitimate, tithes must only come from full-fledged Israelites and only from inside Israel! Therefore Matthew 23:23 has no relevance to Gentile Christians or the Church.

12. It is easy to demonstrate that ALL of the woes in Matthew, chapter 23, are directed against the scribes and Pharisees. Yet tithe-teachers today want to ignore every word of every woe directed against the Pharisees and burden the Church with tithing from Matthew 23:23. Such is very poor hermeneutics. The YOU of Matthew 23:23 is not the church!

13 Woe: YOU shut up the kingdom of heaven against men
14 Woe: YOU devour widows’ houses; make long prayers
15 Woe: YOU make a proselyte a child of hell
16 Woe: YOU blind guides; YOU fools
23 Woe: YOU pay tithe of mint and anise and cumin (gnats)
25 Woe: YOU make clean the outside of the cup
27 Woe: YOU are like unto whitened sepulchers
29 Woe: YOU serpents, generation of vipers

13. In stark contrast to Malachi 3:9’s curse on Hebrew priests who had stolen the tithes they had vowed to give to God (1:14), the only three times that Jesus mentioned tithing was when he was CURSING TITHE-PAYERS!!! Even under the Law, if one’s life was not right before God, tithing profited nothing! Compare Mt 23:23; Luke 11:42; Luke 18:12.

14. When Eklund wrote “If Jesus had been guilty of neglecting the tithe, obviously the charges would have been made publicly,” he revealed his misunderstanding of the definition of tithing as thoroughly explained in chapter one. The Pharisees did not accuse Jesus of not paying tithes because he did pay them; instead, they did not accuse him because he did not qualify to pay them. Jesus and his disciples were not required to tithe because they were poor. The gleaning incident recorded three times (Matt. 12:1-12, Mark 2:23-24, and Luke 6:1-2) is important. If a tithe were required from all persons and from all kinds of food harvested, then we
could have expected the Pharisees to accuse Jesus and his disciples of not paying tithe on the grain they had just harvested and eaten. The lack of such an accusation proves that no such law applied to poor persons who harvested gleanings. Compare Leviticus 19:10.

True biblical tithing is narrowly limited to food and clean animals from land inheritance. Also, true biblical tithing was never extended to crafts, trades, and fish. Since Jesus was neither a farmer, nor a herdsman, he was not among those who were required to tithe. As a poor carpenter Jesus was only required to give freewill heave offerings—and he freely gave his all.
A Pharisee’s Boast about Tithing

The Self-Righteous Pharisee

Luke 18:9 And he spoke this parable to certain which trusted in themselves that they were righteous, and despised others.
Luke 18:10 Two men went up into the temple to pray—the one a Pharisee, and the other a publican [tax collector].
Luke 18:11 The Pharisee stood and prayed thus with himself, God, I thank you, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican.
Luke 18:12 I fast twice in the week, I give TITHES of all that I possess.
Luke 18:13 And the publican, standing afar off, would not lift up so much as his eyes to heaven, but smote upon his breast, saying, God be merciful to me a sinner.
Luke 18:17 I tell you, this man went down to his house justified rather than the other; for every one that exalts himself shall be abased; and he that humbles himself shall be exalted.

In the four Gospels, when one combines Matthew 23:23 and Luke 11:42, the word “tithe/tenth” appears only twice—both times as part of condemnation addressed to the Pharisees WHO DID TITHE for their hypocrisy. The Pharisee
in Luke 18 thought that he was more righteous and therefore despised others (v. 9). When he said, “I am not as other men are, extortionists, adulterers, or even as this publican,” he was bragging about his self-righteousness through fasting and tithing (v. 11).

While the tax collector’s sins may have included robbing God, the Pharisee sinned more by exalting himself. His mental attitude canceled out his deeds of service to God. Like many today, he foolishly thought that his large contributions would cover his sins.

It was the tax collector, not the religious person, who went home justified after his sincere prayer, “God be merciful to me a sinner” (v. 13). Jesus was making neither a positive nor a negative statement about tithing. He did make it clear, though, that righteousness cannot be earned by fasting, tithing, or any other good work. This account teaches that God accepts those who humble themselves, and rejects those who exalt themselves (v. 14).

Except for his condemnation of the Pharisees, the Gospels, inspired by the Holy Spirit, did not record any other instance where Jesus mentioned tithing. Mark and John do not even use the word.

“Give All You Have to the Poor”

Luke 18:18 And a certain ruler asked him, saying, Good Master, what shall I do to inherit eternal life?
Luke 18:20 You know the commandments, Do not commit adultery, Do not kill, Do not steal, Do not bear false witness, Honor your father and your mother.
Luke 18:21 And he said, All these I have kept from my youth up.
Luke 18:22 Now when Jesus heard these things, he said to him, You still lack one thing; sell all that you have, and distribute to the poor, and you shall have treasure in heaven; and come, follow me.
Luke 18:23 And when he heard this, he was very sorrowful, for he was very rich.

Whenever the wealthy were involved, Jesus was more concerned about their treatment of the poor than he was about their tithing. Jesus told the rich young ruler, “Sell all that you have, and distribute to the poor.” This saying of Jesus was quoted very often and his counsel was taken literally by many of the early church leaders in the first three centuries because they had no desire for wages which would contradict their ascetic lifestyles. Notice that Jesus did not say, “Sell all that you have, pay tithes to the priests, and give the rest to the poor.” Why not? What happened to tithing? Many today would expect Jesus to say, “Give it to the church.” However, rather than promote tithing, Jesus told the rich young
ruler to give ALL, not to the temple, but to the poor. For the rich ruler, whose money was his god, Jesus asked for everything.

“Give Half of What You Have to the Poor”

Luke 19:2 And, behold, there was a man named Zacchaeus, which was the chief among the publicans, and he was rich.
Luke 19:8 And Zacchaeus stood, and said to the Lord, Behold, Lord, the half of my goods I give to the poor; and if I have taken any thing from any man by false accusation, I restore him fourfold.
Luke 19:9 And Jesus said to him, This day is salvation come to this house, because he also is a son of Abraham.

A very similar account to that of the rich young ruler is found in this story of Zacchaeus. He voluntarily promised Jesus, “Lord, the half of my goods I give to the poor; and if I have taken any thing from any man by false accusation, I restore him fourfold.” Notice again the absence of tithing. Half of his considerable wealth was promised directly TO THE POOR, not to the temple [or to the church].

God Expects the Wealthy to Give a Larger Percentage

“For if there is first a willing mind, it is accepted according to that a man has, and not according to that he has not. For I do not mean that other men should be eased, and you burdened, But by an equality, that now at this time your abundance may be a supply for their want, that their abundance also may be a supply for your want, that there may be equality (2 Cor 8:12-14).”

These verses are quoted often in this book because they touch the very heart of New Covenant giving principles. The wealthy have a greater accountability to God for their money than do the poor! God has blessed them with money-making talents and expects them to use those abilities for him. However, one cannot buy God’s favor. Unlike the rich young ruler, Zacchaeus did not have a god-like problem with money, therefore, Jesus allowed him to keep at least the other half of his wealth. God blesses certain people who can handle wealth properly. We observe this in Zacchaeus, Nicodemus and Joseph of Arimathea. The church always needs God-provided funds from the wealthy to help finance its mission outreach.

Whereas many churches today encourage its members to “sell all that you have” or, more often, “leave in your will much or all that you have to the church,” Jesus plainly said “give it to the poor.” How much of the church’s income goes to the poor? Again I ask the question, “If the curse of Malachi 3:8-10 refers to those who hoarded the tithe to the neglect of the poor in 3:5, then what kind of punishment is due to the New Covenant church which becomes wealthy and neglects
the poor?” “How shall we escape, if we neglect so great salvation; which at the first began to be spoken by the Lord, and was confirmed to us by them that heard him?” (Heb. 2:3). The Church has a greater responsibility to help the poor than did Old Covenant Israel.
Acts 15 and 21 are crucial documents relating to tithing because they described the struggle of the first church council to deal with how the Law should apply to Jews and Gentiles. The terrible compromise kept Jewish Christians under the full jurisdiction of the Law with its continued links to the Jerusalem Temple and, of course, tithing to the Temple (not to the church). HOWEVER, it released Gentile Christians from any jurisdiction of the Law whatsoever. Therefore, no part of the Law, including tithing, was ever placed on Gentile believers.

Paul was right! The Jerusalem church under James and Peter were wrong! The compromise James (and the church) declared caused a split in the early church which ultimately led to the death, although centuries later, of this particular legalistic Jewish-Christian church which soon rejected Paul and all of his writings.

Acts 15:1 And certain men which came down from Judea taught the brethren, and said, Unless you are circumcised after the manner of Moses, you cannot be saved.

After returning to Antioch in Syria from his first missionary journey, an unauthorized delegation of Christian Pharisees from the Jerusalem church went to Antioch to “supplement” the teachings of Paul and Barnabas. They insisted that Gentile believers must be circumcised according to the Mosaic Law in order to be saved. For them, to be circumcised meant to keep all of the Mosaic Law.
Acts 15:2 When therefore Paul and Barnabas had no small dissension and disputation with them, they determined that Paul and Barnabas, and certain other of them, should go up to Jerusalem unto the apostles and elders about this question.

After a heated discussion about the place of the Mosaic Law in Christian doctrine produced no satisfactory agreement, Paul and Barnabas were pressured to continue the discussion in the Jerusalem church.

Acts 15:5 But there rose up certain of the sect of the Pharisees which believed, saying, That it was needful to circumcise them, and to command them to keep the law of Moses.

The Jewish-Pharisee-Christians within the Jerusalem church had maintained all of their ties to Judaism and the Temple. Evidently (from chapter 21) so did the rest of the church. They wanted the church to command all believers, both Jew and Gentile, to be fully under the jurisdiction of the Mosaic Law and fully obey its teachings. They were Jews first, Pharisees second, and Christians third.

Acts 15:6 And the apostles and elders came together to consider this matter.

In approximately A.D. 52, twenty years after Calvary, this foundational church in Jerusalem had still not confronted the issue of the Law as it relates to Gentiles. These Jewish-Christians still felt comfortable in simply adding Christian teachings alongside all of their Jewish traditions. Most likely the Gentile Christians within its membership had been circumcised and the issue had not emerged. Now that Paul had returned with testimony of many hundreds of uncircumcised believing Gentiles, the issue came to a crisis—something must be decided.

Acts 15:7 And when there had been much disputing, Peter rose up, and said unto them, Men and brethren, you know how that a good while ago God made choice among us, that the Gentiles by my mouth should hear the word of the gospel, and believe.

Acts 15:8 And God, who knows the hearts, bare them witness, giving them the Holy Spirit, even as he did unto us;
Acts 15:9 And put no difference between us and them, purifying their hearts by faith.
Acts 15:10 Now therefore why do you tempt God, to put a yoke upon the neck of the disciples, which neither our fathers nor we were able to bear?
Acts 15:11 But we believe that through the grace of the Lord Jesus Christ we shall be saved, even as they.

The Apostle Peter, second in leadership to James, reminded the church that he had personally witnessed the Gentiles receiving the Holy Spirit simply through faith and apart from keeping the Law. He concluded that, since both Jews and
Gentiles received the Holy Spirit through faith, then the Law did not function as a method of salvation. Therefore, placing Gentile-Christians under the yoke of the Law would be equivalent to tempting God! Jews and Gentiles are saved through grace, and not through Law. I ask, is it not logical to say that attempting to place believers under the yoke of tithing is also tempting God?

Acts 15:12 Then all the multitude kept silence, and gave audience to Barnabas and Paul, declaring what miracles and wonders God had performed among the Gentiles by them.

Just in case anybody thought that God would not bless Gentiles who had not committed to keeping the Mosaic Law, Paul next told many great experiences of God's blessings on uncircumcised Gentiles.

Acts 15:19 Wherefore my sentence is, that we do not trouble them, which from among the Gentiles are turned to God:
Acts 15:20 But that we write unto them, that they abstain from pollution of idols, and from fornication, and from things strangled, and from blood.
Acts 15:21 For Moses of old time has in every city them that preach him, being read in the synagogues every sabbath day.

After reminding the Jewish Christians that the Bible prophesied that Gentiles would become part of God's people (vv. 13-18) James (the church leader) declared that the Jewish Christians should “not trouble” Gentile Christians by expecting them to obey the Mosaic Law. THIS IS EXTREMELY IMPORTANT! While these Jewish Christians did NOT understand that they also were no longer bound to observe the Law, they DID correctly conclude that the Gentile Christians were NOT bound to keep any of it! Friends, THIS INCLUDES TITHING! If these Jewish Christians were tithing at all (and I think that they were), they were tithing TO THE TEMPLE because they incorrectly considered themselves still bound to observe all of the Law.

This decision was a divisive and dangerous compromise. It kept Jewish Christians under the Law by mixing Law and grace, while it kept Gentile Christians outside of the Law with no mixture of Law and grace. When preachers declare with Paul in Romans 3:21 and 22 that the righteousness of God has been revealed through faith “apart from the Law” and then add back items of the Law (such as tithing), it is these preachers who become the divisive ones in the church!

The four prohibitions placed on Gentile Christians in verse 20 were not placed on them because of the Mosaic Law, but because they were particularly offensive to Jewish Christians. They relate more to pagan idol worship practices than to biblical prohibitions.
Acts 15:22 Then it pleased the apostles and elders, with the whole church, to send chosen men of their own company to Antioch with Paul and Barnabas; namely, Judas surnamed Barsabas, and Silas, chief men among the brethren:

Either the vast majority of the church had voted and completely silenced the Jewish Pharisees who began the discussion, or the Jewish Pharisees temporarily walked out at this point. Also, notice that the church leaders did not make the decision apart from consultation and agreement with the church body.

Acts 15:23-29 And they wrote letters by them after this manner;
“...SUBVERTING YOUR SOULS, saying, You MUST be circumcised, and KEEP THE LAW: to whom we gave no such commandment. It seemed good unto us, being assembled with one accord, to send chosen men to you with our beloved Barnabas and Paul, Men that have hazard their lives for the name of our Lord Jesus Christ.”

How plain can it be! The apostles, elders, and church body “gave no such commandment” that Gentiles Christians “must—keep the Law.” Expecting non-Jews to observe the Law was comparable to “subverting your souls.” They even put it in writing so that Paul could show it to the churches he visited. This was a 100% decision, “with one accord,” of all present at the first recorded church council! Yet 21st century churches have reversed this letter and are more and more commanding church members to “keep the Law” is, at least tithing!

Acts 15:27-29 “We have therefore sent Judas and Silas, who shall also tell you the same things by mouth. For it seemed good to the Holy Spirit, and to us, to lay upon you no greater burden than these necessary things; That you abstain from food offered to idols, and from blood, and from things strangled, and from fornication: from which if you keep yourselves, you shall do well. Farewell.”

Just in case the church in Antioch might think that Paul forged this letter, the church in Jerusalem sent two of its members to personally verify that the letter was authentic. A prophetic utterance inspired by the Holy Spirit may have added God’s blessings. For a second closing to the letter, “no greater burden” is repeated. “The Gentile Christian burden does NOT include Law observance! I wonder if the repeated emphasis is for our generation.

Acts 15:30-32 So when they were dismissed, they came to Antioch. And when they had gathered the multitude together, they delivered the epistle. Which when they had read, they rejoiced for the consolation. And Judas and Silas,
being prophets also themselves, exhorted the brethren with many words, and confirmed them.

When the Gentile Christians heard that they were not expected to be burdened by observance of the Mosaic Law, they “rejoiced for the consolation” it brought. Yet today believers are not allowed to rejoice when they are told of the curse of the Law of Malachi 3:8-10. Finally, in their office of prophet, this truth of “no greater burden” was confirmed by God through Judas and Silas. What more plain teaching should we require from God’s Word!

Acts 21:17 And when we were come to Jerusalem, the brethren received us gladly.

The context is approximately A.D. 60, eight years after the church council of Acts 15 and at the conclusion of Paul’s third and final missionary journey. We know from Romans, Galatians, and Second Corinthians that the Jewish-Pharisee-Christians from the Jerusalem church who had initially caused trouble for Paul in Acts 15 had followed him from church to church throughout the years. They had charged Paul with failing to instruct Christians to observe the Mosaic Law.

Acts 21:18-19 The next day Paul went in with us unto James and all the elders were present. And when he had greeted them, he declared particularly what things God had done among the Gentiles by his ministry.

Paul reported the success of his missionary efforts to the leaders of the church in Jerusalem. Notice that James is still the head of the church.

Acts 21:20 And when they heard it, they glorified the Lord, and said to him, You see, brother, how many thousands of Jews there are which believe; and they are all zealous of the law.

THIS TEXT IS EXTREMELY IMPORTANT! It is apparent that the Jewish-Christian-Pharisees had eventually taken over the church in Jerusalem and had deceived James along with them. What a pity! Almost thirty years after Calvary the Jewish Christians in Jerusalem were STILL totally committed to observing the Mosaic Law! Concerning tithing, there is absolutely no way to understand this statement without concluding that these Christians were still paying tithes TO THE TEMPLE. There is no legitimate way to even imply that they were zealously observing all of the Law—except tithing—or else paid tithes to the church leaders! Such is absurd! Thus, thirty years after Calvary, there was no such thing as a doctrine of tithing to support church leadership!

Acts 21:21 And they are informed of you, that you teach all the Jews which are among the Gentiles to forsake Moses, saying that they ought not to circumcise their children, neither to walk after the customs.
Acts 21:22 What are we to do next? The assembly will certainly come together and they will hear that you have come back.

The church leaders were not concerned about what Paul had been telling Gentile Christians about the Law. They thought that he had deliberately told Jewish Christians that they also were no longer required to live in obedience to the Law. Paul could not bring himself to teach the divisive compromise reached in Acts 15. Since it is good enough for Gentiles to be freed from the Law through faith, then it should be good enough for Jews also. For Paul the spontaneous obedience of “the law of the Spirit of life in Jesus Christ” “because the love of God is shed abroad in our hearts by the Holy Spirit” was more than sufficient for the new creation in Christ (Rom. 8:2; 5:5).

Acts 21:23-25 Therefore do this that we say to you: We have four men which have a vow on them. Take them, purify yourself with them [in the temple], and pay their [temple] expenses, that they may shave their heads, and all may know that those things, of which they were informed concerning you are nothing; but that you yourself also walk orderly, and keep the law. As touching the Gentiles which believe, we have written and concluded that they observe no such thing, except only that they keep themselves from things offered to idols, and from blood, and from strangled, and from fornication.

Carefully read these verses again. Stop and think very seriously! Do not miss the full impact of these verses on tithing! A.D. 60—almost 30 years AFTER Calvary and the CHRISTIAN church leaders are commanding Paul to GO TO THE TEMPLE, PURIFY YOURSELF, OFFER SACRIFICES, AND CONVINCE THE REST OF THE CHURCH THAT HE IS FAITHFULLY OBSERVING THE MOSAIC LAW! I ask you very simply—do you HONESTLY believe that this church was teaching its members to pay TITHES TO THE CHURCH?

They were a compromising divisive legalistic church that only had the Gospel half-right. At least they understood that the Gentile Christians were never obligated to observe the Mosaic Law (including paying tithes). While this same church gave sacrificial freewill offerings fanatically in Acts 2:44-46, thirty (30) years later it is primarily giving to support the Jewish Temple system and could not possibly be teaching tithing to the church. Acts 2:44-46 is not an example of tithing because they still worshipped in the Temple. This would have not been allowed if they had stopped financially supporting the Temple. They were still Jews first at that time.

Acts 21:26-27 Then Paul took the men, and the next day purifying himself with them entered into the temple, to signify the accomplishment of the days of purification, until that an offering should be offered for every one of them. And when the seven days were almost ended, the Jews which were of Asia,
when they saw him in the temple, stirred up all the people, and laid hands on him, Crying out, Men of Israel, help: This is the man, who teaches all men everywhere against the people, and the law, and this place, and further brought Greeks also into the temple, and has polluted this holy place. (For they had seen before with him in the city Trophimus an Ephesian, whom they supposed that Paul had brought into the temple.)

In First Corinthians 9:20 Paul had written, “And unto the Jews I became as a Jew, that I might gain the Jews; to them that are under the law, as under the law, that I might gain them that are under the law.” Unfortunately, when one attempts to “become all things to all people,” to others, at least, he might appear to be “nothing to nobody” by playing all sides of the issue. Paul had taught the truth and left it up to believing Jews to draw their own conclusions. Now his own lifestyle in such matters (at least to others) brought him back to making a sacrifice in the Temple in order to appease the divisive church leaders. (How else can we honestly explain verse 26?) When the (non-Christian) Jews recognized him, the accusations quickly mounted.

**SUMMARY:** The Apostle Paul was almost beaten to death outside of the Jerusalem Temple. He was arrested, sent to prison, and later to Rome—all because the mostly Jewish Christian church in Jerusalem had COMMANDED him to enter the Temple, offer sacrifices, and continue observing all of the Mosaic Law. Today, almost twenty centuries later, there are Christian churches and denominations who are again COMMANDING church members to observe that same Mosaic Law. Whether this takes the form of Sabbatarianism, unclean foods, commanded church festivals, or tithing—it is still wrong and divisive.
Chapter 17

Hebrews 8
2 Corinthians 3
A Better New Covenant

A Completely New Covenant

What would you think of a lawyer who tried to argue a case in a court in the United States by using the constitution and laws of, say, England or China? You would probably say, “You have got to be joking! Right?” Yet when we try to teach New Covenant doctrine using the laws and traditions designed for Old Covenant national Israel, we are doing exactly the same thing! The Old Covenant, especially Exodus through Deuteronomy, is the code of laws for national Israel during that period of history.

Theologians Gordon Fee and Douglas Stuart wrote in their seminary textbook, “The Old Testament is not our testament. The Old Testament represents an Old Covenant, which is one we are no longer obligated to keep. Therefore we can hardly begin by assuming that the Old Covenant should automatically be binding upon us. We have to assume, in fact, that none of its stipulations (laws) are binding upon us unless they are renewed in the New Covenant. That is, unless an Old Testament law is somehow restated or reinforced in the New Testament, it is no longer directly binding on God’s people (cf. Rom. 6:14-15)”.

63 Gordon Fee and Douglas Stuart, How to Read the Bible For All It’s Worth (Grand Rapids: Zondervan, 1980), 137.
Occasionally, because of essential radical changes, a nation finds itself needing to abolish its constitution and establish a new one. When this is done, EVERY law, precept, judgment, ordinance, regulation, rule, procedure, and mandate is completely wiped off the books of the original constitution. It is as if the original constitution had never existed—both good and bad disappear. That nation then takes the BEST of the old constitution. It clarifies, simplifies, re-states, gives a new foundation, and starts all over again.

*God did that!* The necessary radical change occurred at Calvary. In Christ, God ended, abolished, or annulled the Old Covenant and every single law, commandment, ordinance, judgment, and precept given through Moses at Mount Sinai! Since every type, symbol, and shadow was perfectly fulfilled in Jesus Christ, the “righteousness” formerly revealed in the law is NOW revealed in Jesus Christ (Rom. 3:19-20 cf. 3:21-22). Again, the “righteousness” which was demanded by the law was fulfilled in Christ. God next took the BEST of that Old Covenant, and RESTATED it in the context of Jesus Christ and Calvary. However, the “restatement” was not in the form of “Thou shall not do.” Instead, it was in the form of privileges of what “new creations in Christ will do.” The *best* especially included God’s eternal moral principles of love, justice, mercy, and faith (Luke 11:42; Matt. 23:23).

When we open our Bibles, we must first ask God to guide our understanding of his Word. Next, we must mentally adjust ourselves to the *position* of the text we are about to read. Is this Old Covenant, or New Covenant? Is this the Mosaic Law, or other Old Covenant revelation? It this before Calvary, or after Calvary? If the text is before Calvary, does it state a temporary “shadow” kindergarten teaching which has ended at Calvary, or does it contain an eternal principle which preceded creation and was re-stated after Calvary to the New Covenant church?

Millions of honest sincere Christians misunderstand God’s Word because they fail to ground themselves in the difference between the Old and New Covenant! There is a division in the Bible for a reason! What is that reason? Even though man, and not God, decided to begin the “New Testament” with the Gospels of Matthew, Mark, Luke, and John—in God’s viewpoint, the “New Covenant” was announced at the Last Supper by Christ and did not begin until his death at Calvary. Matthew, Mark, Luke, and John cover the gray connecting “interface” period; they contain flashes of the New, but are mostly Old Covenant.

At the very moment of Christ’s death, when he cried out, “It is finished,” the veil of the Temple was ripped from top to bottom, exposing the Most Holy Place to all mankind. At that very moment the Levitical priest lost his job (and his tenth of the tithe) in the mind of God. Finally, every believer became a priest with direct access to God and the Most Holy Place of heaven. Also gone were the sacrifices, temple offerings, rituals, holy days, food laws, and all of the cultic ordinances, such as tithing.
None of the three main approaches to the principles of interpretation today support tithing. First, the advocates of REFORMED THEOLOGY divide the law into moral commandments, ceremonial statutes, and civil judgments. They, next, recognize, and dismiss, tithing as a ceremonial statute.

Second, advocates of DISPENSATIONAL THEOLOGY also divide the law into commandments, statutes, and judgments. However, they see it as an indivisible whole, dismiss the entire law, and start over again with God repeating his eternal moral principles in the New Covenant after Calvary. For example, Unger says, “To understand the Gospels one must not confuse the kingdom offered to Israel and the church of Christ. Christ fulfilled the law, died under the law, and set us free from the law. Therefore, to understand the Gospels one must expect to be on legal ground up to the cross (Matt. 10:5-6; 15:22-28; Mark 1:44). In understanding the New Covenant it also must be borne in mind that the full-scale revelation concerning grace is to be found in the Epistles, not in the Gospels... The Gospels do not present the doctrine of the church.”

Many advocates of a third approach to the principles of interpretation between reformed theology and dispensational theology also dismiss tithing because of its cultic non-moral usage. The Apostle Paul disputed with those who wanted to add elements of the Mosaic Law back into the formula of “by grace through faith.” Protestants point out that this means “by grace through faith alone”—plus nothing! Adding elements such as Sabbath-keeping, circumcision, unclean foods, and tithing actually weaken the gospel by adding cultic law to it. Paul boasted that he had not withheld anything important in preaching the whole gospel, yet never once mentioned tithing.

A Better Covenant with Better Promises

Heb. 8:6 But now he has obtained a more excellent ministry, by how much also he is the mediator of a better covenant, which was established upon better promises.

Whether one is discussing tithing, or much more important matters, the New Covenant is not simply an “amended” Old Covenant—it really is a “NEW” covenant, a “more excellent ministry,” “a better covenant,” and is “established on better promises.” I cannot understand why this simple truth is so difficult to grasp. This means that grace-giving is a more excellent ministry, that grace-giving is part of a better covenant, and that grace-giving is established on better promises. God did not see fit to re-state tithing in the New Covenant documents.

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64 Unger’s, s.v. “New Testament.”
Heb. 8:7 For if that first covenant had been faultless, then no place should have been sought for the second.

Heb 8:8 For finding fault with them, he said, Behold, the days come, says the Lord, when I will make a New Covenant with the house of Israel and with the house of Judah.

The “first covenant” was ALL of the Law as given through Moses from Mount Sinai. However, there was something wrong with the people of the Old Covenant. All Israel had vowed, “All that the LORD has spoken we will do” (Exod. 19:8). All Israel had said “Amen” twelve times as the twelve curses were read to them (Deut. 27:15-26). Paul wrote, “And the law is not of faith: but, ‘The man that does them shall live in them.’ Christ has redeemed us from the curse of the law, being made a curse for us” (Gal. 3:12-13). As Israel failed to keep the law by self-effort they fell under the curse of God. While being under the curse of God, their only salvation would come as they placed their faith in the mercy of God, who would open the door of truth to see Jesus Christ.

“*The law is not of faith*” includes tithing! Tithing was a commanded ordinance. In fact, it acted as THE foundational ordinance of the entire Old Covenant Law! Tithing was the provision of the Law which supported, and thus made possible the very existence of the Levitical priesthood through which God administered the rest of the law, its sacrifices, and all of its other ordinances and judgments (Numbers 3 and 18).

Heb. 8:9 Not according to the covenant that I made with their fathers in the day when I took them by the hand to lead them out of the land of Egypt, because they did not continue in my covenant, and I did not regard them, says the Lord.

The New Covenant is clearly different because it is “not according to the covenant that I made with their fathers.” This is not double-talk—it means exactly what it says! The law stated “Cursed is every one that does not continue in all things which are written in the book of the law to do them” (Deut. 27:26; Gal. 3:10). Failure of a qualified Israelite to tithe placed that Israelite under the curse of the Old Covenant Law (Mal. 3:9). However the Christian cannot possibly be cursed by the Old Covenant Law. When Paul said, “Christ has redeemed US from the curse of the law” (Gal. 3:13), he was referring to his fellow Jewish Christians who had once been under such curse.

Heb. 8:10 For this is the covenant that I will make with the house of Israel after those days, says the Lord; I will put my laws into their mind, and write them in their hearts; and I will be to them a God, and they shall be to me a people.
Heb. 8:11 And they shall not teach every man his neighbor, and every man his brother, saying, Know the Lord; for all shall know me, from the least to the greatest.

Heb. 8:12 For I will be merciful to their unrighteousness, and their sins and their iniquities I will remember no more.

God said “I will put my laws into their mind, and write them in their hearts.” The New Covenant laws of God are eternal moral laws which reflect his character. Eternal laws are clearly obvious in the mind and heart of every true believer. While the “giving” aspect of tithing may be eternal, the “ten percent” is clearly cultic and not revealed by the Holy Spirit as a post-Calvary eternal principle. God’s moral laws are not of the nature of tithing, which requires one person to persuade another person concerning that which is not obviously already “in the mind and heart.” To restate the point, while “giving” may be moral, or natural, “ten percent” is clearly cultic and is not already evident in the mind.

These texts also imply that the New Covenant will be a priesthood of believers rather than an echelon of tithe-supported ministers teaching others.

Heb. 8:13 In that he says, a New Covenant, he has made the first old. Now that which is decaying [becoming obsolete: NKJV] and growing old is ready to vanish away [disappear: NAS].

Two thousand years ago it was written that the Old Covenant laws were already “becoming obsolete and growing old” (NAS); they were “obsolete and aging” (NIV); they were “out of date now” (TLB). Galatians 4:31 says that the Old Covenant had been “cast out.” God’s Word is clear on this subject.

From “No Glory” to “Exceeding Glory”

2 Cor. 3:6 Who also has made us able ministers of the new testament, not of the letter, but of the spirit; for the letter kills, but the spirit gives life.

Paul and all other Christians are “ministers” of the “new testament.” We are not called to teach or minister doctrines of the Old Covenant. Preaching the “letter” of the Old Covenant “kills” but preaching the “spirit” of the New Covenant “gives life.” Yet there are both Christian and non-Christian religions today which are as locked into the same “letter-exactness” of ancient law creeds as were the Pharisees of the first century. They have experienced no great revivals and lack the confidence of real spiritual freedom. Yet, Romans 8:2 says, “the law of the Spirit of life in Christ Jesus has made me free from the law of sin and death.” Verse 4 adds, “The righteousness of the law [is] fulfilled in us, who walk not after the flesh, but after the Spirit.” There is so much more to be gained when the letter of the Old Covenant law is abandoned and the power of the New Covenant Holy Spirit is
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allowed to work in our lives and in our churches. We are foolishly losing the fullness of the New Covenant blessing by teaching tithing (or any other purely Old Covenant cultic doctrine).

2 Cor. 3:7 But if the ministration of death, written and engraved in stones, was glorious, so that the children of Israel could not steadfastly behold the face of Moses for the glory of his countenance, which glory was to be done away,
2 Cor. 3:8 How shall not the ministration of the spirit be rather glorious?
2 Cor. 3:9 For if the ministration of condemnation is glory, much more does the ministration of righteousness exceed in glory.
2 Cor. 3:10 For even that which was made glorious had NO GLORY in this respect, by reason of the glory that excels [surpasses].
2 Cor. 3:11 For if that which is done away was glorious, much more that which remains is glorious.

The impact that these verses can have on the Christian community when its replaces Old Covenant tithing with New Covenant giving principles can be astounding. Notice the progression of the word “glory” in these verses. Although the Old Covenant was “glorious” and Moses reflected “glory”—that “glory” was to be done away (v. 7). Should not the ministry of the Holy Spirit be “even more glorious” (NIV) (v. 8)? The “glory” of a ministry which provides righteousness will naturally exceed the “glory” of a ministry that condemned (v. 9). While the old ministry was “glorious,” the new ministry is “much more glorious” (v. 11).

Actually, when the “glories” are compared, the old covenant has so much less glory that it has “no glory” in comparison to the “glory that excels” (v. 10). Wow!

What a statement! Do we grasp its fullness? While using Old Covenant principles might produce “glorious” results, using clearly stated New Covenant principles is sure to produce much more exceedingly glorious results! That is what the Bible teaches! Why cannot we believe and claim the “much more exceedingly glorious” promises of God’s Word when these truths are applied to tithing?

2 Cor. 3:14 But their minds were blinded; for until this day the same veil remains un-taken away in the reading of the old testament—which veil is done away in Christ.

Christian tithing falls into the trap described in verse 14. In order to teach tithing, one can only go back to pre-Calvary texts like Genesis 14, Leviticus 27, Malachi 3 and Matthew 23. Thus the tithe-advocate is still standing on Old Covenant, pre-Calvary, ground and does not see the changes brought about through viewing Christ. “The same veil remains un-taken away in the reading of the old testament.”

Since Hebrews 7 teaches that “the commandment to take tithes of the people according to the law” was “disannulled” when the priesthood was changed, then,
the veil should have been taken away by the truth of the high priesthood of Christ and the priesthood of every believer (Heb. 7:5,12,18).

2 Cor. 3:16 Nevertheless, when it [a person] shall turn to the Lord, the veil shall be taken away.  
2 Cor. 3:18 But we all, with open face beholding as in a glass the glory of the Lord, are changed into the same image from glory to glory, even as by the Spirit of the Lord.

The Christian church must learn to trust the New Covenant principles of grace and faith in order to prosper and be well-pleasing to God. Tithing reveals a distrust of the better principles and a reversal to dependence on outdated principles. While satellite Christian broadcasters spend an enormous amount of air-time asking for tithes, the vast majority of people channel-surf away from them. Too many lost souls stay away from church because of its money-hungry reputation and because their spiritual needs are not met.

By beholding Christ we are guaranteed to be changed from an Old Covenant no-glory status into a New Covenant glory standing. As church members feel compassion towards the lost world around them, their giving will increase spontaneously without regard to commands or percentages. The problem is that too many pastors feel secure with a set percentage to request and are afraid to remove the Old Covenant veil and take the step of faith towards other New Covenant glorious principles.

MARTIN LUTHER PREACHED AGAINST TITHING

In a sermon preached on August 27, 1525 Dr. Martin Luther used the same Old Covenant/New Covenant hermeneutics presented in this book to oppose tithing. His were not out of context or random remarks about the Law and tithing. Rather Dr. Luther was speaking precisely to the point because his sermon title was How Christians Should Regard Moses. The entire document can be found using Internet search engines. A few excerpts: “The Law of Moses Binds Only the Jews and Not the Gentiles. Here the Law of Moses has its place. It is no longer binding on us because it was given only to the people of Israel. And Israel accepted this law for itself and its descendants, while the Gentiles were excluded.” “Moses has nothing to do with us. If I were to accept Moses in one commandment, I would have to accept the entire Moses.” “We will not regard him as our lawgiver—unless he agrees with both the New Testament and the natural law.” “For not one little period in Moses pertains to us.” “But the other commandments of Moses, which are not by nature, the Gentiles do not hold. Nor do these pertain to the Gentiles, such as the TITHE and others equally fine which I wish we had too.”
When a preacher stands in the pulpit and insists that Christians must pay ten percent of their gross income to the church, that preacher is not grounded in Bible basics about the covenants, the law, national Israel, and the church. He is not “rightly dividing the word of truth” (2 Tim. 2:15). He is preaching “another gospel” and is “perverting the gospel” (Gal. 1:6-7). While Paul said that he had “fully preached the gospel” and that he had “kept back nothing that was profitable”, tithing is not once encouraged by Paul (Rom. 15:19; Acts 20:20)! If the epistle of Hebrews is not written by Paul (as many think), then the word “tithe” never appears in his writings.

These straightforward assertions are fully backed up by sources such as the New Scofield Reference Bible, Lewis Sperry Chafer, Walter Elwell, Theodore Epp, John MacArthur, and Merrill Unger. Regardless of how many years one has been preaching error, it is never too late to get back to basics, restudy the law and covenants, and preach the truth of God’s Word. A blessing awaits.

Christians are not under the jurisdiction of any biblical legal code which tells them what to do in any area of life. Yet, while many preachers will readily agree with these words, many quickly disagree and take a different stance when the subject turns to tithing. They simply do not understand the principles of the “law of Christ” and the new creation which lead to spontaneous giving wholly from the heart, and wholly apart from law.
The *New Scofield Reference Bible* Notes on the Law: Galatians 3

**One:** Law is in contrast with grace. Under grace God bestows the righteousness which, under law, he demanded (Exod. 19:5; John 1:17; Rom. 3:21; 10:3-10; 1 Cor. 1:30).

**Two:** The law is in itself, holy, just, good, and spiritual (Rom. 7:12-14).

**Three:** Before the law the whole world is guilty, and the law is therefore of necessity, a ministry of condemnation, death, and the divine curse (Rom. 3:19; 2 Cor. 3:7-9; Gal. 3:10).

**Four:** Christ bore the curse of the law, and redeemed the believer both from the curse and from the dominion of the law (Gal. 3:13; 4:5-7).

**Five:** Law neither justifies a sinner nor sanctifies a believer (Gal. 2:16; 3:2-3, 11-12).

**Six:** The believer is both dead to the law and redeemed from it, so that he is “not under the law, but under grace” (Rom. 6:14; 7:4; Gal. 2:19; 4:4-7; 1 Tim. 1:8-9).

**Seven:** Under the New Covenant of grace the principle of obedience to the divine will is *inwrought* (Heb. 10:16). So far is the life of the believer from the anarchy of self-will that he is “in-lawed to Christ” (1 Cor. 9:21), and the new “law of Christ” (Gal. 6:1; 2 John 5) is his delight, while, through the indwelling Spirit, the righteousness of the law is fulfilled in him (Rom. 8:2-4; Gal. 5:16-18).

“The commandments are used in the distinctive Christian Scriptures as an instruction in righteousness (2 Tim. 3:16; Rom. 13:8-10; Eph. 6:1-3; 1 Cor. 9:8-9).”

As an application of Scofield’s comments to tithing, I conclude: **One:** Instead of demanding tithes, under grace God bestows the ability to give as we desire in our hearts. **Three and Four:** While the law puts a curse on law breakers and non-tithers, Christ removed the curse. **Five:** Tithe-paying neither justifies nor sanctifies. **Six:** The believer is dead to anything the law says. **Seven:** The believer obeys the indwelling divine will of God.

As previously mentioned, churches that preach tithing based on texts from the Mosaic Law have missed the differences between law and grace, the old and new covenants, and Israel and the church. **First,** they preach a tithing message to believers who are dead to that law (Rom. 7:4)). **Second,** they preach a weak and unprofitable law that has ended at Calvary (Heb. 7:18). **Third,** they preach a law that has absolutely no glory and, therefore, no power to revive the church (2 Cor. 3:10). **Fourth,** they preach a law that has been canceled, blotted out, nailed to

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65 *Scofield*, s.v. “Gal. 3.”
the cross, abolished annulled, and that has long since faded away, because it was obsolete (2 Cor. 3:11; Eph. 2:15; Col. 2:14; Heb. 7:18; 8:13).

Tithing, as part of the Mosaic Law, is now a spiritless, revival-less doctrine. Tithing turns a good Christian into a fearful legalist who is afraid of the wrath and curse of God if he/she does not “pay up.” It drives many away from church because they are too poor to give ten percent of their gross income. It also deprives well-qualified poor members from holding church leadership positions. On the other hand, churches that preach gospel principles of grace-giving thrive financially under the freedom of the gospel.

The Christian and the Law: Theodore Epp

The following are excerpts about the law from a very excellent book by Theodore Epp, Moses, Volume III, Great Leader and Lawgiver. Epp was the founder of the radio broadcast, Back to the Bible. (The Scriptures between the quotations are omitted.)

“It is clear from these scriptures (Gal. 5:18; Rom. 6:14-15) that the Mosaic Law, as law, has absolutely nothing to contribute in accomplishing sanctification. On the contrary, being free from the bondage of the law, makes it possible for the Holy Spirit to operate effectively in the believer.”

“So the evidence from Scripture is that the Christian is not under the Mosaic Law. All this has been accomplished because Christ fulfilled every demand of both the moral and ceremonial law.”

“The Christian is not under the Mosaic Law in any sense. But the whole law is an essential part of the Scriptures, and as such is profitable to believers of all ages.”

“But although we are to profit from all the scriptures in that we learn valuable lessons from them, not all Scripture passages were written to us specifically.”

“The Christian’s standard of living is not the law. If the Christian is not under the law, what is his standard of living? Basically, the standard for a Christian is to do the will of God by the enabling grace that is supplied in Christ Jesus our Lord through the Holy Spirit.”

“The proper formula for getting to know Christ as a believer is presented in Romans 8:1-4. This is a reference to the law of Moses which revealed the awfulness of sin, made sin a transgression and pronounced death as the penalty for sin.” … “Now that we have Jesus Christ as Savior, we have a new life principle—’the law of the Spirit of life in Christ Jesus.’ Because God has set a new principle into operation within the believer, the believer is enabled to live a life of victory. Therefore, even though the believer is delivered from the Mosaic Law, the righteousness of that law is really fulfilled in him through Christ (8:4).”
“Believers are commanded to ‘fulfill the law of Christ.’ ‘Bear one another’s burdens’ indicates the nature of the law of Christ. The law of Christ is really the law of love.”

“So even though a person in this age is not bound by the Mosaic Law, there are definite commandments of God that are in force today ... ‘that we should believe on the name of his Son Jesus Christ, and love one another.’ This law of love is not a new law in itself because it was at the heart of the Old Testament law system ... but ... to love as Christ loved is a new principle.”

To summarize my understanding of Epp, if tithing, taken only from the law, contributes to neither justification nor sanctification, then it has no benefit at all in the Christian life! It is only when the believer is released from the commanded obligations of the law (the exact ten percent) that the Holy Spirit is able to work effectively. If we love as Christ loved, and give as Christ gave, it should be totally unnecessary even to mention tithing. Tithing was based on God’s command to support the Levites for their service in exchange for property inheritance. Tithing was not based on any great loving example which the other tribes wanted to demonstrate to the Levites. In fact, history reveals that the Levitical priests were often despised. Tithes were never used as missionary funds to convert non-Israelites.

The New Covenant “Law” of Christ

“Law” in the New Testament does not always refer to the Mosaic Law. Failure to understand the many uses of the word “law” confuses many Christians who do not seriously study the Bible. For example, the “new” “Law of Love” is NOT the Mosaic Law of the Old Covenant!

Scofield says, “The new ‘law’ of Christ is the divine love, (1) as wrought into the renewed heart by the Holy Spirit (Rom. 5:5; Heb. 10:16), (2) and out flowing in the energy of the Spirit, (3) unforced and spontaneous, toward the objects of the divine love (2 Cor. 5:14-20; 1 Thess. 2:7-8), (4) the law of liberty (Jas. 1:25; 2:12), (5) in contrast with the external law of Moses: a) Moses’ Law demands love (Lev. 19:18; Deut. 6:5; Luke 10:27); b) Christ’s ‘law’ “IS” love (Rom. 5:5; 1 John 4:7, 19-20), c) and so takes the place of the external law by fulfilling it (Rom. 13:10; Gal. 5:14), d) the law written in the heart under the New Covenant (Heb. 8:8).”

Unger says, “(1) This category includes the doctrines and precepts of grace, addressed to the redeemed child of God in this age. It must be carefully noted that

67 Scofield, s.v. “2 John 5.”
the Christian is not under law. (2) Grace has imparted to him all the merits that he could ever need (John 1:16; Rom. 5:1; 8:1; Col. 2:9-10). (3) Being “in-lawed” to Christ (1 Cor. 9:20-21) does not mean that the Christian is without law. (4) But it does mean, as one redeemed by grace, he has the duty, or rather the gracious privilege, of not doing what is displeasing to God and fully discharging that which is well-pleasing to him on the basis of manifestation as spontaneous gratitude for his salvation in grace”.68

Concerning tithing, something cannot be both “spontaneous” and “commanded” or an “expectation” at the same time. The New Covenant “law of love” is not comparable to the Old Covenant concept of law.

**Zodhiates’ Hebrew-Greek Key Study Bible**

“The Gospel, or gospel-method of justification is called (1) The ‘Law of Faith’ opposite the ‘Law of Moses’ (Rom. 3:27). (2) The ‘law of the spirit of life’ opposite the law, i.e., power, dominion of sin and death (Rom. 8:2). (3) The ‘royal law’ (Jas. 2:8) because (4) it is the law of Christ, our King, (5) ‘the perfect law of liberty’ (Jas. 1:25 cf. 2:12) freeing believers from the yoke of ceremonial observances and slavery of sin opposite the Mosaic Law, which made nothing perfect (Heb. 7:19; 10:1)”.69

It is illogical to teach tithing when a better law, or principle, has replaced the legalistic Mosaic Law—that is, LOVE! There are no “Thou shall nots,” but the out flowing, spontaneous, response of living FAITH. This is because the true believer is filled with, the Holy Spirit. Giving, like everything else in the believer’s life, is intended to be a purely faith response, and not of law!

**From Shadow Laws to Christ the Word**

Rom. 3:21 But now the righteousness of God, without the law, is manifested, being witnessed by the law and the prophets;
Rom. 3:22 Even the righteousness of God, which is by faith of Jesus Christ, to all and upon all them that believe; for there is no difference.

The Old Covenant “shadow” law states, “Your word I have hid in my heart, that I may not sin against you” (Ps. 119:11), and “Your word is a lamp to my feet, and a light to my path” (Ps. 119:105). In the Old Covenant God’s Word, or the Mosaic Law, represented his standard of righteousness, that is, his standard

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68 Unger’s, s.v. “Law of Grace.”
of judgment. His Word best represented his perfect character and wisdom. That Word was most closely related to the Mosaic Law in all its commandments, statutes, and judgments.

However, the New Covenant “substance” reveals that the “Word” is actually “Jesus Christ,” and not the Mosaic Law! “In the beginning was the Word, and the Word was with God, and the Word was God” (John 1:1). “For in him dwells all the fullness of the Godhead bodily” (Col. 2:9). “[God] has in these last days spoken to us by his Son, whom he has appointed heir of all things, by whom also he made the worlds” (Heb. 1:2). Jesus Christ, the Living Word, not the Mosaic Law, is now hid in the heart of the believer (Gal. 2:20; Col. 1:28)! Christ is now the believer’s lamp (John 1:9), not the law. The greater glory of God’s “Law of Love,” in the Person of the indwelling Holy Spirit, has superseded the written law (Heb. 8:8-13; 2 Cor. 3:3-6; John 16:13-15). God’s standard of judgment is now Jesus Christ! This means that the believers’ bema-judgment is now determined, not by how we respond to the law, but how we respond to Jesus Christ (John 16:8-9; 2 Cor. 3:18; Heb. 9:26-28). The Mosaic Law, good as it was, only served as a shadow truth in comparison to Jesus Christ (Heb. 8:5; 10:1; Col. 2:17). The revelation of God in Christ was the totality of God’s revelation of himself to man. Therefore, only by reading the Old Covenant Law with New Covenant insight can one correctly understand it (2 Cor. 3:13-14). What God wants New Covenant man to know, he now reveals in and through Jesus Christ (Heb. 1:1-2).

Matthew 5:17-19

Matt. 5:17-19 Think not that I am come to destroy the law, or the prophets: I am not come to destroy, but to fulfill. For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled. Whosoever therefore shall break one of these least commandments, and shall teach men so, he shall be called the least in the kingdom of heaven: but whosoever shall do and teach them, the same shall be called great in the kingdom of heaven.

These texts are quoted often by those who want to prove that we are still obligated to observe the Mosaic Law—at least tithing! However, if this text proves that tithing still exists, then it proves TOO MUCH! From the quotations and examples in the remainder of the chapter, Jesus is referring to the ENTIRE LAW and not just the so-called eternal “moral” parts of it. If this quotation means that any part of the Law is still in force, then it must mean that ALL of the Law is still in force. Yet, to my knowledge, no Christian (or Jew for that matter) today pretends to be living under the entire Mosaic Law.
First, we simply cannot build our entire theology of “law” on Matthew 5:17-19 and ignore all of the other equally inspired texts which, at casual glance, appear to contradict Matthew 5:17-19. The tithing law changed early: the shift from a theocracy to a monarchy changed the tithing laws when it moved the first tithe from the Levites and priests to the king (and re-assigned to them the next tithe) (1 Sam. 8:14-17). As early as Psalm 110:4 God’s Word makes it clear that Messiah will change the laws of the priesthood which was also implied in God’s original plan in Exodus 19:5-6. Jeremiah 31:31 prophesied a new covenant in which the laws would be changed. The many New Covenant texts above which state that believers are not “under the law,” are “dead to the law,” etc., etc., etc. cannot be ignored simply because one does not understand Matthew 5:17-19.

Second, after stating “Till heaven and earth pass, not one jot or one tittle shall pass from the law, till all be fulfilled,” Jesus declared his own interpretation of the law to be the greater standard. “You have heard that it has been said (in the Law), but I say to you” occurs in verses 21-22; 27-28; 31-32; 33-34; 38-39; 43-44 as God’s new and greater revealed will. Jesus’ declarations in John 14:6 and 16:8-9 are definitely law-fulfilling and law-changing statements: “I am the way, the truth, and the life: no man cometh unto the Father, but by me.” “And when he [the Holy Spirit] is come, he will reprove the world of sin, and of righteousness, and of judgment: Of sin, because they believe not on me.”

The Gospels go out of their way to show that Jesus was very quickly “fulfilling” the Law in everything he did: Matthew alone uses “fulfilled” very often: virgin birth (1:22); out of Egypt (2:15); Rachel weeping (2:17); called a Nazarene (2:23); Gentiles’ great light (4:14); bear our infirmities (8:17); God’s Spirit on him (12:17); Israel blinded (13:14); teach in parables (13:35); triumphant entry (21:4); fulfill prophecies (26:54,56); 30 pieces of silver (27:9); lots for garment (27:35).

When Romans 8:4 says that “the righteousness of the law might be fulfilled in us,” the requirements of Matthew 5:17-19 are met. When Romans 10:4 says that “Christ is the end of the Law for righteousness,” the goal of Matthew 5:17-19 has been reached. When Romans 7:4 says “you also are become dead to the law by the body of Christ,” the Law has no more jurisdiction over the believer.

Third, Jesus totally fulfilled the Law. He succeeded where the first Adam failed (Rom. 5:17-19). More important, he came as Israel (the Overcomer with God) personified, perfectly obeyed the righteous requirements of the Law, and died as the perfect sinless sacrifice of the Law which ended the necessity to keep on offering sacrifices (Heb. 9:26-28; 10:1-3, 7-10).
Chapter 19

Hebrews 7
Christ’s High Priesthood
Abolished Tithing

The Importance of Hebrews, Chapter 7

Hebrews, chapter 7, is extremely important because it is the only New Testament mention of tithing after Calvary! Although this chapter is not primarily a discussion of tithing, it draws heavily from Numbers 18, which is the ordinance establishing the priesthood and tithing. It contrasts the mortal Aaronic priesthood, which was partially sustained by tithing principles, with Christ’s Melchizedek priesthood, which is eternal and is sustained by grace principles of the unlimited eternal power of God.

While “tithe/tenth” is found in verses 2, 4, 5, 6, 8, and 9, beyond this chapter the word does not appear after Calvary in the New Testament! Because of this fact, it is difficult to understand how and why biblical researchers of the subject of New Covenant giving, as a group, ignore this important chapter. Strangely, many who do refer to this chapter stop at verse 12. By ignoring this chapter in a study of tithing, the most fundamental rules of sound Bible study are set aside. Therefore, for the reasons stated in the previous paragraph and for the sake of honesty to the Word of God, this chapter’s use of tithing must be thoroughly researched and included in any legitimate discussion about tithing.
Three Pivotal Texts Involving Tithing

It is the goal of this chapter to accurately and honestly bring together all of Hebrews 7 (esp. 5, 12, 18) into the logical and correct conclusion that the New Covenant teaches that tithing is not a valid doctrine for the Christian. The purpose is to reveal biblical truth and move believers from a legalistic approach of giving towards the superior principles of the New Covenant.

The Historical Context of Hebrews

The letter of Hebrews was written to prepare Jewish Christians in Jerusalem for the severe religious culture shock which was approaching. Soon after the letter was written, in A.D. 70 a Roman army under Titus destroyed the city. The temple was destroyed and its sacrifices ceased. Jews were not allowed to enter the ruins and rebuild. Consequently, the high priest and other priests were not allowed to perform any sacrificial services.

The Root of the Problem in Jerusalem

Because of the importance of Acts 15 and 21, an entire chapter was to my book. The particular problem concerned the many Jewish Christians who still considered themselves Jews first, and Christians second. It is evident from the activities recorded in Acts 15; 18:18 and 21:17-26 that there was no lessening of law-observances for the Jewish Christians in Judea. As a historical fact, most Jewish Christians in Jerusalem never did abandon the Mosaic Law; they later established their own Christian sect, and rejected Paul as a heretic. The full impact of the meaning and shift of the gospel away from the Mosaic Law never did come to many Jewish Christians. Such realization and changes of over a thousand years of tradition could not possibly occur quickly as far as Jewish Christians were concerned. Paul's letters to the Romans, Galatians, Ephesians, Philippians and Colossians especially tried to explain the shift away from the law. Acts 21:17-26 is crucial to understand for the context of Hebrews.

Concerning tithing, almost 40 years after Calvary, there is no legitimate reason to believe that Jewish Christians had ever ceased paying tithes TO THEIR TEMPLE SYSTEM. In fact, history records that these Jewish Christians continued to observe the law's holy days, feasts, rituals and continued to honor the high priest. Galatians 4:10 reveals what they had taught that church. Therefore, it is also logical to assume that they, as obedient Jews, also felt obligated to keep on paying tithes, not to the church, but to the Levitical system!
Noted church historian, Williston Walker, agrees, “The early Jerusalem company were faithful in attendance at the temple, and in obedience to the Jewish law, but, in addition, they had their own special services among themselves, with prayer, mutual exhortation, and ‘breaking of bread’ daily in private houses. This ‘breaking of bread’ served a twofold purpose. It was a bond of fellowship and a means of support for the needy”. Notice that he does not say, “for the support of the clergy” except as they were also among the very poorest.

The Problem the Letter Must Solve

It was essential for the writer of Hebrews to convince the church in Jerusalem that their current earthly city of Jerusalem with its temple, high priesthood, sacrifices and support structure were no longer a necessary part of God’s plan for the church! They must immediately break away from their immature faith in, and mistaken dependence upon, the city of Jerusalem, the temple and the high priesthood. Otherwise, when all of these soon disappeared, within a few years at most, their spiritual lives would suffer severe devastation.

In order to break this connection, the Jewish Christians must stop going to the temple for festivals, vows and sacrifices. They must also immediately stop accepting the Levitical high priesthood as legitimate and stop paying tithes to support the system. The careful wording of the letter of Hebrews was necessary because of the inaccurate theology of the Jewish Christians. Again, since they still accepted the legitimacy of the Jewish temple and priesthood, they must have also continued to pay their law-commanded tithes to it. Thus tithing plays an important part in the dismantling of the Jewish priesthood in Hebrews, chapter 7.

How Christ’s High-Priesthood Solves the Problem

Jesus Christ is presented in the Letter to the Hebrews as the answer to all of their imminent problems. “In Christ” the believer has a better country, a better city, a better sanctuary, a better high priesthood, better sacrifices and—consequently, a better financial support system! The better country, city and sanctuary are heavenly for the church. The better high priest is Christ. The better priests are all believers (not pastor-teachers). The better sacrifices from believers are those of praise and thanksgiving. The better financial system is grace giving motivated by love instead of fear and law. Only by understanding these truths could the Jewish Christian survive the culture shock which occurred after A.D. 70.

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Melchizedek Was the Key to Understanding the High Priesthood of Jesus Christ

7:1 For this Melchisedec, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him.

"Historically" speaking, Melchizedek was the “king of Salem” (considered by most commentators to be Jerusalem) approximately 2000-1970 B.C. However, the writer of Hebrews uses Melchizedek “typically,” not “historically.” For a detailed discussion of the historical Melchizedek, see the previous chapter of this book on Genesis 14.

As detailed in the Genesis 14 discussion, “the Most High God” (El Elyon and its Aramaic equivalent) was a common non-Hebrew title for one of the “gods” who occupied the high places. The most important revelation of Genesis 14 is that the Canaanite concept of the “Most High God” was, in reality, the “LORD (Yahweh) the Most High God.” Perhaps the writer of Hebrews was inspired to use the Gentile version of the title (rather than Abraham’s) in order to strengthen the argument that God, and Christ’s royal high priesthood, are not exclusively Hebrew, which required “Yahweh” as a qualifier. This difference is lost by many while discussing tithing from Genesis 14.

7:2 To whom also Abraham gave a tenth part of all; first being, by interpretation, King of righteousness, and, after that, also King of Salem, which is, King of peace.

After rescuing Lot and recovering the goods stolen from the region around Sodom, Abraham gave Melchizedek a tenth of the spoils of war (also verse 5).

“First of all,” Melchizedek's historical identity was “being by interpretation” only, but not in reality. In Hebrew, “melchi” means “king,” “zedek,” means “righteousness,” and “salem,” evolved to mean “peace.” Therefore Melchizedek was, typically, by interpreting his name, the “King of Righteousness” and also the “King of Peace.” Both of these titles are appropriate for the Messiah in the Old Testament.

Historically speaking, though, Melchizedek was not actually “the” King of Righteousness or “the” King of Peace (that is, Christ); he was only that person typically, “by interpretation.” The article “the” before the titles is absent in the Greek.

Abraham gave a tenth “of all” to Melchizedek. Verse 4 limits this to the “spoils of war.” Actually, according to Genesis 14, Abraham kept absolutely nothing from these spoils of war. Except for what his personal army had consumed, the rest was freely returned to its owners in Sodom and Gomorrah through the king of Sodom. God had blessed Abraham so that he required nothing else. Neither did
he want to give the king of Sodom an opportunity to brag that he had made Abraham rich.

7:3 Without father, without mother, without descent, having neither beginning of days, nor end of life, but made like to the Son of God, abides a priest continually [perpetually].

Melchizedek was “without father, without mother, without descent.” Historically, these facts disqualified him as a Hebrew priest. Also, in the ancient world, this term could merely mean the parents were “obscure,” “of no importance,” or even “slaves.” To an Israelite, one who applied to serve as a priest and had Gentile parents or wife was considered to be “without father, and without mother.” Both Ezra 2:61-62 and Nehemiah 7:63-64 record that some claiming to be priests were not “reckoned by genealogy” because they had become “polluted” and were “put from the priesthood.” No records identify Melchizedek’s father, his mother, or any ancestors. Because of this lack of genealogy, the Israelites would never have accepted the historical Melchizedek as either king or priest.

“Having neither beginning of days, nor end of life” must be understood “typically,” but not literally. Why? Because Melchizedek was not Jesus Christ living in the flesh before his virgin birth. Jesus DID have family trees in both his deity and humanity! As God, he always existed. As the God-man, he often declared that the Father sent him. As the Son of David, his physical genealogy is recorded in Matthew and Luke. There is no doubt concerning the descent, or genealogy, of Jesus Christ. Therefore, legally (through the law), Jesus Christ would never have been accepted as high priest without Aaronic credentials. HOWEVER, “typically,” these non-credentials of Melchizedek actually make him eternal, and not limited to death as was Aaron’s priesthood, and spiritually superior to the law and its qualifications.

“Made like the Son of God.” The historical Melchizedek was not THE Son of God, but was “made LIKE the Son of God.” His name, title, and lack of genealogy all make him into a type of Christ—not his person! Christ is “after the order of,” “like” (v. 3), or “after the similitude” or “of Melchizedek (v. 15). The Christ-event, not Melchizedek’s rule as priest-king, is the time when God took on flesh and personally lived among his created beings. However, occasionally someone will use the description from Hebrews 7:1-3 to teach that Melchizedek was actually Christ in a pre-incarnate form. Such a claim destroys both the meaning of the incarnation of Christ and the necessity for Abraham’s calling.

Unfortunately, this discussion has confused, and angered, many who have read my first edition. However, I simply cannot back away from this very important principle. We MUST realize the difference between the “historical” Melchizedek of Genesis 14, and the “typical” “prophetic” Melchizedek of Psalm 110 and Hebrews
7. "Out of Egypt I have called my Son" “historically” means “national Israel,” but “typically” and “prophetically” it means Jesus Christ (Hos. 11:1 cf. Matt. 2:15). “A virgin shall be with child” “historically” referred to Isaiah’s wife and child, but “typically” and “prophetically” it refers to Mary and Christ (compare Isa. 7:14-16 and Matt. 1:23). First, the “historical” Melchizedek appeared in Genesis 14. Second, Melchizedek appeared “prophetically” when David mentioned him in Psalm 110 almost a thousand years later. And, third, Hebrews 7 uses him both “prophetically” and “typically.”

This is important! “Negative” features about Melchizedek are actually reversed to become “positive” features of Christ in Psalm 110 and Hebrews 5-7. Negatively, Melchizedek only worshiped the Gentile concept of a god called “El Elyon, God Most High.” He did not know God as “Yahweh, the LORD,” the God of Abraham’s household. Also negatively, his family record did not exist. Without a proven genealogy, he would never qualify later under the Old Covenant, either as a Levitical priest, or as a legitimate king from one of the twelve tribes of Israel. The genealogies of Genesis do not link him to Abraham, Noah, nor anybody else!

Psalm 110 and Hebrews use Melchizedek’s “negatives” as “positives.” Whereas, the LORD (Yahweh) was the exclusive covenant God of Abraham and Old Covenant Israel, in the New Covenant, God expanded special knowledge of himself beyond national Israel. When God reached out as “God Most High” to all nations, Melchizedek’s unrecorded family tree is used to illustrate that Christ was eternal, pre-existed his incarnation, and was superior to the law.

First Evidence That Melchizedek is Greater: Abraham Paid Tithes to Melchizedek

7:4 Now consider how great this man was, to whom even the patriarch Abraham gave the tenth of the spoils.

The first evidence that Melchizedek was superior to Abraham and the Mosaic Law is that Abraham gave tithes to him. With “now consider” the author of Hebrews begins laying the groundwork for his crucial declaration in verse 18 that the entire Levitical system of worship, including its high priesthood and tithing, has been “set aside,” or “disannulled.” “Now consider” begins a presentation of four evidences which prove to the Hebrew mind that Melchizedek’s priesthood replaced that of Aaron. This list of evidences is found in verses 4-10 and the conclusions begin in verse 11.

It is important to note that the “tithe” is a vital part of every evidence used! Melchizedek was greater than the Levitical priests because Abraham “gave a tenth of the choicest spoils” to him. While Abraham’s pre-law tithe was the first mention
of tithing before the law began, this chapter in Hebrews is the only mention of tithing after the law ended at Calvary.

In Hebrews 7, tithing is merely used as a means of understanding Melchizedek, both before and after the Mosaic Law. As seen in Genesis 14, Abraham acknowledged Melchizedek’s authority when he gave the expected tithe-tax of the spoils of war. Melchizedek’s rule may have reached to Mamre and Hebron where Abraham lived. Since it is evident that no Mosaic Law of tithing existed, Abraham was following long-established Semitic Canaanite custom recognized by most commentators in their discussion of Genesis 14:21. He was paying a mandatory tribute to his Semitic king.

The First Key Verse Involving Tithing

7:5 And truly they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brothers, though they come out of the loins of Abraham.

This is a crucial verse for understanding the remainder of the chapter, because the conclusions reached in 7:12 and 7:18 affect this foundational ordinance.

“Sons of Levi” reminds the readers that the Levitical priests owed much of their existence and authority to their privilege of receiving tithes. The writer of Hebrews first reminds his readers where the authority of the Levitical priesthood originated before he proves that Christ’s authority is greater and replaces the former!

“According to the law” establishes the connection between “tithing” and the Mosaic Law. Whereas, in Hebrews, neither the word “tithe” nor “law” occurs before chapter 7, in this chapter “tithe” occurs 7 times (vv. 2, 4, 5, 6, 8, and 9), and “law” occurs 7 times (vv. 5, 11, 12, 16, 19, and 28). Tithing does not occur anywhere else in the New Testament after Calvary! A primary purpose of this chapter in Hebrews is to demonstrate the change of the legal system which established the Levitical priesthood.

As already mentioned, both the first and last Scriptural occurrence of tithing involve Melchizedek! Therefore, in order to correctly understand this chapter, one must observe the vital connection between tithing and the Old Covenant Mosaic Law. From the context, the word “law,” first used in verse 5, definitely must, though not exclusively, refer to tithing!

“A commandment” refers specifically to Numbers, chapter 18. Those who study Numbers 18 in order to support New Covenant tithing are compelled to discard it and concentrate on more obscure texts. However, one who takes the time to study Numbers 18 will soon discover why tithing is not suitable for New Covenant
bers. Since Numbers 18 actually contains the “commandment,” “ordinance” or “statute” of tithing, it should be carefully studied by every serious Bible student with the goal of discovering exactly what the Bible says.

Even in our own society, any law which creates a job position must first include the “provision,” that is, the source of revenue for paying that person for services rendered. Therefore, the “provision” is the very heart, the foundation, and the enabler of the person in the position being created by law. Again, Numbers 18 is the “chair,” or “provision ordinance,” of the Mosaic Law which established the Levitical priesthood and all of its support, including tithing. The connection explains why tithing is mentioned so often in Hebrews, chapter 7. This “ordinance” or “statute” of tithing which provided sustenance for the Levites had abolished the centuries-old tradition which had designated the male head of the household as the family priest. The tithing ordinance forced Israel to support the Levitical system through tithes and offerings. It also applied a death penalty on anyone trying to “draw near” to worship God directly.

Second Evidence That Melchizedek Is Greater: Melchizedek Received Tithes and Blessed Abraham

7:6 But he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises.
7:7 And, without all contradiction, the less is blessed of the better.

The second evidence that Melchizedek was superior to Abraham and the Mosaic Law is that Melchizedek received tithes from Abraham and blessed Abraham. Using accepted Hebrew logic, the writer of Hebrews states that, since the historical Melchizedek received tithes from Abraham, such reception proves that the typical Melchizedek (Christ) was greater than Abraham.

Melchizedek was greater than Abraham because Melchizedek blessed Abraham. Yet he was neither an Israelite, not a Levite, and was not descended from Abraham (v. 6). The one bestowing the blessing is greater than the one being blessed. (That destroys the “Shem” argument.)

Third Evidence That Melchizedek Is Greater: Melchizedek Received Tithes and Is Eternal

7:8 And here men that die receive tithes; but there he received them, of whom it is witnessed that he lives.

The third evidence that Melchizedek was greater than Abraham and the Mosaic Law is that Melchizedek received tithes while being eternal, but Levites receive tithes and die. Melchizedek was greater than Levi because Levi is mortal,
while the typical Melchizedek is eternal and is still living. The “mortal” men are those of the Levitical priesthood. Typically, Melchizedek was eternal and had no beginning. Whereas the Genesis account says nothing about his lack of genealogy or eternal attributes, Psalm 110 “witnessed” that he lives on. The Melchizedek of Psalm 110:4 is clearly the “Messiah.”

Historically speaking, whereas the Levitical priesthood received its authority to receive tithes from the Mosaic Law, Melchizedek received tithes from his own inherent authority as a Canaanite priest-king. However, the author of Hebrews ignores the historical “Canaanite priest-king” aspect and builds his argument on the fact that Melchizedek’s typical authority was inherent and eternal. The focus is on the eternal-ness and superiority of Jesus Christ.

**Fourth Evidence That Melchizedek Is Greater: Levitical Priests Paid Tithes to Him**

7:9 And, as I may so say, Levi also, who receives tithes, paid tithes in Abraham.

7:10 For he was still in the loins of his father, when Melchizedek met him.

The fourth evidence that Melchizedek was superior to Abraham and the Mosaic Law is that the Levitical priests, through Abraham, paid tithes to Melchizedek. Levi’s great-grandfather was Abraham. What Abraham did represented all of his promised seed, including Levi. This evidence is stronger in the eastern mind-set of the Bible than in western society.

**Conclusions from Evidence Presented: Melchizedek’s Priesthood Replaced Levi’s Priesthood**

7:11 If, therefore, perfection were by the Levitical priesthood (for under it the people received the law), what further need was there that another priest should rise after the order of Melchisedec, and not be called after the order of Aaron?

“If therefore” begins drawing conclusions from the evidence presented in verses 4-10, which began with “now consider.” On the basis of the Levitical priesthood Israel “received the law,” that is, all of the Mosaic Law! Since this is a discussion of tithing, common sense teaches that “the law” must also include tithing. A compound Greek noun-verb here means that the law was “legislated” and “enacted” through the priests. After being initiated by God, the “legislated” law of tithing and other offerings provided for the very existence of the Levitical priesthood, and, in turn, the Levitical priesthood gave the whole law to Israel.
“*If therefore perfection were*” (or could have been achieved) through the Levitical priesthood implies that something was lacking. The problem was that *nothing, absolutely nothing*, in the system of laws that established their priesthood, or that resulted from the ministry of their priesthood, had been able to produce the perfection required by God! This included tithing! *All the financial support in the world cannot, and will not, produce a moral priesthood (or clergy).* Therefore, there was need for another greater priesthood.

In Acts 15:5-22, the apostles in Jerusalem, being Jewish Christians, had not required Paul to teach the Gentiles to observe the Mosaic Law and tithing. However, due to a lack of spiritual insight, they still required themselves and other Jewish Christians to continue observing all of the law. This error caused a multitude of problems which Paul faced and tried to correct in his letters, especially Romans, Galatians, Ephesians, Colossians, and Second Corinthians, chapter 3. This failure to understand the impact of the gospel on the Mosaic Law also caused the situation in the church that was being addressed by this letter to the Hebrews.

Since all four “evidences” in verses 4-10 involved tithing, it is therefore logical to conclude that the “law” being discussed in verse 11 must also include the law of tithing in Numbers 18. This is especially true since the first use of both “law” and “commandment” in Hebrews refers to tithing. In verse 5, tithing was singled out of the entire law because it best enabled the Levitical system to exist. The Levitical system, like human organizations, began with the means to support it.

“Order of Melchizedek.” The writer of Hebrews returns again to Psalm 110 to discuss the consequences of understanding and applying Christ’s Messianic high priesthood to the order of Melchizedek (instead of to the order of the Levitical ordinance).

**The Second Key Text**

7:12 *For the priesthood being changed, there is made of necessity a change also of the law.*

“*Being changed*” begins this Greek sentence for emphasis. The Greek word, *me-ta-ti-the-me-nees*, is a present passive participle. It is a metamorphosis, a transposition, a change from one to another (Strong’s 3346). As used in Scripture, it means a *great* change. The word describes Jacob’s bones moving from Egypt to Canaan (Acts 7:16), the Galatians’ apostasy from the gospel (Gal. 1:6), Enoch’s translation (Heb. 11:5) and apostates (Jude 4). The following verses make it clear that this great “change” in the priesthood was its total abolishment and replacement.

“There is made of necessity” (comments at verse 18).
“A change also of the law.” This is an interesting phrase because the Greek omits the article “the.” While most versions insert the article, the New American Standard omits it. Although the Greek article appears with “law” in verses 5, 11, 19, and 28, it is missing in verses 12 and 16. Since the Mosaic Law does not govern both sides of the “change,” it is probably best to omit the article and let the word “law” refer to a “principle.” Context leads to the conclusion that the “principle” being changed from is the Mosaic Law. On the other hand, the “principle” being changed to is an eternal one which is not governed by any set of laws. The following texts further clarify this principle.

The instant that Christ died, “the [Levitical] priesthood” was changed by being abolished. The veil in the temple was ripped open and the Passover lamb’s blood was replaced by Christ’s blood. The result changed the history of the world! The high priesthood of Aaron was replaced by the Melchizedek high priesthood of Jesus Christ and the regular priesthood of the other priests was replaced by the New Covenant doctrine of the “priesthood of all believers.” (See 1 Pet. 2:5, 9; Rev. 1:6; 5:9.)

Exactly what was “changed”?—the law, or ordinance, which had established the Levitical priesthood—especially the primary law of tithing! Neither the change in the high priesthood nor the change in the regular priesthood were taught in the Mosaic Law. The “ or “principle” which now establishes the office of Jesus Christ (and also believer-priests) is not derived from any kind of written law whatsoever, and this includes tithing! Instead, the principles of grace and faith are linked to the eternal nature of God which supersedes the law.

Any change in the priesthood itself would make necessary changes in all the laws governing and supporting the priesthood, especially tithing.

7:13 For he of whom these things are spoken pertains to another tribe, of which no man gave attendance at the altar.
7:14 For it is evident that our Lord sprang out of Judah—of which tribe Moses spoke nothing concerning priesthood.

In the phrase, “For he of whom these things are spoken,” the writer of Hebrews begins pulling all of the evidences and conclusions together into the person of Jesus Christ. This “change of the law” was not minor, but catastrophic to the entire Levitical system! Jesus was from the tribe of Judah which was forbidden by the law to officiate as priests. Finally, the author makes it clear that he was speaking about Jesus Christ, and NOT the historical Melchizedek.

“Moses spoke nothing” about a change of the priesthood from Levi to another tribe. Whereas large portions of Exodus, Leviticus, Numbers, and Deuteronomy describe Levi’s financial support structure, authority, and duties, absolutely nothing is said in the law about how a priesthood from Judah should be financially
supported and serve! The reasons are, first, Christ’s priesthood is completely new and beyond the law. Second, tithing is not required to support a “priesthood of every believer.” And, third, the New Covenant structure of pastor-teachers, evangelists, and deacons is foreign to the Old Covenant system. Therefore, by logic and extension concerning tithing, neither can anything in the law be legitimately used to dictate how the New Covenant structure should operate! The idea of grace-giving is even superior to the basic Old Covenant idea of free-will offerings.

The key to Hebrews 7 is found in verses 13 and 14. NOTHING said from Hebrews 7:1-12 about Melchizedek referred to the “historical” person, but ALL referred to the “typical” or “prophetic” Jesus Christ! When you try to make it apply literally to the historical Melchizedek, it simply does not make sense at all— for example, Levi’s tithe to a Canaanite priest.

The texts are not attempting to argue the validity (nor non-validity) of Abraham’s tithe. Instead, they are setting the stage for the necessity of tithing’s abolition as part of the total support system of the Levitical priesthood in verse 18.

The “historical” Melchizedek of Genesis 14 was NEGATIVE FOR ISRAEL:

1. Melchizedek received tithes because of a long-standing spoils of war Semitic Canaanite law.
2. Melchizedek received tithes because he was the governing priest-king of Abraham and the region he traveled through.
3. Melchizedek worshiped El Elyon, the very common title for pagan Baal. Israel did not worship God using this name until 1000 years later— after King David captured Jerusalem from the Jebusites,
4. Melchizedek worshiped Salem (Shalim), goddess of the dawn, and Zedek (Tsadeq) (Jupiter) god of justice— two very common lower gods in the Canaanite pantheon (research under ‘Phoenician gods’),
5. Melchizedek honored El Elyon as the “god of the nations” known to Gentiles; Melchizedek did not know God as YAHWEH, Abraham’s covenant God (Deut. 32:8).
6. Melchizedek had no recorded genealogy to prove that he was an Israelite or Levitical priest, therefore, he was not qualified to be a priest,
7. Melchizedek had no recorded birth or death, therefore, had no legal proof that he could be the father of a priest in Israel.
The “**typical**” Melchizedek, Jesus, was a POSITIVE FOR ALL NATIONS:

1. Jesus received tithes as proof that he was greater than Abraham; [Since Jesus was also the seed of Abraham, does that prove that Melchizedek was greater than Jesus? Of course not!]

2. Jesus received tithes because he was “like” the Son of God, “typical”,

3. Jesus, who was Israel’s YAHWEH, re-interpreted Melchizedek’s Canaanite title to become the title for the true God Most High,

4. Jesus is the true God of Peace whom Melchizedek thought that he worshiped; Jesus is the true God of Righteousness whom Melchizedek thought that he worshiped

5. Jesus’ New Covenant transcends Israel’s Old Covenant and reveals the true God as “God of the Nations,” “Most High God,” and this Semitic Canaanite NEGATIVE of Melchizedek becomes a POSITIVE for Jesus,

6. Like the historical Melchizedek Jesus, on his God-side, had no recorded parents because he was Eternal God; however, unlike the historical Melchizedek, Jesus on his human-side, both his mother’s and his father’s genealogical record is in the Bible,

7. Jesus, on his God-side is Eternal; however, unlike the historical Melchizedek the Bible records both a birth and a death for him.

Other considerations:

1. The nature of Abraham’s tithe was only pre Mosaic Law; it was not pre-Canaanite law. It is easy to prove that non-Israelites all around the Semitic world gave spoils of war tithes long before the Mosaic Law existed.

2. Therefore, the very common declaration that Abram gave it “voluntarily” is unbiblical—it is not stated in the Bible.

3. The percentage of Abraham’s spoils of war tithe is not from the Mosaic Law. Numbers 31:21, 26-29 described an ordinance from the Law which limits the spoils of war tithe to only one 1000th (.1%) instead of one tenth (10%).

4. Whereas, the “historical” is only such “by interpretation,” the “typical” is such in reality.

5. Whereas, the historical Abraham returned 90% to the King of Sodom, the typical, Jesus, would never consider such action.

6. Whereas, the historical Melchizedek was only “made like the Son of God,” the typical, Jesus, WAS the Son of God.
(7) Concerning Levi’s tithe to Melchizedek: First, even if Melchizedek were a true priest of Yahweh, Levi would normally give a true tithe of only 1%, that is, one tenth of one tenth, to the priests; therefore his gift is only typical. Second, according to Numbers 31, Levi’s spoils of war tithe to the Aaronic priests would only be .1%, that is, one part in a thousand; therefore, his tithe through Abraham is, again, typical.

(8) Since Hebrews 7:13-14 excludes the historical Melchizedek, then Levi never did pay tithes through Abraham to the “historical” Melchizedek! He paid them to the “typical” Melchizedek, Jesus Christ. It is wrong to use Hebrews 7’s description of the typical Melchizedek in order to change the literal meaning of Genesis 14. Hebrews 7:13, “For he of whom these things are spoken pertains to another tribe, of which no man gave attendance at the altar,” cannot possibly “literally” change Genesis 14 because Hebrews 7:14 says Jesus came out of Judah (which is not true of the historical Melchizedek).

(9) The typical Levi paid tithes to the typical Melchizedek, that is, Jesus Christ—every time he forwarded his tenth of the tithe to the priests. This is because Jesus is the true High Priest of all believers with no genealogy because he is eternal.

Perhaps the writer of Hebrews was inspired to use the Gentile version of the title, “El Elyon,” rather than Abraham’s, “LORD El Elyon,” in order to strengthen the argument that God, and Christ’s royal high priesthood, are not exclusively Hebrew, which required “Yahweh” (LORD) as a qualifier.

I have pointed out that the word, tithe, could refer to, first, 1/10, or 10%, of pagan spoils from Sodom and Gomorrah; second, Law spoils-of-war ordinance of 1/1000th (.1%), or, third, 1/10th of 10%, 1%, which Levi was required to give to the Aaronic priests. Therefore, the amount of the tithe is irrelevant in the discussion of Hebrews 7.

7:15 And it is yet far more evident [that], when another priest arises after the likeness of Melchisedec,

7:16 Who is made, not after the law of a carnal [physical] commandment, but after the power of an endless [indestructible] life.

While it was “evident” that Moses spoke nothing in the law about a priest from Judah, it “is yet far more evident” that Moses in the law spoke nothing about a priest after the likeness of Melchizedek, who was (can you believe) a Gentile! While it would be difficult enough trying to explain financially supporting an Israelite priesthood from Judah from the Mosaic Law, it would be impossible trying to explain supporting a Gentile priesthood with roots outside of the heritage of Israel, for instance, that of Melchizedek. This serious problem can be solved only by
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doing away with the entire Mosaic Law, or, at the very least, that part of the law
relating to the establishment of the priesthood.

"Not after the law of a carnal [physical] commandment" must, in its context,
include the commandment of tithing mentioned in verse 5. This adds to the state-
ment that “Moses spoke nothing concerning [the] priesthood” beyond Levi, and
especially not beyond Israel itself. The author of Hebrews has now taken the
reader outside of the boundaries of the Mosaic Law for an answer to the
legitimacy of Christ’s high priesthood! Clearly, Christ’s priesthood, the priest-
hood of believers, and the ministry of pastor-teachers and other church workers
are NOT governed by instructions in the Mosaic Law!

“But after the power of an endless [indestructible] life.” What a statement! The
“commandment,” “law,” or (better) “principle,” that authorizes and makes Christ’s
priesthood work, comes from his divine eternal character which preceded the law.
This remark is drawn from Psalm 110:4’s statement about Melchizedek being
a priest “forever.” Because of this, he cannot fail! Because of this, we, as priest-
believers cannot fail! The church will be victorious!

Again, in its basic context, this primarily refers to “the priest’s office [which
has] commandment in the law to collect a tenth,” from verse 5 (which refers back
to Numbers 18:19-28)! By extension, however, it applies to every aspect of the
Levitical system, including dress code, ritual anointing, how to offer sacrifices,
etc. Whereas Levi had the ordinance of Numbers 18 from the law establishing his
priesthood and support by tithing and other sacrifices, Christ’s greater priesthood
needs neither! Christ has the power, the authority of God!

Grace principles of support, motivated by love for God, out-give legalistic
forced principles of support such as tithing. Christ is the high priest of the
church, which means every believer. Now every believer is personally a priest—
not giving tithes to other priests, but, as priests themselves, offering sacrifices of
praise and thanksgiving. Christ is the head and the priesthood of believers is his
body, this means his “power” flows into us and becomes our power. Therefore,
the church does not need to use the weak Mosaic Law-power of tithing to fur-
ther its goals; it has the eternal “indestructible” life-power of grace and faith
from Jesus Christ!

7:17 For he testifies, You are a priest forever after the order of Melchisedec.

Psalm 110:4, again quoted here, is the key point of the entire book of Hebrews.
It is directly quoted, or referred to, five (5) times in chapter 7 alone, and eight (8)
times in Hebrews (5:6, 10; 6:20; 7:11, 17, 20, 21, 28).
The Most Important Text

7:18 For, on the one hand, there is a setting aside [disannulling: KJV] of a former commandment because of its weakness and uselessness [unprofitableness: KJV]. NAS

"On the one hand" (Greek: men … de … construction) God removed something that had been around since the time of Moses. He removed the ordinances of the Levitical system in order to establish the greater eternal priesthood of Jesus Christ.

“There is a setting aside a former commandment.” The context of this chapter can only point to Numbers, chapter 18, as the “former commandment” being discussed and first mentioned in verse 5! The conclusive statement of this verse is the key statement of this chapter. Whether or not one cherishes his/her own understanding of tithing is totally irrelevant. What does the Scripture say? What does this verse mean in its context? These questions must be answered honestly. If tithing is indeed included in this verse, then the New Covenant Christian must deal with such conclusion in an honest manner.

Again, Numbers 18 is “the” “commandment in the law” from 7:5 which established the support structure and described the broad duties of the Levitical priesthood. Numbers 18 is the basic statute/ordinance which details the fundamental use of the first tithe by both the Levites who served in the tabernacle and the priests who offered sacrifices before the altar. As mentioned in the discussion of verse 5, the first use of both “law” and “commandment” in the book of Hebrews are both in the context of tithing.

It is totally illogical to teach that 7:18 abolished every ordinance pertaining to the Levitical priesthood except tithing! In reality, by first abolishing tithing (its chief financial support) the priesthood would end. The domino effect from abolishing tithing knocks down every other authority and function of Levitical priests. This is exactly why tithing has such an important role in Hebrews 7.

Comments from Noted Biblical Scholars on Hebrews 7

Consider what some well-known Bible commentators and teachers say about the results of Hebrews 7:5; 7:12 and 7:18. They agree that Christ abolished the entire system, structure, or apparatus, of the Levitical priesthood, that is, everything remotely connected to it! After reading this chapter and the conclusions below, it is difficult to understand how any logical person, determined to preach God's truth for the New Covenant church, can still say that tithing is a New Covenant doctrine!
William Barclay:

The law of tithes is laid down in Numbers 18:20-21. There Aaron is told that the Levites will have no actual territory in the promised land laid down for them but that they are to receive a tenth part of everything for their service.… From beginning to end the Jewish priesthood was dependent on physical things.… The whole paraphernalia of the ceremonial law was wiped out in the priesthood of Jesus.\(^{71}\)

Albert Barnes:

But the meaning is, that since a large number of laws—constituting a code of considerable extent and importance—was given for the regulation of the priesthood, and in reference to the rites of religion, which they were to observe or superintend, it followed that when their office was superseded by “one of a wholly different order,” the law which had regulated them vanished also, or ceased to be binding.\(^{72}\)

Adam Clarke:

There is a total abrogation, of the former law, relative to the Levitical priesthood.\(^{73}\)

Louis H. Evans Jr.:

The sacrifices were to be provided for by the people by means of tithes brought to the priests. An interesting comparison is implied between the Levites and the Son. Whereas the dependency of Levites is upon the obedient tithe-giving of the Israelites, the Son is dependent upon no human resource. This is one more factor of superiority of the Son over the Levitical priests.\(^{74}\)


\(^{72}\) Barnes, s.v. “Heb. 7:12-18.”

\(^{73}\) Clarke’s, s.v. “Heb. 7:18.”

\(^{74}\) Louis H. Evans, Jr., The Communicator’s Commentary: Hebrews (Waco: Word, 1985), s.v. “Heb. 7:18.”
Matthew Henry:

Changing the Levitical priesthood also means changing the whole economy with it. There being so near a relation between the priesthood and the law, the dispensation could not be the same under another priesthood; a new priesthood must be under a new regulation, managed in another way, and by rules proper to its nature and order.⁷⁵

Jamieson, Fausset and Brown:

These presuppose a transference of the priesthood; this carries with it a change also of the law which is inseparably bound up with the priesthood: both stand and fall together. And, as the Levitical priesthood and the law are inseparable, a repealing of the law also.⁷⁶

A. M. Stibbs:

Also, the priesthood was so fundamental to the Old Covenant between God and His people (the whole relationship was constituted in dependence upon its ministry), that any change in the order of priesthood must of necessity imply and involve a change in the whole constitution; i.e. it implies nothing less than an accompanying new, and indeed better, covenant.⁷⁷

“Setting aside” (Greek: a-the-tee-sis) (Strong’s N.T. 115), is the first word in this Greek sentence for emphasis. According to Thayer’s Greek Lexicon, it has stronger meanings such as “disannulling,” “annulling,” “putting away,” “cancellation,” “abolition,” and “rejection.”⁷⁸ In Hebrews 9:26, atheteesis means that Christ appeared once to “put away” sins by the sacrifice of himself.

“Because of its weakness and uselessness” (Greek: asthenes kai anootheles). The Bible clearly states that all of the laws concerning the Levitical priesthood (including tithing) had proven to be “without strength and without profit, or advantage.” While the NAS and RSV read “because of its weakness and uselessness,” the NIV says “because it was weak and useless,” and the TLB paraphrases “because it didn’t work.” (For other texts using this word for “profit,” see 1 Cor. 15:32; 1 Tim. 4:8; 2 Tim. 3:16; Tit. 3:8; 5:9; Jas. 2:14, 16.)

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⁷⁵ Henry, s.v. “Heb. 7:18.”
⁷⁶ Jamieson, s.v. “Heb. 7:18.”
⁷⁷ New Bible Comm., s.v. "Heb. 7:18.”
⁷⁸ Thayer’s, s.v. “atheteesis.”
Simply stated, the laws which established the Levitical priesthood and detailed its functions, including tithing, did not accomplish the spiritual maturity which God had intended them to provide. Yet it is strange how many fundamental conservative Christians set aside the first 27 chapters and 29 verses of Leviticus as being Old Covenant, but keep the last five verses on tithing (27:30-34) as applicable to the New Covenant church. It is as if the last few verses do not exist within the context of the last chapter and the entire book of Leviticus. As one reads all of Leviticus, chapter 27, in context, everything said about tithing is also said about the other items in chapter 27 which New Covenant Christians almost always set aside.

It is also strange how so many theologians can agree that Hebrews 7:18 refers to all of the ordinances relating to the Levitical priesthood, and then resurrect tithing as a “strong,” “profitable,” and “necessary” New Covenant doctrine.

Tithing Had Become a Powerless and Profitless Doctrine

One: Tithing, along with all of the other Levitical ordinances, had failed to produce the spiritual perfection and maturity within believers which God required (7:11, 19; 9:9, 11; 10:1).

Two: Since the Levitical ordinances (including tithing) had proven weak and unprofitable, there was an inherent need of a New Covenant (7:19, 22; 8:7-13; 10:1-9).

Three: Old Covenant tithing was not motivated by grace, love, or the burden for lost souls. Under the Mosaic Law, it did not matter whether one paid tithes out of sincere desire, paid grudgingly, or paid without being cheerful. One must pay, regardless of attitude or the condition of the heart.

Four: “You shall make no covenant with them, nor with their gods” (Exod. 23:32; also Deuteronomy 7:2). Tithing was never used for evangelism. As a matter of biblical truth, national Israel was commanded NOT to share its covenant with any other nation; the covenant was their distinction which set them apart (Num. 18:19-21; Lev. 27:34; Mal. 3:6-9). Even today Jews do not deliberately evangelize or attempt to convert others.

Five: Tithes limited the priesthood. Only one part of one family in one tribe could “draw near” into the presence of God—Aaron’s house. Levites and priests were not encouraged to establish independent outposts for evangelism of other nations. Today, too many churches totally ignore the clear implication of verse 18. In practice, they replace the tithe-receiving aspect of the Levitical priesthood, not with the priesthood of believers, but with tithe-receiving pastor-teachers. Too many ignore New Covenant giving principles of grace and insist that pastors be paid a tithe according to the commandment of the Mosaic Law. The pastors then
Should the Church Teach Tithing?

keep more than ten percent of the total tithe, and also own and inherit property—all contrary to the law itself. In doing so, both churches and pastors “set aside” better giving principles of grace, based on God’s “indestructible power,” and return to the “weak” and “unprofitable” principles of tithing.

Six: Tithing too often receives a greater priority than evangelism. I have personally known pastors who preach on tithing at least monthly, yet the members do not have a burden for souls, are not trained in soul-winning, and the churches are weak, dying, or dead. Preaching tithing is not the Scriptural ingredient that guarantees successful church growth!

Seven: The New Testament clearly shows that tithing, along with circumcision, Sabbath-keeping and adherence to food laws became useless marks of boastful self-righteousness among the legalistic Pharisees and scribes.

Eight: It is not by accident that the only three uses of the words “tithe” and “tithes” recorded in the Gospels record the hypocrisy and failure of legalistic Jews who boasted of their tithing achievements. Jesus actually cursed tithe-payers for their hypocrisy.

Nine: Even in the church, tithing does more harm than good. First, church leaders tend to be wealthier tithe-payers, while better spiritual leaders who cannot give as much because of family sickness and other legitimate losses are left out of leadership roles. The Bible does not teach that the financially competent are also the best spiritual leaders. Neither does the Bible teach that an inability to give disqualifies one from a church office. There is no justification in adding to the Bible a requirement that church officers are required to give ten percent of their income. Excluding the financially less-fortunate deprives the church of their God-given gifts and competent leadership abilities. The resulting unbalanced leadership is spiritually weak.

Ten: Also, tithing is more harmful than good in the church when its abuse of tithing negatively affects the public reputation of the church. Frankly, the legalistic strict preaching of tithing has given many churches a bad reputation and a weak witness.

Eleven: The most important reason that tithing does more harm than good relates to the gospel. Teaching tithing to meet financial needs actually robs the church of God’s blessing available if it had used the Spirit-approved New Covenant principles. Those pastors and churches that teach tithing will never experience the greater success they will enjoy from God’s hand when they replace tithing sermons with sermons about soul-winning. The success of the New Covenant church proves that the first century poor, women, children and slaves were motivated by the desire to see souls won to the Lord. Their giving was motivated by love, not Law.
Twelve: Great evangelistic movements, great revivals and great growing churches (whether tithe-teachers or not) occur only when church members are burdened for the lost. The power is in gospel principles, not in principles of the law. Sincere believers, burdened for lost souls, will give out of a love response for the lost without recourse to any legal prodding. Churches that are not growing are churches without a burden for the lost.

Thirteen: Since tithing is included within the scope of Hebrews 7:18, one must conclude that teaching tithing is equivalent to teaching a spiritually “weak” and “useless,” or “unprofitable” doctrine.

7:19 For the law made nothing perfect, but the bringing in of a better hope did, by which we draw near to God.

7:25 Therefore he is able also to save them to the uttermost that come to [draw near: NAS] God by him, seeing he ever lives to make intercession for them.

“The law made nothing perfect.” It is clear that neither a perfect sacrifice, nor a perfect fellowship, nor a perfect system of giving were accomplished under the terms of the Mosaic Law, or Old Covenant.

“But, on the other hand,” concluding the thought introduced in verse 18, God replaced the old with the better; he took away all weak unprofitable legalistic principles and replaced them with better principles of grace. Accepting the truth of Christ’s high priesthood brings in a “better hope” than tithing and the Levitical priesthood could ever bring in. That “better hope” is the person of Jesus Christ (6:19; 9:24).

If and when the Jewish Christians in Jerusalem realized this fact, they could look beyond the physical temple to Christ. They could finally be free from, and forget, the Levitical priesthood and its ordinances. The author of Hebrews was trying to stop his readers from supporting and depending on the temple services. They must stop Old Covenant homage, sacrifices, and tithes and offerings to that system. They must accept their own priesthood as believers, and accept Jesus Christ as high priest. That was the key to success. Sadly, however, history records that they never accepted the truth and eventually self-destructed.

“Draw near” (also 7:25) is another direct reference to the original tithing law in Numbers 18 which uses similar terminology four times (vv. 3, 4, 7 and 22). The Hebrew term (Strong’s O.T. 7126) is common and can mean “approach, come near, draw near, or present as offering.” The abolishment of the Levitical priesthood, with its prohibitions about “drawing near” to God, opened the way again to the priesthood of every believer. Before Calvary, only Levitical priests could “draw near” to God; the penalty for disobedience was death! Now each believer-priest “comes boldly to the throne of grace” (4:16). We “draw near”
because of our “better hope.” God saves us forever because we “draw near” as believer-priests (7:25). We draw near, not with a tithe and a real sacrificial lamb, but with the blood of Jesus Christ and a committed and victorious lifestyle. Through Christ’s blood we “draw near” in full assurance of faith, having a clean conscience (10:22).

7:20 And inasmuch as, not without an oath, he was made priest.
7:21 (For those priests were made without an oath, but this with an oath by him that said to him, The Lord swore and will not repent, You are a priest forever after the order of Melchisedec).

7:28 For the law makes men high priests which have infirmity, but the word of the oath, which was since the law, makes the Son, who is consecrated for evermore.

The “oath” refers back to the discussion of 6:13-20. Christ’s priesthood will succeed because God is able to perform his oath and fulfill his needs. And, since Christ is the high priest of the church, and its members are priest-believers, then the church is assured of its success. Therefore, the church is not dependent on any “commandment in the law” (tithing or otherwise) to assure its continued success. Success was assured by the oath of God the Father to God the Son! What a marvelous thought! Preaching Christ has produced many successful churches, schools, and ministries which do not find it necessary to teach tithing. They have found better principles of grace.

“The Lord has sworn and will not change his mind” (NAS) is from Psalm 110:4 yet another time. However, for the first time, the first part of the text is included, and the last part is omitted. This emphasizes that God has no intention of ever going back to the ordinances of the Levitical priesthood or any part of them for success. His promises to Christ are forever.

7:22 By so much was Jesus made a guarantee of a better testament.

Concerning Melchizedek, the detailed discussion now concludes. After chapters 5, 6 and 7 neither he (nor tithing) are mentioned again in God’s Word. The post-Calvary discussion of both Melchizedek and tithing both begins and ends in the book of Hebrews.

The point has been made and proven with Scripture and deductive reasoning from Scripture. Since the Levitical priesthood was limited, weak, and mortal, it could not possibly bring in perfection concerning sin and salvation. Therefore, it was “fitting,” or “perfectly suited,” that Jesus, the Melchizedek-high priest, prophesied in Psalm 110, would of necessity replace it and laws governing it (including tithing). That is the only way he could “bring in” the perfection of salvation that the law could not do.
Summary:

One: Tithing is inseparable from “the commandment in the law” that provided for, appointed, and set apart the Levitical priesthood (7:5).

Two: Tithing is used in each of four evidences to prove that Christ’s priesthood is superior to that of the Mosaic Law (7:4-10).

Three: The Old Covenant methods of worshiping God through tithes, offerings, sacrifices and Levitical priests failed (7:11).

Four: Failure of the old system implied a need for a totally new system of service and worship (7:11).

Five: The change of priesthood must also bring in entirely new principles of service and worship (7:12).

Six: Since Christ came from Judah, it is evident that nothing in the law that related to the Levitical priesthood (including tithing) could be carried over to the new priesthood of Christ (7:13-14).

Seven: Psalm 110 patterned the new priesthood after a non-Jewish Melchizedek. This fact makes it far more evident that nothing in the law regarding the Levitical priesthood (including tithing) should be carried over to the priesthood of Christ (7:15).

Eight: Therefore one must conclude that Christ’s Melchizedek priesthood is not governed by any set of laws given to men. His priesthood is governed by the power of Eternal God (7:16-17).

Nine: The old commandment which financed, established and described the Levitical priesthood’s duties has been set aside. It was inherently weak and unprofitable (7:18).

Ten: Man can become spiritually perfect only through applying the principles of the better hope (7:19).

Eleven: Since the Levitical priesthood has been replaced by the high priesthood of Christ and the priesthood of all believers, this means that all believers, as priests who do not require tithes, can draw near to God in worship (7:19).

Twelve: The success of Christ’s priesthood and his church is as sure as God’s oath to him (7:20-27).
Tithing Was a Statute and Ordinance of the Mosaic Law

Num. 18:23 But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity; it shall be a statute [ordinance] forever throughout your generations, that among the children of Israel they have no inheritance.

Num. 18:24 But the tithes of the children of Israel, which they offer as a heave offering to the LORD, I have given to the Levites to inherit; therefore I have said to them, Among the children of Israel they shall have no inheritance.

Mal. 3:7 Even from the days of your fathers you have gone away from my ordinances [statutes] and have not kept them....

As previously discussed in the chapters on Numbers 18, Deuteronomy 12 and Malachi 3, tithing was a statute, or ordinance, of the Mosaic Law. The exact wording of the tithe statute itself, Numbers 18, uses the word, “statute,” in verses 8, 11, 19, and 23. Numbers 18:20-21 contains the most accurate wording of the purpose of tithing found in the entire Bible. Tithes were food products from the
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land of Israel which were to compensate the Levites for their service to God as a replacement for their lost land inheritance rights in Israel. Those who often quote Malachi 3:8-10 usually omit God’s rebuke of Israel for violating the “ordinances,” or “statutes,” in 3:7.

Ephesians 2:12-16 Abolished Law Ordinances

Eph. 2:12 That at that time you were without Christ, being aliens from the commonwealth of Israel, and strangers from the covenants of promise, having no hope, and without God in the world.

Eph. 2:13 But now, in Christ Jesus, you who sometimes were far off are made near by the blood of Christ.

Eph. 2:14 For he is our peace, who has made both one, and has broken down the middle wall of partition between us—

Eph. 2:15 Having abolished in his flesh the enmity, even the law of commandments contained in ordinances, to make in himself of two one new man, so making peace.

Eph. 2:16 And that he might reconcile both to God in one body by the cross, having slain the enmity thereby.

Concerning the abolishment of Mosaic Law ordinances, including tithing, Ephesians, chapter two clearly teaches:

One: Gentiles had been far off from God (vv. 11-12).

Two: The blood of Christ brought them near (v. 13). As believer-priests, they could “come near” and approach God directly.

Three: Christ made Jew and Gentile one (v. 14).

Four: However, he did not make us one by forcing Gentiles to observe ordinances of the law (v. 14).

Five: Instead, he made us one by breaking down the wall which divided the two groups of believers (v. 14).

Six: The wall which divided us was “the law of commandments contained in ordinances” (v. 15).

Seven: Again, Christ destroyed the separating enmity (v. 16).

The Jewish temple had a series of walls which subdivided its people, created inequalities, and created cultural differences. The first wall distinguished between the high priest and other priests; the second wall separated priests from Levites; a third wall separated Levites from other Hebrews; a fourth wall separated Hebrew men from Hebrew women, and a fifth wall separated all Hebrews from Gentiles. A prominent warning sign promised death to any Gentile who dared to pass beyond their wall into the confines of the temple to worship Yahweh.
The “ordinances” of the law defined at least the two most important of these walls; Solomon’s temple arrangement established other walls; and the law itself even served as a partition (Mark 12:1; Neh. 9:13; Ezek. 20:11-12). Various ordinances restricted worship for women, sick persons, persons with missing body parts, persons of mixed genealogies, persons with ceremonial defilement, plus many more who were excluded from full worship and acceptance.

The tithing ordinance was one of the many ordinances which made sharp distinctions between Hebrew and Gentile, and, of necessity, must be abolished if the church were to be united into one spiritual organism. Tithes were food only to be received from Hebrew landowners and herdsmen inside the sacred land of Israel. Ordinances defined the daily lives of every Hebrew person and ordinances defined everything the priest was and did.

Tithing and its associated offerings were included in the provisional ordinance of the Levitical priesthood. Financially speaking, tithing “created” the priesthood by enabling it to exist! In turn the priesthood received, enacted, controlled and enforced other ordinances such as circumcision, holy days, food laws, and every other distinctly Hebrew custom.

Gentiles did not qualify under the ordinances as tithe-payers! Under the Old Covenant, Gentiles could never be fully considered as God’s people; they could not inherit God’s land and, thus, had no holy land from which to pay tithes. Even Gentiles who had been circumcised as proselytes were always considered “at the gate,” rather than full Jews. A proselyte tithe could not enter the temple. A Jewish priest should never accept a supposed “tithe” from a person who was not a Jew or from land which was considered defiled and pagan. Therefore, tithing must be included among those ordinances which were walls between Jews and Gentiles.

Colossians 2:13-17 Abolished Law Ordinances

Col. 2:13 And you, being dead in your sins and the uncircumcision of your flesh, he has quickened together with him, having forgiven you all trespasses—

Col. 2:14 Blotting out the handwriting of ordinances [statutes] that was against us, which was contrary to us, and took it out of the way, nailing it to his cross.

Col. 2:15 And having spoiled principalities and powers, he made a show of them openly, triumphing over them in it.

Col. 2:16 Let no man therefore judge you in food, or in drink, or in respect of a holy day, or of the New Moon, or of the Sabbath days—

Col. 2:17 Which are a shadow of things to come, but the body is of Christ.
Colossians discusses a Gnostic-like heresy that had combined some pagan practices with restrictions already existing under the Old Covenant Mosaic Law. False Jewish-Christian teachers (and possibly others) were attempting to force those practices on Gentile Christians. This perverted the gospel.

In its discussion on tithing, the Wycliffe Bible Dictionary of Theology says, “The silence of the N.T. writers, particularly Paul, regarding the present validity of the tithe can be explained only on the ground that the dispensation of grace has no more place for a law of tithing than it has for a law on circumcision.”

Concerning the abolishment of Mosaic Law ordinances, Colossians, chapter two teaches:

One: The Christian who has been re-created in Jesus Christ has been forgiven of all trespasses (v. 13).

Two: God’s forgiveness included the “blotting out the handwriting of ordinances which was against us.” The NAS reads “having canceled out the certificate of debt consisting of decrees against us.” The NIV reads, “having canceled the written code, with its regulations, that was against us, that stood opposed to us.” The RSV reads, “having canceled the bond which stood against us with its legal demands” (v. 14).

Three: Jesus spiritually “nailed” the sinner’s curse and guilt from these “ordinances,” “decrees,” “regulations,” or “legal demands” to the cross (v. 14).

Four: By doing so, he triumphed over our adversaries (v. 15).

Five: As a result of Christ’s actions, we are not to judge one another, specifically regarding the ordinances of unclean food and holy days (v. 16).

Six: These ordinances were only mere imperfect and temporary shadows of future things (v. 17) (Heb. 10:1).

Seven: The reality and substance to which the ordinances pointed is Jesus Christ (v. 17).

While it is certain that unknown Gnostic-like heresies contributed to the problems of the church in Colossae, it is equally clear that some Jewish mixture of Mosaic Law principles with grace principles was also involved. Jewish and Gentile Christians were most likely accusing one another of violating each other’s traditional food laws and holy days. We must remember that each culture had its own set of ordinances, and not just the Jews.

This problem plagued the early church because it had not decided what to do with all of the ordinances of the Mosaic Law since Calvary. This problem is faced

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in Acts 10, 15, 21, Romans 14, First Corinthians 8, Galatians 2-4, Ephesians 2, Colossians 2, and all of Hebrews. Again, it is important to note the double standard and confusion over law ordinances which existed in the Jerusalem at least thirty years after Calvary. See chapter on Acts 15 and 21.

Paul was right! The compromising Jewish-Christian church leaders, including James and Peter, at Jerusalem were wrong by not also excluding Jewish Christians! This church squabble over ordinances, by forcing Paul to go to the temple, indirectly caused Paul's imprisonment in Caesarea and later imprisonment in Rome.

For the following reasons, tithes must be included in the list of abolished ordinances in Colossians.

One: Both reformed theology and dispensational theology interpret law ordinances as abolished at Calvary; a third theological approach also discards it as cultic, instead of an eternal principle.

Two: The second “festival tithe” was essential for the food and drink offerings at the “festivals” of verse 16. There would be no food and drink offerings without tithing.

Three: Just as circumcision was included in Colossians 2:8-11, ALL ordinances are included in the “shadows” of verse 17 and Hebrews 10:1.

Four: Dispensational theology teaches that the Mosaic Law, the Old Covenant, the commandments, ordinances, and judgments are all part of ONE indivisible revelation which belonged to Old Covenant Israel. Only those laws which are restated in the principles and wording of the New Covenant have been passed on to the Christian church.

Five: Since none of the ordinances, including tithing, could be kept perfectly, this resulted in the “handwriting of ordinances which was against us.” This was an open admission in one’s own handwriting of guilt. Nobody (but Christ) could spiritually, or physically, obey every sacrificial law, every food ordinance, every festival ordinance, or every minute ordinance of giving. All of these ordinances were only “a shadow of things to come” (2:17; Heb. 8:5; 10:1).

Six: The Greek word, dogma, translated in Ephesians and Colossians as “regulations” (NIV) and “decrees” (NAS) is translated “ordinances” in the King James Version. The King James translators could have given the word its more common meaning of “doctrine,” but recognized its context and relationship to the Old Covenant “ordinances.”

Seven: Tithing was not mentioned as an “exception” to the rule decreed by the Jerusalem church leaders in the book of Acts.
Summary

Ephesians 2:15 says that Christ “abolished” ordinances. Colossians 2:14 says that he “canceled” or “blotted out” ordinances. Since tithing was the foundational ordinance that made possible the practical everyday operation of the sanctuary service and its festivals, it must be included in that part of Israel’s religious life that Christ ended. This is a logical principle of interpretation. Whether or not one understands the abolished ordinances as including all of the Mosaic Law, or just part of it—even abolishing the one ceremonial or cultic part of it makes New Covenant tithing hard to explain.

Finally, wherever tithing is found in God’s Word, it is usually surrounded by other religious “ordinances” that almost all Christians readily understand as being “nailed to the cross” and not applicable in the New Covenant.
Chapter 21

First Peter 2:9-10
The Priesthood of Believers Eliminates the Purpose of Tithing

[Original Purpose of God’s Total Plan]
Exod. 19:5 Now therefore, if you will obey my voice indeed, and keep my covenant, then you shall be a peculiar treasure to me above all people, for all the earth is mine.
Exod. 19:6 And you shall be to me a kingdom of priests, and a holy nation. These are the words which you shall speak to the children of Israel.

[Temporary Purpose of God’s Total Plan]
Num. 18:7 Therefore you and your sons with you shall keep your priest’s office for every thing of the altar, and within the veil; and you shall serve: I have given your priest’s office to you as a service of gift: and the stranger that comes near shall be put to death.

[Re-establishment of God’s Original Purpose]
1 Pet. 2:9 But you are a chosen generation, a royal priesthood, a holy nation, a peculiar people, that you should show forth the praises of him who has called you out of darkness into his marvelous light—
1 Pet. 2:10 Which in time past were not a people, but are now the people of God, which had not obtained mercy, but now have obtained mercy.

The New Covenant doctrine of the “priesthood of believers” is yet another important doctrine that abolishes tithing practices. In order to prove this statement, it is necessary to retrace the history of the concept of priesthood. Each of the following italicized quotations is from the New Scofield Reference Bible notes at First Peter 2:9.

“Until the law was given the head of each family was the family priest (Gen. 8:20; 26:25;31:54).”

The patriarchs were nomadic herdsmen who moved wherever pasture was good. They would live under the jurisdiction of any number of pagan warlords such as the Egyptians, Philistines, Ammonites, Moabites and other Canaanites. Although they might occasionally pay taxes to the local priest-king, the family head was the family priest. Each man built his own altar and offered sacrifices directly to God for himself and for his family. Since there was no social structure by which to help the poor, each family priest took it upon himself to aid those who were less blessed than himself.

“When the law was proposed the promise to perfect obedience was that Israel should be to God a ‘kingdom of priests’ (Exod. 19:6); but Israel violated the law, and God shut up the priestly office to the Aaronic family, appointing the tribe of Levi to minister to Israel, thus constituting the typical priesthood (Exod. 28:1).”

In other words, the Levitical priesthood, like the entire Old Covenant, never was God’s ultimate purpose for Israel. Even before the Ten Commandments, the ordinances, and the judgments of the law were given, God had declared his ultimate desire for Israel to become a “kingdom of priests” (Exod. 19:5-6).

However, instead of progressing from the family-head priesthood to the priesthood of every believer, Israel proved itself unworthy and forfeited God’s originally purposed universal priesthood. The Levitical priesthood was actually a digression because of Israel’s sin in worshiping idols while Moses was away receiving the Ten Commandments. This sad story is found in Exodus 32. The result of Israel’s sin was the limited Levitical priesthood with its death decree on any who would dare “come near” to sacrifice to God directly.

“Speak to the children of Israel, that they bring me an offering; of every man that gives it willingly with his heart you shall take my offering” (Exod.
25:2). “And you shall take the atonement money of the children of Israel, and shall appoint it for the service of the tabernacle of the congregation” (Exod. 30:16).

What would have happened if Israel had not sinned in making and worshiping the golden calves? The sequence of events is not difficult to imagine.

One: Israel would have immediately become a “kingdom of priests,” fulfilling Exodus 19:5-6.
Two: If all were priests, then all would inherit land equally. Tithes would not replace land inheritance.
Three: Since there would be millions of priests to assist Aaron and his family, none would be gone from home long enough to require sustenance from tithing.
Four: The tithing ordinance of Numbers 18 would have never been enacted.
Five: The servant duties performed by the non-priestly Levites would be shared by all priests from all of the people.
Six: Freewill offerings and the temple shekel would provide sufficient funds. This was God’s plan before the Levites were chosen to substitute for all of their brothers (my speculation).

“\textit{In the Church Age, all Christians are unconditionally constituted a ‘kingdom of priests’ (1 Pet. 2:9; Rev. 1:6), the distinction which Israel failed to achieve by works. The priesthood of the Christian is, therefore, a birthright, just as every descendant of Aaron was born to the priesthood (Heb. 5:1).}”

Tithing is not mentioned in the book of Exodus which assigned priestly duties only to Aaron and his sons, but did not detail the system or assistants. Since three priests could not possibly handle millions of worshipers, logic dictates that a more involved priesthood would follow. In God’s original purpose, this “more involved priesthood” was a priesthood of every believer (Exod. 19:5-6) to draw near to him. However, when Israel sinned, this purpose was temporarily replaced by the Levitical priesthood and the tithing ordinance of Numbers 18 was enacted to support them. Therefore, tithing was only enacted as an ordinance of the law after God had replaced His national priesthood purpose with the very limited priesthood of the Levites.

Consequently, since tithing was not an ordinance of God until the Levites replaced the universal priesthood concept, there is no valid reason to believe that tithing should exist under the Christian concept’s return to God’s original purpose for the universal priesthood of believers! The believer-priest now stands in the same position today in which God originally wanted all Israel to stand in Exodus 19:6.
“The chief privilege of a priest is access to God. Under the law only the high priest could enter ‘the holiest of all,’ and that but once a year (Heb. 9:7); but when Christ died, the veil, a type of Christ’s human body (Heb. 10:20), was rent, so that now the believer-priests, equally with Christ the High Priest, have access to God in the holiest (Heb. 10:19–22). The High Priest is corporeally there (Heb. 4:14–16; 9:24; 10:19–22).”

Not only does the believer-priest replace the Levitical priests, he has the same privileges as the Aaronic high priest. The Aaronic priesthood definitely preceded the Levitical system and the tithing ordinance. Although the extension of this concept to abolish tithing seems odd to most of us, this is because we have constructed a system of salaries, buildings, and dependencies beyond that which is taught or implied in the New Covenant. While the Apostle Paul was a very great evangelist who established many house churches, he worked as a tentmaker for his sustenance and never seriously complained. In fact, he preferred it that way. (See the chapters on First Corinthians 9 and Acts 20.)

“In the exercise of his office the N.T. believer-priest is a sacrificer who offers a fourfold sacrifice: (1) his own living body (Rom. 12:1; Phil. 2:17; 2 Tim. 4:6; Jas. 1:27; 1 John 3:16); (2) praise to God, ‘the fruit of our lips giving thanks to his name to be offered continually (Heb. 13:15); cf. Exod. 25:22, ‘I will commune with you from above the mercy seat’ (3) his substance (Rom. 12:13; Gal. 6:6, 10; Tit. 3:14; Heb. 13:26; 3 John 5–6); and (4) his service, i.e. ‘to do good’ (Heb. 13:16). Second, the New Testament priest is also an intercessor (Col. 4:12; 1 Tim. 2:1).”

It is important to realize that, in the New Covenant, Christ is the high priest, and every believer is a priest (1 Pet. 2:9-10; Heb. 10:19–22; Rev. 1:6). The primary teacher of the church is neither priest nor preacher, but the Holy Spirit (John 14:15-17; 16:12-14). God said “I will put my laws into their mind and write them in their hearts” and “no longer will a man teach his neighbor” because “all shall know me” (Heb. 8:10-11).

The believer-priest is at the heart of the New Covenant! Instead of priests being responsible for teaching the Mosaic Law, every believer is responsible for his or her own spiritual seeking after God’s will. Every function performed by the Old Covenant priest who received tithes is NOW performed by every believer-priest. Again, the believer-priest, and NOT the pastor-teacher, replaced the Old

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Ibid., s.v. “1 Pet. 2:9.”
Covenant priest! What this truth does to the Mosaic Law ordinance of tithing should be self-evident.

The “pastor-teacher” of the New Covenant church fills an entirely new office not found in the Old Covenant rules for priests (Heb. 7:14-15). This office does NOT exist because of Mosaic Law provisions, but functions under principles of grace and faith (Heb. 7:16). Since the connection is not linear (straight-line), there is no Scriptural justification for shifting law-tithing from Old Covenant priests to the pastor-teachers. In fact, there is Scriptural justification for not transferring the tithe obligations from Old Covenant priests to New Covenant pastor-teachers (Heb. 7:14-19). Also, tithing is not included in the list of qualifications for elders and deacons in Timothy and Titus.

The New Covenant pastor-teacher has more in common with the Old Covenant prophet, and, later, the rabbi, than its priest. Many Old Covenant prophets were not Levites. They ministered by faith, depending on God’s provisions and their own hands at a trade. Therefore, it is erroneous to act as if the New Covenant pastor took up where the Old Covenant Levitical priest left off and is, therefore, due the priest’s “tithe.”

One final important comment must be made about the doctrine of the priesthood of believers. The earliest church fathers and church historians give ample evidence that there was no distinction between the laity and clergy for almost two hundred years. When this non-distinction was lost, when the clergy evolved into a superior hierarchy, when the local bishop was transformed into a ‘bishop-priest,’ when the doctrine of the priesthood of believers was pushed out of the way—then a full-time paid clergy began to emerge in church history, which opened the way for tithing to re-enter much later in support of an unscriptural exclusive “priesthood” in the church. Unfortunately even most Protestant churches treat their preachers and pastors as “priests” by expecting them to perform most of the priestly functions for the laity.

While there is nothing inherently wrong with a full-time paid clergy supported from free-will offerings, the original advocates of tithing in the church (such as Cyprian) did so on the false premise that the priesthood of believers had been replaced by an Old Testament equivalent of the priesthood and its rituals.
First Corinthians 9:1-19
Paul Refused His “Right” of Support

First Corinthians, chapter 9, is very important for those seeking to know the truth about New Covenant tithing. Why? Because it focuses on the “right,” “power,” or “authority” (Greek: exousia) of gospel workers to compensation. If tithing were indeed a New Covenant law for support of the gospel worker, then this would be the most appropriate chapter to discover the doctrine.

This letter was written near the middle of the first century between 20-30 years after Calvary. As long as the Jewish synagogues allowed Christians to worship with them on their Saturday Sabbaths, the Roman authorities considered them merely as a branch of Judaism. However, those Christians who refused to be connected to Judaism were considered to be an un-licensed (or illegal) religion but were not generally hunted and persecuted until Christianity became an outlaw religion around A.D. 80. Until approximately A.D. 260, for most of the church meeting places would be hiding places in homes, abandoned places, catacombs, or caves—wherever meetings could be held without discovery by the Roman Empire which was constantly searching for those guilty of plotting its overthrow.

This historical data is important because our modern mind-set wants us to picture “churches” as we know and recognize churches today, which is not true.
Except for the state-approved synagogues for Jewish worship, early Christians had no signs on the door and no buildings to proclaim as their own.

The subject of full-time support for the gospel minister centers on verse 14. While theologians and full-time gospel workers usually argue for their tithe support from this text, church historians usually disagree concerning tithing. My research revealed that church historians, regardless of denomination, often agree that it is highly unlikely that early Christian leaders received full-time compensation for ministering to churches. First, like Paul, almost all (if not all) of the Christianized rabbis, scribes and lawyers would have refused total sustenance (or any sustenance) for teaching God's Word because of their traditional Jewish prohibitions against it. These, like Paul, would have insisted on having trades to sustain themselves. Likewise, the Christianized former-priests considered the tithes as belonging only to purely Jewish Temple worship services as discussed in my chapter on Acts 15 an 21.

Second, the Roman government made it their business to know the occupational status of its citizens in order to assess taxes and to identify revolutionaries. They would have become suspicious of someone who had no obvious legal trade and did not appear to be a beggar. One could not tell the Roman census-takers that his sustenance was provided by Christian church members. One must have a legitimate and evident trade in order to keep from being held in suspicion and/or imprisoned!

The Lion Encyclopedia of the Bible: “It is likely that some form of trade guilds came into being fairly early, especially in the cities, where the different crafts seem to have had their special quarters. The Bible mentions the carpenters’ quarters, the potters’, the goldsmiths’, and the perfumers’ sections.” … “In New Testament times trade guilds were well-known in the Roman Empire. But they had to have a license to make sure they were not simply a cover for undesirable political activities.”

How does this discussion relate to tithing? Much indeed! First, Scripture does not record any post-Calvary tithing to support a full-time clergy. Second, if such full-time support did exist, Roman authorities would arrest them for leading an un-licensed (or illegal) religion. As it was, many were arrested and put to death after A.D. 80 for leading an outlaw religion and for defending the faith. Third, although Cyprian (A.D. 250) loosely used the word, “tithe,” and unsuccessfully advocated tithing, he did so as a strong disciple of Tertullian, the great ascetic. Cyprian had renounced his worldly possessions when he was baptized and was extremely strict about sharing all tithes and offerings with the poor. Fourth, none

of the earliest church fathers said that exact tithing was used to support full-time ministry. **Fifth**, tithing was not enforced as a church law for over 700 years after Calvary. Even Cyprian also said that bishops received according to their dignity and merit.

1 Thess. 2:9 For you recall, brothers, our labor and hardship, how working night and day so as not to be a burden to any of you, we proclaimed to you the gospel of God.

2 Thess. 3:8 Neither did we eat any man's bread for nothing, but worked with labor and travail night and day, that we might not be a burden to any of you.

Acts 20:34 You yourselves know, that these hands have ministered to my necessities, and to them that were with me.

First Corinthians, chapter 9, is a good example of the previous discussion. While working at his trade as a tentmaker (Acts 18:3) and receiving occasional help from other churches, Paul arrived at the quarrelsome church in Corinth.

9:1 Am I not an apostle? Am I not free? Have I not seen Jesus Christ our Lord? Are you not my work in the Lord?

9:2 If I am not an apostle to others, yet doubtless I am to you, for you are the seal of my apostleship in the Lord.

Immediately Paul and his company were challenged about their lack of credentials. Having been sent forth from Antioch instead of Jerusalem, he and Barnabas had picked up other helpers such as Timothy and Titus. The question of proper credentials was evidently not resolved because it is again mentioned in Second Corinthians, chapter 3. “Am I not free,” he later clarified, refers to his freedom to accept or reject any compensation for his work of ministry, especially as an Apostle who had seen the Lord.

9:3 My answer to them that examine me is this,

9:4 Have we not power [a right] to eat and to drink?

9:5 Have we not power [a right] to lead about a sister, a wife, as well as other apostles, and as the brothers of the Lord, and Cephas?

9:6 Or is it only Barnabas and I who have not power [a right] to stop working?

It appears that Paul was answering false accusations that he wanted enough sustenance to stop working for a living and live predominantly from church support. Evidently some of the apostles from the Jerusalem church had received some amount of sustenance for their mission efforts. In verses 3-6 Paul was merely
asserting (not asking for) his equal privilege, or right, to receive sustenance just as
the others had their rights (which he would have refused).

9:7 Who goes to war any time at his own expense? Who plants a vineyard,
and does not eat of the fruit thereof? Or who feeds a flock, and does not eat
of the milk of the flock?
9:8 Am I saying these things as a man, or does not the law say the same
also?
9:9 For it is written in the law of Moses, You shall not muzzle the mouth of
the ox that treads out the grain [Deut. 25:4]. Does God take care for oxen?
9:10 Or does the law say this also for our sakes? For our sakes, no doubt, this
is written, that he that plows should plow in hope; and that he that threshes
in hope should be partaker of his hope.
9:11 If we have sown to you spiritual things, is it a great thing if we shall reap
your carnal things?

In verses 7 through 13 Paul argued that vocations compensate their workers
from principles which govern that particular vocation. The soldier gets a small
salary and receives spoils of war. The grape grower eats the grapes he grows. The
herdsman drinks milk from the herd. The ox which grinds grain is allowed to eat
the grain while it is grinding.

9:12 If others are partakers of this power [right] over you, are not we also?
NEVERTHELESS, we have not used this power, but endure all things, unless
we should hinder the gospel of Christ.

Having established his right to receive sustenance for gospel ministry, Paul
then concludes with his great “nevertheless” statement which is so often ignored
by those who insist that gospel workers should expect full-time support through
tithes or otherwise. For Paul, at least, the freedom to preach the gospel unhin-
dered superseded his right to expect full-time support.

With this text in mind, in one of my articles I commented that “Paul preferred
to work for a living rather than accept full-time support.” Somebody commented,
“I thought that Paul preferred to preach the gospel full-time.” I stand by my
statement. Under the circumstances, Paul did NOT “prefer” to preach full-time!
His world simply did not offer that choice! First, he would have to register at the
Roman census with some kind of legal occupation. Second, as a former Jewish
rabbi, Paul would have considered it a sin to accept money for teaching God’s
Word. Paul only accepted money because he was poor and not because he was
a gospel minister. Third (and to the context), Paul did not want to “hinder” the
gospel by receiving support from others if such support might be used against
him in a slanderous manner. Accepting support from anybody in the Corinthian
church would have jeopardized his ministry there.
9:13 Do you not know that they which minister about holy things live of the things of the temple? And they which wait at the alter are partakers with the alter?

In order to understand God’s Word, most of us must first clear our heads of the assumption that all priests and all Levites were full-time ministers and full-time servants for God. Actually, during most of the year over 95% of the priests and Levites (23 of 24 courses) were NOT in the Jerusalem Temple but were “in their fields” with their wives, children, and servants (Num. 35:2; 2 Chron. 31:15-19; Neh. 10:37,38; 11:20; 12:44,47; 13:10). Except for the high priest, they did not permanently live in Jerusalem because it was NOT a Levitical city (Joshua 21) where the Law commanded them to live.

According to Edersheim, priests received income from 24 sources and their tenth of the tithe was one of the least. All of the firstfruits, firstborn, vow offerings, animal skins, and portions of sacrifices ONLY went to those priests who were presently “grinding the grain”—ministering at the Temple.

Today, while many gospel workers desire to follow Paul’s examples in soul-winning, few want to follow his example in self-sacrifice for the sake of the gospel. Indebted to no man, and obligated to no man (except to preach the gospel), Paul had no intention of teaching tithing for himself or others! He simply did not see tithing as part of God’s New Covenant plan of freedom and liberty. Also, we must not forget that, at the time this letter was written, the Jewish Christians in Jerusalem were still fanatically devoting themselves to the Mosaic Law and, therefore, were still tithing to the Temple per Acts 21:20.

9:14 Even so (in the same manner)

There are several major spokesmen for tithing who use 1st Corinthians 9:13, 14 as their strongest argument for Christian tithing. They ignore the connection between 9:7 through 9:13 and focus instead only on verses 13 and 14. The key word in their argument is the first Greek word in the verse which means “in the same manner.”

MAJORITY HERMENEUTIC: This first word in verse 14 refers back to all of verses 7 through 13. The principle, or hermeneutic, is “Each group (secular and sacred) has a ‘right’ to share from that activity in which it works.” All six of the examples demonstrate that one is sustained by the principles of the activity in which he labors. “In the same manner” gospel workers live by gospel principles from which they labor.” Verse 14 is a final conclusion to all of verses 7-13 which change from secular to Law to gospel. In verse 15 “these rights” (NIV) again refers

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82 Temple, Edersheim, 102-103.
to everything mentioned in verses 7-13 and not merely verse 13. All of the context of 9:7-13 is considered and almost all commentaries agree. Do the research.

**MINORITY HERMENEUTIC:** Verse 14 is only a conclusion which closely connects verse 13 with it. Verse 13 clearly states that Temple workers were sustained by tithing. New Covenant gospel workers have replaced Old Covenant Temple workers. Therefore New Covenant gospel workers should be supported “in the same many” or “using the same principles” as Old Covenant workers.

In September 2005 Allan Meyer introduced this logic by saying, “We are getting near the punch-line folks” and concluded by saying “Deal with 1 Cor 9 honestly or get out of the kitchen.” He summed up his hermeneutic in February 2006 saying, “By the same principle. That principle, that principle running right through the Old Testament, where God’s workforce were looked after by the tithe is to be applied in the New Testament context as the way in which God’s workers in the New Testament will be supplied.”

**REBUTTAL:** This argument is self-defeating because it proves too much! This is because Numbers 18 is not an exclusive reference to tithing, but includes ALL forms of Levitical support which tithe-teachers definitely do not want to allow! When they insist that gospel workers are to be paid “in the same way” that Old Covenant priests were paid in Numbers 18, then they have recklessly opened the door wide to the real principles found in Numbers 18. In reality it is very good that they literally follow NONE of those OT principles! See my chapters on Numbers 18 and *Principles for Tithe-Teaching Churches.*

It is more wrong than correct to say “It was the tithe that supported God’s servants in the Old Testament dispensation” because the priests received most of their support from things other than the tithe—things such as freewill offerings, vow offerings and sacrifices (Numbers 18:1-19). Priests only received one tenth of the whole Levitical tithe (Num 18:25-28; Neh 10:37-38). As previously pointed out, modern “Levite” equivalents in Christian churches are not ministers and are often **unpaid.** It is also wrong to equate New Covenant preachers as the replacement for the Old Covenant priests.

Adopting Old Testament giving principles “in the same manner” would force the church to also copy every other Levitical and priestly support principle found in the Old Testament. This logic would forbid missionary support and would require churches to abolish the doctrine of the priesthood of believers and put to death those who tried to worship God directly.

**The Key Verse**

9:14 Even so has the Lord ordained that they which preach the gospel should live of the gospel.
This text is quoted more than any other text by gospel workers to prove that they deserve “full-time” support for their ministry. Since several people who have read the first edition of this book have wrongly concluded that I oppose supporting full-time gospel workers, I need to carefully state my understanding of Scripture. My complaint is with those who twist Scripture and teach that all ministers should be full-time because the Bible teaches it. My previous chapters on First Chronicles 23-26, Second Chronicles 31, Nehemiah 10-13 and my discussions of the Levitical cities in Joshua 21 have convinced me that neither priests nor Levites ever worked “full-time” as ministers. Biblical, rabbinic, and secular history all confirm the fact that many priests, Levites, and rabbis supported themselves in various trades, crafts, and political positions both inside and outside of the events of God’s Word.

I AM NOT OPPOSED TO FULL-TIME MINISTRY! If a church can support full-time ministers and missionaries without teaching error to do so, then I pray that God will richly bless them. However, I am opposed to anybody who teaches that full-time ministry is a Biblical command (which Paul chose to disobey). I am even more opposed to those who teach that full-time ministers must be supported by so-called “tithing”!

Shock! The Bible does NOT say that priests and Levites were not supposed to work outside of the Temple. The Bible DOES say that the tithes and offerings they received for work they performed in the Temple was instead of land inheritance (Num. 18:20-24)! This is a huge difference. If priests and Levites were only allowed to perform full-time religious work, then King David made a terrible mistake in First Chronicles 23:4. It would also make them little more than freeloaders who only worked one week out of twenty four. Just as those who DID have land inheritance could also work other occupations, even so the priests and Levites who did NOT have land inheritance could also work other occupations. The difference is “land inheritance” and not “full-time ministry.” Who do you think herded the tithed animals? Where do you think they got the skills to maintain and supervise maintenance of the Temple? How did they justifiably act as civil judges and run the Temple marketplace and money-changing tables?

Long before the time of Jesus, the priests and Levites had distanced themselves from the average Jew by politics, wealth, ritual, and pure snobbery. We see this best in Jesus’ parable of the good Samaritan.

While they controlled the Sanhedrin (the court system), the spiritual vacuum they had left by not teaching the Law had been filled by synagogues under the leadership of mostly non-priestly and non-Levitical rabbis. These rabbis, who set the example for Paul and the earliest church, predominantly considered it sinful to teach the Law for monetary or other profit. My point is this: the very existence of the schools of the prophets in the Old Testament times and the synagogues
There is no evidence that the priests and Levites spent their time away from the Temple teaching the Word of God. Those who teach that First Corinthians 9:14 commands a full-time ministry completely ignore the greater gospel principle found in verses 12 and 15. Verse 14 prompts questions which need to be properly answered before ultimately deciding upon its proper application.

What is the origin of this quotation? Since verse 14 has no definite parallel in Scripture, any clear application is impossible. The cross-referencing in many Bibles from the *Treasury of Scripture Knowledge* sends the reader to Matthew 10:10 and Luke 10:7 which end by Jesus saying “for the workman/laborer is worthy of his hire.” Many other reference works also agree that this verse probably alludes to Matthew 10 and Luke 10. For example, this is also the cross-reference in *Adam Clarke’s Commentary*, *Barnes’ Notes*, *Jamieson, Fausset, and Brown Commentary*, *Robertson’s Word Studies*, and the *Wycliffe Bible Commentary*.

If the quotation from Jesus is indeed from Matthew 10:10 and Luke 10:7, then what impact does this have on tithing to support gospel ministers? Tithing is nowhere seen or even implied in Matthew 10 or Luke 10! Matthew 10 contains instructions to the twelve as Jesus sent them out and Luke 10:1-17 contains similar instructions to the seventy. Both passages describe temporary evangelistic efforts just as modern evangelistic crusades send out (predominantly unpaid) workers to canvas cities before the crusade begins. Both accounts also describe the life of those gospel workers in terms of food-less, shelter-less, and penny-less workers dependent entirely on the grace of God to daily supply their needs by freewill charity from those who are being served. Also, sustenance for the gospel workers of Matthew 10 and Luke 10 compares to that of the Old Covenant prophets rather than to the Old Covenant priests and law-tithing.

At least while the disciples and seventy were serving with Jesus, their lives were exactly as described in Matthew 10 and Luke 10. Like the ox threshing the grain and the priests and Levites serving for their week in the Temple, they survived from the gifts of others. This was an even lower standard than that by which Paul followed during his years of mission service. Tithing definitely does not enter this picture for full-time gospel support.

What is meant by the phrase, “they which preach the gospel should live of the gospel”? When this phrase is taken out of its context, it is applied as a proof-text for mandatory full-time support of gospel workers. However, this phrase is obviously the conclusion of the immediate preceding phrases. Therefore, if the preceding

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83 Jerome Smith, *Treasury of Scripture Knowledge*, CD-ROM (Seattle: Biblesoft, 1999), s.v. “1 Cor. 9:14.”
phrases do indeed refer to Matthew 10 and Luke 10, then it cannot possibly be used to support tithing.

The KJV phrase, “they which preach the gospel should live of the gospel,” is translated “get their living from the gospel” (NAS); “receive their living from the gospel” (NIV); “by the gospel” (RSV); and “should receive their livelihood” (Phillip’s). The Greek is literally ho kurios (the Lord) dieetaxen (ordained) tois (those) to (the ones preaching the gospel) ek tou euangelliou (from the gospel) zeen (to live).” Many translations of the Greek word, “zoee,” give the impression that this word exclusively refers to a full-time occupation, which is very far from being its real meaning. This key Greek word is parsed as a present active infinitive verb. “Zoee” (Strong’s 2198) occurs over 140 times in the New Testament and is most often translated as the verbs “live” and “alive,” the noun “life,” and the particle “living.” “Zoee” is most often “life” itself, the opposite of “death.” (Compare 1 Cor. 7:39; 15:45; 2 Cor. 1:8; 3:3; 4:11; 5:15; 6:9, 16; 13:4.) In researching the 140 plus uses of this word in Scripture, there is no justification for insisting that the word must only be interpreted in this text as equivalent to “livelihood,” “occupation,” “profession,” “trade,” “craft,” “labor,” or “work.”

As a matter of biblical fact, zoee is far from the best word to use for “livelihood.” If Paul had intended to unquestionably convey the idea of “livelihood,” or “occupation,” he had many much better words from which to choose. Bios (Strong’s 979) occurs 11 times and means “livelihood” in Luke 15:12. The verb, ergazomai (Strong’s 2038), occurs 37 times and is the kind of work Jesus and the Father perform in John 5:17. Ergasia (Strong’s 2039) occurs 6 times and means “craft” or “occupation” in Acts 19:25. Ergates (Strong’s 2040) occurs 17 times and is translated “laborers” and “workers.” Technee (Strong’s 5078) occurs 3 times and means “trade, skill, or occupation” in Paul’s tentmaker text of Acts 18:3. Meros (Strong’s 3313) means “craft” in Acts 19:27. The point is that several of these Greek words much better convey the idea of a full-time profession, occupation, trade, or craft in which to earn a living. “Living,” at least in First Corinthians 9:14, best refers to gospel principles of grace and faith, rather than to a lifestyle occupation.

First Corinthians 7:20 is an extremely interesting text to look at in this discussion of tithing. “Let every man abide in the same calling (Strong’s 2821) wherein he was called.” In its context, Paul was teaching that, unless our job or life situation is immoral or unjust, we should remain where we are! This makes sense when viewed from the tradition that one’s vocation was a calling from God. The author of this statement, Paul, makes it even more interesting, because Paul remained in his secular “calling” as a tentmaker while pursuing his spiritual calling as a gospel evangelist. Such an attitude would certainly prevent a tithing doctrine.

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84 Strong’s, s.v. “zoee, N.T. 2198.”
“Gospel” is the most important word in 9:14, not “live.” Those who preach from “gospel” principles should depend on “gospel” principles to sustain themselves. “From the gospel” means “from faith,” but not from law! This is yet another reason to exclude law-tithing from the formula for supporting gospel workers. They are not “law workers,” but “gospel workers!” The gospel, not the law, is “ἐκ πίστεως εἰς πίστιν,” that is, it comes “out of faith” and goes back “into faith” (Rom. 1:17). The gospel contains no part of the law! It is purely of faith from beginning to end. Yet, it is astounding how many “gospel” churches correctly insist on basing every New Covenant gospel doctrine on post-Calvary texts—except tithing. However, God did not say that “everything in the gospel is from faith to faith—except tithing.” The disciples in Matthew 10 and the seventy in Luke 10 did not depend on tithing and principles of law for sustenance while they were ministering for Jesus. Instead they depended entirely on gospel principles and freewill offerings. The better they served God’s people, the better God’s people responded out of love and appreciation to them.

9:15 But I have used none of these things; neither have I written these things, that it should be so done to me, for it were better for me to die, than that any man should make my glorying void.

Most commentaries, systematic theologies, and books on biblical principles of interpretation are written by gospel ministers who are receiving full-time sustenance as gospel workers. Therefore, one can logically expect almost every commentator to interpret verse 14 as support for full-time gospel workers. True objectivity is lost. For example, one commentator says, “Has the Lord appointed, commanded, ‘arranged’ that it should be so ‘dietachee.’ The word here means that he has made this a law, or has required it.” A second says, “Just as God gave orders about the priests in the temple, so did the Lord Jesus give orders for those who preach the gospel to live out of the gospel. Evidently Paul was familiar with the words of Jesus in Matthew 10:10 and Luke 10:7 either in oral or written form. He has made his argument for the minister’s salary complete for all time.” And a third says, “The same Lord Christ ‘ordains’ the ordinances in the Old and in the New Testaments (Matt. 10:10).”

There are two reasons to question the previous three conclusions. First, if Matthew 10 and Luke 10 constitute an unchanging “commanded” covenant and the “ordained” “law” or “ordinance” for gospel workers, then New Covenant gospel workers are commanded to live day by day, as paupers, in total dependence.

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85 Barnes, s.v. “1 Cor. 9:14.”
86 Robertson’s, s.v. “1 Cor. 9:14.”
87 Jamieson, s.v. “1 Cor. 9:14.”
on the charity of those they serve in obedience to gospel (not law) principles. The 12 and 70 were all Jews. Jewish tradition quoted elsewhere from the Didache and other sources in this book indicates that evangelists were only permitted to depend on charity for two or three days at each place before moving on or taking up a trade.

Second, if verse 14 is a direct command to institute a full-time ministry, then Paul deliberately disobeyed this direct ordained command of Jesus in verse 15. “For you remember, brothers, our labor and travail: for laboring night and day, because we would not be chargeable to any of you, we preached to you the gospel of God” (1 Thess. 2:9). “Neither did we eat any man’s bread for nothing; but worked with labor and travail night and day, that we might not be chargeable to any of you” (2 Thess. 3:8). Paul did exactly the opposite of what some say that Jesus supposedly commanded in Matthew 10 and Luke 10 in order to preach unhindered.

Instead, Paul placed his total faith in the gospel principle of “freedom” rather than “privilege.” For Paul, the gospel principle of “freedom” outweighed his gospel “right” to receive sustenance for gospel service. He refused his legitimate right in order to win more souls for Christ. Paul would rather be dead than to have somebody think that he served Christ for worldly gain.

Neither was Paul disobeying a direct command from Christ in refusing his right to support. In reality, Christ “ordained” gospel workers to live every day from “gospel” principles which greatly supersede law principles. Those who make verse 14 say anything beyond gospel principles, like law-tithing, are simply ignoring its context.

9:16 For though I preach the gospel, I have nothing to glory of; for necessity is laid upon me; woe to me if I do not preach the gospel!
9:17 For if I do this thing willingly, I have a reward; but if against my will, a dispensation of the gospel is committed to me.

For Paul, the previous discussion about the “right” to be paid for serving Christ, including verse 14, totally misses the reason for his compulsion and motivation. After arguing and proving that he had a “right” to be paid if he desired to insist on such a “right,” Paul then declined to exercise that right! Paul had a lot of accusers in Corinth. Proving his point was more important that the “content” of the argument.

Paul had no intention of receiving full-time support and only accepted limited partial sustenance (as a poor person) from other churches. For Paul, the former Jewish rabbi, tithing was as foreign as all of the other law principles which he had replaced with gospel principles. He did not serve God because he viewed himself as a soldier, farmer, herdsman, grinding ox, or Levitical priest (vv. 7-13). No!
He said “necessity is laid upon me.” The NAS says “I am under compulsion.” His calling to preach was a “dispensation, a sacred trust, a stewardship” which is reflected in Paul’s more familiar term of being a bond-slave to Christ. From Paul’s point-of-view, the more free he was from obligations, the more unhindered he could preach the gospel in all of its power.

9:18 What is my reward [pay, wage] then? Truly that, when I preach the gospel, I may make the gospel of Christ without charge, that I do not abuse my power in the gospel.

9:19 For though I am free from all men, yet I have made myself servant [bond-slave] to all, that I might gain the more.

Although Paul does not eliminate the possibility of full-support for gospel workers other than himself, he certainly does not teach it either. Just as they were for Paul, verses 15-19 should be the mountain top shout of many gospel workers today. We need less complaining about “rights” and more action motivated by “liberty” and what can be accomplished when hindrances are removed.

Paul did not preach because he was paid a salary and was obligated as a steward to an earthly master (9:17). Read verse 18 again. “What then is my reward? That, when I preach the gospel, I may offer the gospel without charge, so as not to make full use of my right in the gospel.” His reward, or pay, WAS the ability of preaching FOR FREE, without charge! His reward WAS “not using” his “right” to receive wages! Stop and think about it!

Why did Paul refuse a salary? In addition to the three points given at verse 12—fourth, his culture and tradition as a Jew expected all men to learn a trade and be self-sufficient. Fifth, he wanted to serve and provide for others—not have others serve and provide for him (9:19). Above all else, Paul wanted to be a more effective soul-winner. Being free from asking others for a salary “that I might win the more” was Paul’s motivation (9:19). Whatever sacrifice or effort it might take to win others to Christ, even refusing his right of a salary, Paul was prepared to make that sacrifice or effort (9:20-27).

The Living Bible is worth reading here, “And this [refusal of support] has a real advantage; I am not bound to obey anyone just because he pays my salary; yet I have freely and happily become a servant of any and all so that I can win them to Christ.” While we may have far less large churches, we would have many more thousands of smaller churches.

In First Corinthians 9 Paul affirmed that he would not let money become an issue that would hinder his preaching of the gospel. Although his “rights” as an apostle and gospel minister did indeed include receiving some support for service for Christ as a poor person, tithing was not mentioned as one of those “rights”—
nor was it wanted. Paul would have certainly refused a tithe just as he refused regular offerings as contrary to his freedom in Christ.

Additional Comments on Matthew 10 and Luke 10

Many gospel workers will quote First Corinthians 9:11-14 and “the laborer is worthy of his wage” from Matthew 10:10, Luke 10:7, or First Timothy 5:18 to prove that they should be totally supported by the church. However, the entire context of Matthew 10:10 and Luke 10:7 is impossible to work into such a simple conclusion.

Matt. 10:8 Heal the sick, cleanse the lepers, raise the dead, cast out devils; freely you have received, freely give.
Matt. 10:9 Provide neither gold, nor silver, nor brass in your purses,
Matt. 10:10 Nor scrip for your journey, neither two coats, neither shoes, nor yet staves; for the workman is worthy of his food [support: NAS] [Greek: *trophees*].
Matt. 10:11 And into whatsoever city or town you shall enter, inquire who in it is worthy; and there abide till you go from there.

Luke 10:4 Carry neither purse, nor scrip, nor shoes; and salute no man by the way.
Luke 10:5 And into whatsoever house you enter, first say, Peace to this house.
Luke 10:6 And if the son of peace is there, your peace shall rest upon it; if not, it shall turn to you again.
Luke 10:7 And in the same house remain, eating and drinking such things as they give; for the laborer is worthy of his hire [reward] [Greek: *misthos*]. Go not from house to house.

Concerning Matthew 10:8-9, the Wycliffe Bible Commentary says, “These ministrations were to be performed freely, without charge, for their authority had been received in this manner. These instructions apply only to this specific mission of limited duration.” If this is true, then how can tithe-teachers say that First Corinthians 9:14 alludes to Matthew 10:8-11 and Luke 10:4-7? Also, according to the early document, Didache, after a “limited duration,” even gospel workers were expected to either leave or take up a craft, as did Paul. Yet how many evangelists or preachers follow more than two of the instructions in Matthew 10 and Luke 10? Is one honest to the context by ignoring the other points? The context neither teaches tithing nor full-time support for the ministry!

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88 Wycliffe Comm., s.v. “Matt. 10:8-9.”
Concerning First Corinthians 9:14 the following quotations predominantly from church HISTORIANS from many denominations should not be ignored. Difficult as it may be, theologians must admit that their own historians are correct in asserting that tithing was neither taught nor practiced in the early church. These quotations certainly do not allow room for the doctrine of tithing, as seen in many Christian churches today.

Robert Baker, *A Summary of Christian History*

This Southern Baptist textbook states, “The leaders [before A.D. 100] usually worked with their hands for their material needs. There was no artificial distinction between clergy and laity.” He later added, “The earliest bishops or presbyters engaged in secular labor to make their living and performed the duties of their church office when not at work”\(^89\)

The Code of Jewish Law

The *Code of Jewish Law* says that a poor sage who studies the law is to be established in a business and given superior treatment to assure that he is successful. “Even if an honored sage becomes poor, he should find some occupation, even of a menial kind, rather than depend on men.”\(^90\)


This Southern Baptist textbook states, “Among the Jews professional life was limited. The one widely extensive profession was that of rabbi, if profession it might be called, for most rabbis followed some trade or secular pursuit for a livelihood, while devoting all the time possible to the study and teaching of the law…. Every Jewish boy was expected to learn some trade. Rabbinic tradition declared that ‘whoever does not teach his son a trade is as if he brought him up to be a robber’” (p. 149).

“Those who worked at a common trade frequently organized themselves into a trade-union, comparable to our modern labor unions. Thus there were guilds of bakers, of smiths, of fullers, and of practically every trade known to the period…. It is probable that there was a tent-makers guild, and it may be reasonably assumed that Paul was a member of it (p. 217).”

“The prevalent use of tents [by travelers] made the tent-making trade a lucrative occupation. One belonging to the same trade-guild, religious cult, or having any other personal relationship to any resident of the locality could nearly always find welcome more or less genuine in a private home…. This was the prevailing


\(^90\) *Code*, 1-114.
manner in which the first Christian missionaries were provided for, though likely the entertainment was tendered them without cost (cf. 2 John 10-11; 3 John 5-8)” (p. 221).91

Dana made another curious statement on page 127, “The priests but rarely came into contact with the people.” If this is true, then what did they do when they were among the 23 of 24 courses NOT ministering at the temple for one week at a time?

The Didache, or The Teaching of the Twelve

Paragraph XI: … “Now, as concerning the apostles and prophets according to the teaching of the gospel, so do; and let every apostle that comes to you be received as the Lord; and he shall stay but one day, and, if need be, the next day also; but if he stay three days he is a false prophet. When the apostle goes forth, let him take nothing but bread, till he reach his lodging: if he ask money he is a false prophet…. But whosoever shall say in spirit, ‘Give me money, or other things,’ you shall not listen to him; but if he bid you give for others that are in need, let no man judge him.”92

Alfred Edersheim, Sketches of Jewish Social Life

“Thus … to come to the subject of this chapter … we now understand how so many of the disciples and followers of the Lord gained their living by some craft; how in the same spirit the Master Himself condescended to the trade of his adoptive father; and how the greatest of his apostles throughout earned his bread through the labor of his hands, probably following, like the Lord Jesus, the trade of his father. For it was a principle, frequently expressed, if possible ‘not to forsake the trade of the father” (p. 169). Furthermore, although its origins is unknown, Roman law required that a son should follow in the trade of his father (per the life of Martin, an early monk).

“And this same love of honest labor, the same spirit of manly independence, the same horror of trafficking with the law, and using it either as a ‘crown or as a spade,’ was certainly characteristic of the best Rabbis” (p. 172).

“For, in point of fact, with few exceptions, all the leading Rabbinical authorities were working at some trade, till at last it became quite an affectation to engage in hard bodily labor …” (p. 173).93


The stipends of the clergy were at first from offerings at the Lord’s supper. At the love feast preceding it every believer, according to his ability, offered a gift; and when the expense of the table had been defrayed, the bishop laid aside a portion for himself, the presbyters, and deacons; and with the rest relieved widows, orphans, confessors, and the poor, (Tertullian, d. 220, ‘Apology,’ 1 Cor. 3:9). Again, the stipend was in proportion to the dignity and merits of the bishops, presbyters, and deacons (Cyprian, A.D. 250, c. iv. ep. 6).94

George E. Ladd, Wycliffe Bible Commentary

[Acts 18:1-4] “It was customary for Jewish rabbis not to receive pay for their teaching, and therefore, Paul, who had been raised as a rabbi, had learned the trade of tent-making. The apostle did not at once launch into the evangelization of Corinth, but joined Aquila and Priscilla in practicing his trade during the week. The Sabbaths he devoted to preaching in the synagogues.”95

[Acts 20:34] “Paul reminded the Ephesians of his custom of making tents not only to support himself but to provide for the needs of others with him. He quoted a saying of the Lord which is not recorded in any of the Gospels, about the blessedness of giving…. The main objective of giving in the early church was to provide for the needs of the poor brothers rather than to support the preaching of the gospel as is the case today.”

Lenski, R.C.H., The Interpretation of St. Matthew’s Gospel

“Although all of the apostles were originally Jews, reared in tithing, with not one word did any of them even intimate that in the new covenant the Christians might find tithing a helpful method of making their contributions to the work of the church. This strong negative is immensely re-enforced by the totally different method suggested by Paul when he called on the churches for a great offering, 1 Cor. 16:1, etc; 2 Cor. 8:4, etc.

“Exegetically and thus dogmatically and ethically the New Testament is against tithing as a regulation in the new covenant. Desire for more money, also for more money in the church and for the church must not blind our eyes to the ways employed for getting more money” (pages 907-909).

The Lion Encyclopedia of the Bible

“Crafts were held in high regard by the Jews at this time. Craftsmen were exempt from the rule that everyone should rise to his feet when a scholar approached.

94 Jamieson, s.v. “1 Cor. 9:14.”
Most of the scribes probably had a trade. The writings of the rabbis mention a nail maker, a baker, a sandal maker, a master builder, and a tailor.\footnote{New Bible Comm., s.v. “Acts 18:1-4,” 2 Thess. 2:9,” and “2 Cor. 11:8.”}

The New Bible Commentary

[Acts 18:3] “It was regarded as proper for a rabbi to practice a manual occupation, so as not to make monetary profit out of his sacred teaching.”

[1 Thess. 2:9] “His policy [working night and day] not only reflected a desire to be financially independent of those among whom they ministered, but it also marked them off from the ordinary religious traffickers of the day, and showed the converts a good example.”

[2 Cor. 11:8] “Paul is really indicating that he did not receive wages \textit{at all} for preaching the gospel. If what was given him for his support by other churches was to be regarded as ‘earnings,’ then he had in effect ‘robbed’ them since the service given was not to them but to the Corinthians.”\footnote{New Bible Comm., s.v. “Acts 18:1-4,” 2 Thess. 2:9,” and “2 Cor. 11:8.”}

Philip Schaff, History of the Christian Church, Volume II

“In the apostolic church preaching and teaching were not confined to a particular class, but every convert could proclaim the gospel to unbelievers, and every Christian who had the gift could pray and teach and exhort in the congregation. The New Testament knows no spiritual aristocracy or nobility but calls all believers “saints,” though many fell short of this vocation. Nor does it recognize a special priesthood in distinction from the people, as mediating between God and the laity. It knows only one high-priest, Jesus Christ, and clearly teaches the universal priesthood, as well as universal kingship, of believers. It does this in a far deeper and larger sense than the Old; in a sense, too, which even to this day is not yet fully realized. The entire body of Christ is called ‘clergy,’ a peculiar people, the heritage of God” (p. 124).

“With the exaltation of the clergy [late in the third century] appeared the tendency to separate them from secular business, and even from social relations ... They drew their support from the church treasury, which was supplied by \textit{voluntary contributions} and weekly collections on the Lord’s Day. \textit{After the third century} they were forbidden to engage in any secular business, or even to accept any trusteeship” (p. 128).

On pages 387-427 Schaff discusses asceticism. In the universal church, the ascetics received the highest regard and sought with enthusiasm a martyr’s death (p. 391). “The ascetic principle, however, was not confined, in its influence, to the proper ascetics and morals. \textit{It ruled more or less the entire morality and piety of the ancient and medieval church}” (p. 392). “The orthodox or catholic
asceticism starts from a literal and over-strained construction of certain passages of Scripture” (p. 393). “Among these works [supererogation] were reckoned martyrdom, voluntary poverty, and voluntary celibacy. All three, or at least the last two of these acts, in connection with the positive Christian virtues, belong to the idea of the higher perfection, as distinguished from the fulfillment of regular duties or ordinary morality (p. 395).

“The ground on which these particular virtues were so strongly urged might be easily understood. Property, which is so closely allied to the selfishness of man and binds him to the earth, and sexual intercourse—these present themselves as the firmest obstacles to that perfection, in which God alone is our possession, and Christ alone is our love and delight” (p. 395). “The [Jewish Christian] Ebionites made poverty the condition of salvation.” (Even the name, “Ebionite,” is Hebrew for “poor.”)

“The recommendation of voluntary poverty was based on a literal interpretation of the Lord’s advice to the rich young ruler…. To this were added the actual examples of the poverty of Christ and his apostles, and the community of goods in the first Christian church in Jerusalem. Many Christians, not only of the ascetics, but also of the clergy, like Cyprian, accordingly gave up all their property at their conversion, for the benefit of the poor” (p. 396).  

98 Schaff, 118, 128, 391, 392, 393, 395, 396.
First Corinthians 16:
Giving to Needy Saints

First Corinthians 16:1-3 is quoted almost as often as 9:14 to demonstrate that Christians should support their church through tithes and offerings. Yet, the context of these verses does not contain a single word about tithes, money to “support” the local church, pay salaries, or sustain an organization.

16:1 Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do.

“Now concerning.” “Now” means that Paul is changing to yet another problem area faced by the Corinthian church. He has previously dealt with a different problem in almost every chapter. It is not surprising, therefore, that the Corinthians also had problems regarding freewill offerings for the needy. Those who argue that tithing was not mentioned in the New Testament because it was not a problem simply underestimate the problems in the churches. It is highly unlikely that the problems Paul addressed in each chapter would exist if the church was as faithful in giving as the argument from silence assumes.

“Concerning the collection for the saints.” The “saints” are specifically the needy in “Jerusalem” (v. 3). Famine was a common occurrence in Palestine throughout Bible history. Acts 11:27-30 tells of a “great famine throughout all the world, which came to pass in the days of Claudius Caesar,” at approximately A.D. 47. The Christian congregations decided to help those hit hardest by this famine in Judea. Acts 11:29-30 says, “Then the disciples, every man according to his ability,
determined to send relief to the brothers which lived in Judea: which also they
did, and sent it to the elders by the hands of Barnabas and Saul.” Acts 12:25
recorded that Barnabas and Saul delivered this first collection personally.
Paul probably brought famine relief on several return trips to Jerusalem.
In Romans 15:25-26 he wrote, “But now I go to Jerusalem to minister to the
saints. For it has pleased them of Macedonia and Achaia [Corinth] to make a
certain contribution for the poor saints which are at Jerusalem.” Galatians 2:9-10
mentions a collection, “And when James, Cephas, and John, who seemed to be
pillars, perceived the grace that was given to me, they gave to me and Barnabas the
right hands of fellowship, that we should go to the heathen, and they to the cir-
cumcision. Only they would that we should remember the poor; the same which
I also was eager to do.”
Second Corinthians 8:4 describes the Macedonian church’s strong commitment,
“Praying us with much entreaty that we would receive the gift, and take upon us
the fellowship of the ministering to the saints.” Second Corinthians 9:1 continues
the subject, “For as touching the ministering to the saints, it is superfluous for
me to write to you.” Therefore, every “giving” principle in Second Corinthians,
chapters 8 and 9 relates to this “collection for the saints” who were experiencing
famine conditions in Judea. The Christians in Macedonia had begged Paul “for
the favor of participation in the support of the saints” even “beyond their ability”
(2 Cor. 8:1-6).
At least three of Paul’s companions, Stephanus, Fortunatus, and Achaicus, had
“devoted themselves for ministry to the saints” (1 Cor. 16:15-18). Therefore, it
is clear that the “saints,” or “fellow believers in Judea,” is the ONLY focus in the
context of First Corinthians 16:1! This burden, shared by the leaders in Jerusalem,
and Paul, is either in the foreground, or background, of much of the book of Acts,
and many of Paul’s letters.
To summarize the problem, the situation in Jerusalem was very serious indeed.
Many Jews (especially the Sadducees) had reacted to Christianity with hostility,
cruelty, and depravation of basic necessities to Christians whenever possible. It
is also very possible that the early resources from Acts 2:46 had been exhausted
and the church needed to rebuild its financial foundation. Paul was instructing
the churches that it was their duty to help fellow believers in need. Therefore, the
discussion in First Corinthians 16 does not relate to local church fund-gathering
except as it might apply to aid for the poor.
“The collection (tee logeias).” Paul’s readers knew exactly what he was referring
to by “the collection,” thus, he did not need to explain himself (2 Cor. 9:1).
However, almost 2,000 years later, verse 2 often gets separated from its context
of verses 1 and 3. The needs of the poor have therefore been overshadowed by
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the needs of the local church. Yet such is contrary to Old and New Covenant priorities.

Exactly what was being collected “for the saints”? Was it “money,” “food,” or “money and food”? The Greek word, 

\textit{logeia} (Strong’s 3048), only occurs twice in the Bible, as “collection” in verse 1 and as “gathering” in verse 2. It could be a gathering of almost anything. Paul and Luke (in Acts) never specify exactly what the “collection” contained. Acts 11:29 calls it “relief”; Acts 24:17 says “alms” and “offerings”; Rom. 15:25-28 reads “contribution,” “material things,” and “fruit” (non edible). Second Corinthians 8 and 9 uses terms such as “gift” (8:4); “their want” (8:14); “this grace” (8:19); “this abundance” (8:20); “this service” (9:12); “this ministration” (9:13); and “distribution” (9:13).

However, for the following reasons, the “collection” was probably food, and not money:

\textbf{One:} Paul never used any term for “money” while describing the “collection.” In fact, Paul’s writings never refer to “money,” or “silver,” in a positive sense! Except for Luke’s quotation of Paul in Acts 20:33, his letters do not even contain the basic word itself! First Timothy 3:3 uses the word \textit{aphilarguros}, “without covetousness,” and First Timothy 6:10 uses \textit{philarguros} (covetousness). Neither did Paul ever use any of the currency terms for money! One must conclude that Paul had a strong aversion concerning money. \cite{argurion (Strong’s 694), aphilarguros (866), kerm (2772), nomisma (3546), philarguria (5365), chalkos (5475), chrema (5536). Paul never used any of the specific words for money. See \textit{lepton} (3015); \textit{kodrantes} (2835); \textit{assarion} (787); \textit{drachma} (1406); \textit{mina} (3414); \textit{talanton} (5007).

\textbf{Two:} Money does not purchase enough survival food in a famine. The men accompanying Paul would have to protect food-supplies much more than money. Revelation 6:6 reads, “A measure of wheat for a penny, and three measures of barley for a penny; and see you hurt not the oil and the wine.” In our terms, this means that a day’s wages will buy enough for one person to eat.”

\textbf{Three:} There are direct and indirect allusions to food in several verses referring to the “collection.” a) Acts 11:29 “relief” (Greek: \textit{diakonia}) was originally “deacons,” or “servants” of food; b) Acts 24:17 “Now after many years I came to bring alms to my nation, and offerings.” “Alms,” is a call for “mercy” by the hungry poor. Compare Luke 11:41; c) Acts 24:17 “offerings” could be food or otherwise; d) 2 Cor. 8:15 “As it is written, He that had gathered much had nothing over; and He that had gathered little had no lack.” This is a quotation of Exodus 16:18 in reference to food; e) 2 Cor. 9:6 “But this I say, He who sows sparingly shall reap also sparingly; and he who sows bountifully shall reap also bountifully”; f) 2 Cor. 9:9 “As it is written, He has dispersed abroad; he has given to the poor: his righteousness remains forever.” This could be a reference to sowing; g) 2 Cor. 9:10
“Now he that ministers seed to the sower both minister bread for your food, and multiply your seed sown, and increase the fruits of your righteousness”; h) Paul’s journey by ship would have been delayed much longer for food collection than for money; i) the collection is never called money.

Four: Religious Jews do not handle or collect money on their Sabbath even today. The earliest Christians who recognized Sunday as a holy day might have had a similar reluctance.

16:2 Upon the first day of the week let every one of you lay by him in store, as God has prospered him, that there may be no gatherings when I come.

“On the first day of the week.” Although Christians traditionally bring contributions for local church support on Sunday, this text, in its historical context, does not discuss local church support. It may only exhort believers to set aside at home contributions “for the poor” every Sunday! Nothing, however, is stated about bringing tithes or offerings to support the church budget! Paul did NOT say “On the first day of every week let each one of you bring your tithes and offerings for the local church budget.” Such manipulation of the text ignores its context.

“Lay by him” (para heautoo tithetoo); literally “by himself to place”. This phrase does not have an uncontested translation. The NAS says “put aside and save;” the NIV reads “set aside a sum of money;” and the RSV says “put something aside.” “By him” has been variously understood as either “by himself,” or “personally.” However, either interpretation is totally irrelevant because local church support is not included in the original context. There is no compelling reason to suppose that corporate worship, rather than personal action, is meant here. Instead, the believers are being instructed to make provision for the poor their top priority for the week’s schedule. Whatever is to be “put aside” could be very heavy, or very light.

“In store,” thee-sau-ri-zoon, is a present active participle of the verb, thesaurizo (Strong’s 2343), which simply means “storing up.” The participle is translated “in store” in the KJV, “and save” in the NAS, “saving it up” in the NIV, and “store it up” in the RSV. Its noun form is thesauros (Strong’s 2344). The noun occurs eleven (11) times in the New Testament, but only three times outside of the Gospels. These are the “gifts” of the wise men (Matt. 2:11); the treasures of the heart (Matt. 12:35; 6:19, 21; Luke 6:45); the treasures in heaven (Matt. 6:20; 19:21; Mk. 10:21; Luke 12:33); and all the wisdom and knowledge of Christ (2 Cor. 4:7; Col. 2:3). In its eight New Testament occurrences, the verb form refers to “laying up earthly wealth” (Matt. 6:19); “laying up things of heavenly value” (Matt. 6:20), “laying up whatever is important to a person, like food stored in barns” (Luke 12:21), “storing up wrath” (Rom. 2:5), “parents’ provision of care to children” (2 Cor. 12:14), “storing up gold and silver for the last days” (Jas. 5:3),
and God’s “reservation of the heavens and the earth for the day of judgment” (2 Pet. 3:7).

The important point of this word study is that, although the two forms of the word used in 16:2 are usually translated “treasure” in the KJV, they are most often NOT money. Yet some scholars stubbornly declare that thesaurus here only refers to the church as a treasury, or storehouse for money. They conclude this, not from context and accepted principles of interpretation, but from pagan Greek BANKING practices where the temple was a safe-keeping place secure from theft. A wide range of interpretation exists in commentaries, for example:

Adam Clarke’s Commentary: “He was then to bring it on the first day of the week, as is most likely, to the church or assembly, that it might be put in the common treasury.”

Matthew Henry Commentary: “The manner in which the collection was to be made: Every one was to lay by in store (v. 2), have a treasury, or fund, with himself, for this purpose. The meaning is that he should lay by as he could spare from time to time, and by this means make up a sum for this charitable purpose … Some of the Greek fathers rightly observe here that this advice was given for the sake of the poorer among them. They were to lay by from week to week, and not bring in to the common treasury, that by this means their contributions might be easy to themselves, and yet grow into a fund for the relief of their brothers.”

The New Bible Commentary: “Either put on one side at home a sum proportionate to what one has received, or else bring it to the central treasury of the church.”

Wycliffe Bible Commentary: “By him’ is probably a reference to the home; giving was to be private giving… This system would revolutionize present church customs! Paul’s carefulness in money matters should be noted. He never appealed for money for himself and did not even desire to handle money for others if there could be the slightest question about it.”

The pagan Greek temples were safe “treasure houses” where pagans kept their valuables, but did not give them to the gods. Some also think that the Jewish Temple might have been used as a bank in later years. The idea behind using the temples as holding places, or banks, was that the gods would bring vengeance on anybody stealing from their temples. In no way should the Christian church be used as a temporary storage place, or bank, for God to protect our financial wealth.

99 Clarke’s, s.v. “1 Cor. 16:2.”
100 Henry, s.v. “1 Cor. 16:2.”
101 New Bible Comm., s.v. “1 Cor. 16:2.”
102 Wycliffe Comm., s.v. “1 Cor. 16:2.”
so that we can withdraw it later for our own personal use. [Yet some churches sell bonds.] Although neither concept is New Covenant, calling the church a “treasury-storehouse” places more of a pagan Greek connotation on *thesaurus* than an Old Testament storehouse connotation. See comments on Malachi 3:10.

Matt. 27:6 And the chief priests took the silver pieces, and said, It is not lawful to put them into the *treasury* [corban: 2878], because it is the price of blood.

Mark 12:41 And Jesus sat over against the *treasury* [gazophulakion: 1049], and beheld how the people cast money into the treasury....

John 8:20 These words Jesus spoke in the *treasury* [gazophulakion: 1049], as he taught in the temple....

Oddly, from the three texts above, the Greek New Testament does not use the same Greek word for “treasury” in describing the Temple (or church) that was used by the Greeks for their temple treasuries—perhaps to avoid the pagan comparison. If Paul had wanted to convey the idea of a treasury in the church to that of the Jewish temple, he would have used either *corban* (Strong’s 2878) (as per Matt. 27:6) or *gazophulakion* (Strong’s 1049) (as per Mark 12:41, 43; John 8:20) for “treasury” instead of a form of *thesaurus*. Both *corban* and *gazophulakion* refer to the room in the temple where the priests stayed, public records were kept, and thirteen chests for collections of money for temple service and the poor were kept. It would have been a simple matter to remind Christians that the church now served such function. However, Paul did not make such a comparison.

Therefore, since *thesaurus* does not “exclusively” mean “treasury” or “storehouse,” theologians should not insist that it must mean “the treasury, or treasurer, of the local church.” It must be remembered that this is the first century early church that usually met in homes and later in caves and catacombs. It did not have separate church buildings, nor did it yet have an organized system of salaried leadership. While it may be true that pagan Greeks used their worship centers to store wealth, the Greek worship centers were secure and protected by soldiers! Secure Christian worship structures did not exist when Paul wrote First Corinthians. The church could not even agree on leadership authority, much less other church offices (1 Cor. 1:12; 9:1-3; 2 Cor. 3:1-6). Those practices which evolved in later centuries when the church was a political and social establishment should not be read back into the original text.
2 Cor. 12:14 Behold, the third time I am ready to come to you, and I will not be burdensome to you for I seek not yours, but you; for the children ought not to lay up [thee-sau-ri-zein] for the parents, but the parents for the children.

2 Cor. 12:15 And I will very gladly spend and be spent for you; though the more abundantly I love you, the less I be loved.

In Second Corinthians 12:14-15 Paul used the phrase, “lay up,” in exactly the opposite meaning from the way some interpret First Corinthians 16:2. Paul is definitely NOT referring to a treasury in the church here! While Paul and other church elders are the “parents,” church members and new converts are the “children.” The passage, from 12:10 to 12:21, includes the underlying problem of payment for services rendered. It reflects his same thoughts expressed in First Corinthians 9:15-18 and Acts 20:33-35. For Christ’s sake, Paul considered it a “pleasure” to be in need (necessities); among other things it made him “strong” (12:10). Admittedly, other churches had helped Paul with the bare necessities, even when he served others (12:13), but that does not mean that they continued to do so. As we have seen in the quotations at the end of the last chapter, the early church fathers, like Paul, considered it an honor to be poor for Christ’s sake and many greatly valued a self-denying lifestyle.

In three trips to Corinth, Paul refused any help whatsoever from that large congregation. In Second Corinthians 12:14-15 “laying up” means that, instead of receiving money from the church, Paul would “spend” everything he had on church members—money, health and vitality! With tongue-in-cheek, Paul said that his approach to the Corinthians was “crafty” and “with guile, deceit, trickery, or cunning” (12:16). He meant that, by refusing to “make a gain” of them by accepting wages (the Greek means daily rations) (12:17-18), he had disarmed his accusers (12:20). Likewise, it is obvious that Paul did not intend for the same phrase, “lay by in store,” in First Corinthians 16 to include any pastoral support.

“Set aside a sum of money” (NIV). Why does the NIV read “set aside a sum of money” instead of “lay up in store”? “Money” is a rather poor paraphrase rather than a translation! Surely Paul, who was well-educated, and, inspired by the Holy Spirit, knew all of the common words for “money” and would have used one of them if he indeed meant money! See the previous discussion under “collection.” While argurion, the most common word for “money,” occurs twenty-one times in the New Testament, Paul used none of the terms for “money” in this text!
“As God has prospered him” (KJV); “as he may prosper” (NAS, NKJV); “in keeping with his income” (NIV); (ho ti ean euodootai), literally, “that which he may be increased.”

Deut. 15:11 For the poor shall never cease out of the land. Therefore I command you, saying, You shall open your hand wide to your brother, to your poor, and to your needy, in your land. Acts 11:29 Then the disciples, every man according to his ability, determined to send relief to the brothers which lived in Judea. 2 Cor. 8:12-14 For if there is first a willing mind, it is accepted according to that which a man has, and not according to that which he does not have. For I do not mean that other men should be eased, and you burdened; but by an equality, that now at this time your abundance may be a supply for their need, that their abundance also may be a supply for your need, that there may be equality. 2 Cor. 9:7 Every man according as he purposes in his heart, so let him give—not grudgingly, nor of necessity; for God loves a cheerful giver.

This simple phrase, “as God has prospered him,” includes the Greek conditional particle, ean, which means “in case that,” and suggests uncertainty. The word, euodontai, literally means “good journey” and refers to those whom life has treated well. Therefore every person should store up for the poor to the extent that they may have been blessed in life.

The idea of freely giving as one had been prospered is common in Scripture. However, contrary to common application, this phrase has absolutely no contextual reference to tithing, nor to support of local churches and salaries. It is perfectly clear that “as he may prosper” is not a command concerning how much to give to the CHURCH, but to POOR SAINTS! Yet those who teach tithing ignore the context and include compulsory tithing in this text along with free-will offerings to support the church. In fact, during the first centuries of the New Covenant church, the vast majority of contributions went to the poor, and not merely the leftovers. Also, under New Covenant principles, the amount given is a free-will faith response.

Introduction to Biblical Interpretation, a seminary textbook, says, “Just as poor people could offer less costly sacrifices in those days (Lev. 12; cf. Luke 2:24), so Christians should not require identical levels of giving from all believers today. In
fact the N.T. does not promote a fixed percentage of giving. We may better capture
the spirit of N.T. giving through what R. Sider calls ‘graduated tithe,’ by which
the more one makes, the higher percentage one ought to give to the Lord’s work,
and especially to helping the poor (1 Cor. 16:2; 2 Cor. 8:12-15).”103

1001 Things You Always Wanted to Know about the Bible, J. Stephen Lang,
“the New Covenant urges generous giving proportionate to one’s income. Wealthy
Christians were expected to give generously to aid the less fortunate brother in the
faith.”104

The Complete Book of Bible Answers, Ron Rhodes, “I do not believe that
Christians today are under the ten percent tithe system. We are not obligated to
percentage tithe at all. There is not a single verse in the New Testament where God
specifies that we should give ten percent of their income to the church…. We
are to give as we are able. For some this will mean less than ten percent, but for
others whom God has materially blessed, this will mean much more than ten
percent.”105

Baker’s Evangelical Dictionary of Biblical Theology, “Paul’s vocabulary
and teaching suggest that giving is voluntary and that there is no set percentage.
Following the example of Christ who gave even his life (2 Cor. 8:9), we should
cheerfully give as much as we have decided (2 Cor. 9:7) based on how much the
Lord has prospered us (1 Cor. 16:2), knowing that we reap in proportion to what
we sow (2 Cor. 9:6) and that we will ultimately give account for our deeds (Rom.
14:12).”106

In Acts 3:6 Peter said, “Silver and gold I have none; but such as I have I give to
you; In the name of Jesus Christ of Nazareth rise up and walk.” Gone are the days
that most clergy can say with Peter, “I have no silver and gold.” Also gone is their
ability to say “in the name of Jesus Christ of Nazareth, rise up and walk.” It is past
time that the church returned to New Covenant basic attitudes towards the poor.
The early church’s attitude towards giving and the poor is drastically different
from the modern concept. Priorities have been reversed! Too often the lion’s share
of contributions must go to pay unnecessary building expenses and large salaries,
while the poor are ignored. And too often newspaper headlines reveal church
financial scandals rather than works of charity for the poor.

103 William W. Klein, Craig L. Blomberg, and Robert L. Hubbard, Jr., Introduction to
104 J. Stephen Lang, 1001 Things You Always Wanted to Know About the Bible (Nashville:
106 Walter A. Elwell, ed., Baker’s Evangelical Dictionary of the Bible (Grand Rapids: Baker,
1996), s.v. “tithe.”
Compulsory giving cannot possibly produce the level of giving which is prompted spontaneously by the Holy Spirit when the gospel is preached with power and authority! When Peter and John were “filled with the Holy Spirit and began to speak the word of God with boldness, and the congregation was of one heart and soul,” they gave and shared all, “for there was not a needy person among them (Acts 4:31-34).” Yet Peter did not preach on tithing here, nor anywhere else in the records of the New Testament; he preached the gospel of Jesus Christ!

History proves that many centuries of compulsory legalistic tithing failed to produce moral and spiritual blessings in Old Covenant Israel (Heb. 7:11, 18; 10:1, 2). On the other hand, while the first century church was composed mainly of women, children, and slaves, it still flourished and grew. The giving principles of the New Covenant, which are freewill offerings, revert back to God’s original plan before the Levites were temporarily inserted to replace the priesthood of believers.

“Each one of you, on the first day of each week, should set aside a specific sum of money in proportion to what you have earned and use it for the offering.”

The above translation of First Corinthians 16:2 currently appears on an offering envelope provided by Lifeway Envelope Services for Southern Baptist churches. It is sad that, while the denomination preaches conservative adherence to a literal correctness of the Word of God, this kind of alteration of God’s Word has crept onto its offering envelopes. This translation is not found in any legitimate version of the Bible. Yet it is an obvious reference to specific tithing of money, which the text does not teach.

16:3 And when I come, whoever you shall approve by your letters, I will send them to bring your liberality to Jerusalem.

Again, the famine context of the “collections” most likely means that the contributions were “food,” not money. “Preservation” of the food was a greater concern for the contributing churches than was theft. Each church was asked to send several people along with the “collections.” Titus and another “brother” volunteered to help in the collection (2 Cor. 8:16-18). This unnamed “brother” had been chosen by the churches to travel with them (8:19).

Paul had discreetly rebuked the Corinthians about the consequences of not giving as much as other churches. He had sent these men to prevent other representatives from finding them unprepared (2 Cor. 9:1-6). If the collection

were only money entrusted to Paul, then those from Macedonia would not know how much was given. However, if the collection were food supplies, then a visual check of ship stores would reveal the quantity.

Most likely, each church sent representatives for several purposes. First, they insured that the food supplies were kept watertight and secure on board the ship. Second, each protected its own supplies from general theft. Third, the Gentile converts became examples of Paul’s work among the Gentiles when he arrived in Jerusalem. Also, there may have been some mistrust between the Macedonian churches and the Corinthian church (2 Cor. 8:20-24).
Worthy of Double Honor

1 Tim. 5:17 Let the elders that rule well be counted worthy of double honor, especially they who labor in the word and doctrine.
1 Tim. 5:18 For the Scripture says, You shall not muzzle the ox that treads out the grain, and, The laborer is worthy of his reward.
1 Tim. 5:19 Against an elder do not receive an accusation, except before two or three witnesses.
1 Tim. 5:20 Rebuke them that sin [elders] before all, that others also may fear.

Verses 17 and 18 have been quoted by many commentaries as texts in God's Word that discuss pay for gospel ministers. The correct interpretation, they claim, is "worthy of double pay," or "double salary." However, this author strongly disagrees with such conclusion for the following reasons:

One: Greek scholars who translated the most respected versions refused to translate "double honor" as "double pay." Although the Greek word can mean "price," the best translations of the Bible read "honor." For example, "honor" is found in the KJV, NAS, NIV, RSV, NKJV, and the Roman Catholic New American version. Paraphrased versions take more liberties; Phillips says "worthy of respect and of adequate salary"; The Living Bible says "should be paid well and should be highly appreciated"; the Amplified Bible says "doubly worthy of honor [and of adequate financial support]."
Again, it is strange that, while many scholars of the Greek language claim in their other written literature that “pay” is meant, they still refuse to commit to that word in the reputable translations they co-translate. They fully realize that, in its context, “honor” is the correct translation.

Two: The context of “double honor” in 5:17 is that of rebuking wrongdoers in the church, and not “salary.” Verses 1-16 and 19-20 are clearly discussions of discipline. Immediate context must be the primary determining factor.

5:1 Do not rebuke an elder [older man] [remember their honor].
5:3-16 Honor widows [honor is greater than rebuke].
5:17-18 Give double honor to elders who labor in the word.
5:19-20 Rebuke [ministering] elders openly that sin.
5:21 Do not be impartial [honor first; rebuke last resort].
5:22 Do not be hasty in discipline [remember their honor].
5:24 God will judge sins.

The disciplinary honor sequence begins with “Do not rebuke an elder” (v. 1) and ends with “rebuke an elder who sins before all” (v. 20). The “elder” of verse one is probably an older church member who is due honor because of his age and experience. After discussing the cautious approach to rebuking fellow church members (vv. 1-2) and special rules for honoring widows (vv. 3-16), the writer next takes up the unpleasant, but necessary, rebuke of the church’s spiritual leaders (vv. 19-20). First, however, he reminds all of the double-honorable position of the person he is about to discuss (vv. 17-18). While an ordinary elder (older person) is due single “honor,” an elder who leads in the Word of God is worthy of “double honor”—the first honor because of his age and the second, or double honor, because of his ministry in the Word.

To restate the previous conclusion, since all church members are “honorable” (1 Cor. 12:23-24), they are all worthy of honorable and cautious rebuke. Older persons are to be rebuked with an honor which respects their age and experience. However, ruling and teaching elders are worthy of double “honor,” that is, of a double-cautious rebuke.” Such is the context, not salary! Because elders are worthy of double honor, those wishing to rebuke them must be “twice” as careful and should not rebuke them on a one-to-one basis, but in front of two or three witnesses (v. 19). Those elders who continue in their sin are to be rebuked before the whole church (v. 20). In rebuking church leaders, it appears that the one-to-one first stage is omitted. Compare and contrast these principles with those of Matthew 18:15-17.
Three: If “wages,” or “salary,” were the intended meaning for “honor” in verse 17, then the inspired writer would have certainly used a better word than “honor,” *timees*. See the discussion of “living,” *zoe*, at First Corinthians 9:14.

Four: The Greek word for “honor,” *as used in verse 17 and in the rest of the New Testament*, does NOT mean “salary” or “wage.” As just mentioned, the noun in 5:17 is *timees* (Strong’s 5092). It occurs 38 times in the KJV New Testament: 28 times as “honor,” 8 times as “price,” once as “sum,” and once as “precious,” but NEVER as “wage.” When used as “price,” it does not mean “wage” or “salary,” but “value.” *Timees* is the “price of blood” (Matt. 21:6, 9), the “prices of things sold” (Acts 4:34), the “price of land” (Acts 5:2-3), the “price of Sarah’s sepulcher” (Acts 7:16), and the “price of books” (Acts 19:19). Redeemed believers are “bought with a price” (1 Cor. 6:20; 7:23). In NONE of the occurrences is *timees* “pay” for work performed. *Timees* is the “price,” “worth,” or “value” of a person or thing bought or sold.

The verb form of “honor” (Strong’s 5091) occurs 21 times in the New Testament. With the lone exception of Matthew 27:9, when Judas received the “price” (noun) of Jesus according to the way Israel “valued” (verb), the word merely means “honor” or “respect.” Of the 59 total occurrences of this word in the KJV New Testament, it is never translated as “wage” or “salary.” Therefore, it is inaccurate to teach that it *must* be interpreted as “salary” or “wage” in First Timothy 5:17.

Five: Concerning the immediate context, the Greek word for “honor” is not used elsewhere in Timothy to mean “pay” or “wage.” Timothy’s Greek name is a combination of “honor” and “God.” God and Paul saw Timothy as very honorable and valuable to God. In his pastoral letter to Timothy, Paul used the noun, *timees*, four (4) times. “Now to the King eternal, immortal, invisible, the only wise God, be *honor* and glory forever and ever” (1:17). “Let as many servants as are under the yoke count their own masters worthy of all *honor*, that the name of God and his doctrine be not blasphemed” (6:1). “Who only has immortality dwelling in the light which no man can approach to; whom no man has seen, nor can see; to whom be *honor* and power everlasting” (6:16). The verb form is used once in 5:3, “Honor widows.”

Six: To expand on point 3, if the writer of First Timothy had wanted to clearly express the meaning of “wage,” or “salary,” there are much better words he could have used. The Greek word for “labor” in 5:17 is the verb *kopiao* (Strong’s 2872) but it does not implicitly mean “labor for a living.” The word merely means “grow tired, become weary.” *Ergazomai* (Strong’s 2038, 2039, 2040) is the common verb for “work to acquire” and occurs 41 times in the New Testament. Without a modifier, such as “hired,” even its noun form for laborer, *ergates*, does not necessarily mean one who is paid. Again, *mishos* (Strong’s 3408) is the more common word
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for “reward, wages, hire” and would have been the preferable word to use in 5:17, if “salary” were intended.

**Seven:** Why would Paul tell the church to give Timothy a double salary when he himself refused any at all (1 Cor. 9:12, 15; Acts 20:33-35)? Was not his companion, Timothy, included in the injunction, “I have shown you all things, how that so laboring you ought to support the weak, and to remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive” (Acts 20:35)?

**Eight:** Why were the two examples of 5:18 given? We must remember that the context in Timothy relates to discipline, while the context of First Corinthians 9 relates to being worthy of the honor of receiving some sustenance (which he refused). In 5:18 the ox is being honored while it is treading the grain. The emphasis here is on the fact THAT it is being honored, and not HOW! The quotes are included to remind the church of the HONOR of the elder about to be disciplined.

Also, although Paul concluded in First Corinthians 9:12 and 9:15 that he and others had certain legitimate “rights” of compensation for their work in the ministry, he did not say that he meant double salaries for all. That would have been the very last thing Paul would have said about wages! Remember that, although in Second Corinthians 11:8 Paul admitted to receiving some “wages” (opsonion; Strong’s 3800), this Greek word merely means “a soldier’s ration,” or daily bare necessities of life, while continuing his trade as a tentmaker.

The real emphasis of 5:18 is on the “double worthiness” of the ox. While it was normally unmuzzled while not working; it was double-worthy of not being muzzled while working. Thus the ox “plowed in hope” that its needs would be met. If Paul had wanted to teach tithing at this point, he would have quoted Numbers 18:20-26 and compared Christian workers to the Levitical system instead of referring to a grinding ox.

**Nine:** “The laborer (ergatees) is worthy (axios) of his reward (misthos),” again, in its context, refers to double honor, and not double pay. Think this through. Why would a discussion of honorable discipline (vv. 1-16 and 19-20) be interrupted by a reminder of how much salary a minister should get (vv. 17-18)? Such an idea is absurd! It is true that, even the word “wage” is not the only definition which can be assigned to misthos in verse 18 (Strong’s 3048)! Of the 29 occurrences, only 5 could possibly be “wages,” or “salary,” while the remainder simply mean “reward.” In fact, Paul used misthos twice in First Cor. 9:17-18 as “reward” in his refusal of a wage! Misthos is the believer’s “reward” in heaven and the “reward” which Christ brings with him.

In the context of First Timothy 5:17-18, the ministering elder’s “reward” is the “double-honor,” or double-cautious discipline due him! The minister is first worthy of single honor while being disciplined because he is a elder Christian, and
he is worthy of double honor while being disciplined because he is a laborer in the church.

“You shall not oppress an hired servant that is poor and needy, whether he is of your brothers, or of your strangers that are in your land within your gates. At his day you shall give him his hire, neither shall the sun go down upon it; for he is poor, and sets his heart upon it: unless he cry against you to the LORD, and it is sin to you (Deut. 24:14,15).” Many commentaries and cross-references say that Paul’s reference to “Scripture” in First Timothy 5:18 must have meant Deuteronomy 24:14-15. Yet, here again, these verses also refer to the poorest farm workers who lived from meager earnings day by day and were required to be paid at the end of each working day. They do not refer to financially secure merchants worthy of double pay. Compare Leviticus 18:13 and James 5:4.

Ten: If Paul had meant “double-pay” in First Timothy 5:17, then why did he quote references to paupers who owned or accumulated nothing? How can one refer to penniless paupers to prove that one should receive double salary?

Eleven: 1 Tim. 6:1 “Let as many servants as are under the yoke count their own masters worthy of all honor, that the name of God and his doctrine will not be blasphemed.” If “worthy of double honor” in 5:17 means “worthy of double pay,” then what does “worthy of all honor” mean only nine verses later in 6:1? Certainly Paul is not saying that a Christian slave should give his master ALL the money he accumulates! Thus the context and word usage in First Timothy does not support the translation of “double pay.”

Twelve: 1 Tim. 6:5 “… [those who are] destitute of the truth, supposing that gain is godliness—from such withdraw yourself.” Timothy is told to “withdraw” from those who think that religion, or godliness, is a means of gaining wealth (6:3-5). This is a strange command to follow-up “worthy of double salary” with!

Thirteen: 1 Tim. 6:6-8 “But godliness with contentment is great gain. For we brought nothing into this world, and it is certain we can carry nothing out. And having food and raiment let us therewith be content.” Paul told ministers to be content with bare necessities. This also is inconsistent with the “double pay” interpretation of 5:17. Their “great gain” is not double salary, but “godliness which brings contentment.”

Fourteen: 1 Tim. 6:9-11 “But they that want to be rich fall into temptation and a snare, and into many foolish and hurtful lusts, which drown men in destruction and perdition. For the love of money [covetousness] is the root of all evil, which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows. But you, O man of God, flee these things, and follow after righteousness, godliness, faith, love, patience,
meekness.” Paul warned Timothy against accumulating wealth. Yet today many ministers of wealthy churches are themselves very wealthy.

Fifteen: 1 Tim. 6:12, 14 “Fight the good fight of faith ... That you keep this commandment without spot, unrebukeable, until the appearing of our Lord Jesus Christ.” Paul encouraged Timothy to “fight the good fight of faith” and be “un-rebuke-able”. From the context, this “fighting” at least includes the warning, “don’t get caught up in money matters and a desire for wealth.” Unfortunately, all too often, ministers need to be rebuked about money matters.

Sixteen: 1 Tim. 6:17-19 “Instruct them that are rich in this world, that they should not be high-minded, nor trust in uncertain riches, but in the living God, who gives us richly all things to enjoy. That they do good, that they be rich in good works, ready to distribute, willing to communicate.” The “rich in this world” are referred to as “them,” but not “us,” or gospel ministers.

Seventeen: Paul instructed that the gospel minister is “to do good, to be rich in good works, to be generous and ready to share” (1 Tim. 6:18 NAS). His “richness” is in sharing with others.

Eighteen: 1 Tim. 6:19 “Storing up for themselves the treasure of a good foundation for the future, so that they may take hold of that which is life indeed.” The gospel minister “stores up,” or “treasures up,” not worldly wealth, but “a good foundation for the future. This is the same thesaurizoon discussed in First Corinthians 16:2!

Nineteen: Tithing is not even implied in these passages. The author did not tell the church that the pastor is due full-time support through tithing. As in First Corinthians 9:14, another “golden opportunity” to teach tithing has been totally ignored.

In conclusion, Paul would not expect his best pupil, Timothy, to follow lower standards than himself. As a Pharisee, lawyer, and teacher of the law, Paul had been taught to refuse payment to instruct others in the honored Mosaic Law. Yet teaching the gospel of Jesus Christ was a much greater honor than that of teaching the law. Since Timothy accompanied Paul from a very young age, it is very likely that Paul became a surrogate father to Timothy and taught him the highly-important trade of tent-making.

First Timothy 5:17, 18 do not teach that a minister should receive double salary for his services. Since Timothy was among “them that were with me” in Acts 20:31-35, he witnessed firsthand how Paul worked night and day for three years at tent-making while not asking the church at Ephesus for money or food. Paul concluded his farewell sermon by telling his co-workers, including Timothy, to follow his example and work in order to help the needy in the church (Acts 20:35).
It is impossible to conclude that Paul is now asking the church to pay Timothy a double salary! Claiming that Paul wanted Timothy and church leaders to receive “double-salary” contradicts his convictions about preaching the gospel. In First Corinthians 9:12 he refused a “right” to receive compensation “unless we should hinder the gospel of Christ.” In 9:15 he stated that, not only had he not accepted support, he did not intend to start accepting it; as a matter of fact, he would “rather die” than have anybody deny him of boasting that he preached for free. Why would Paul expect Timothy to do otherwise, and not follow his own example?
Objection: The book of Acts demonstrates that all early Christians gave much more than a tithe and set an example for others to follow.

Charles Stanley, a prominent Baptist television speaker and author in Atlanta, Georgia, insists that tithe-giving is demonstrated in the first chapters of Acts. He also says that the difference between “not being under law, but under grace” means “not operating on the basis of the minimum, but on the basis of loving God” (Audio MA146, The Key to Financial Blessing).

Acts 2:44-46 And all that believed were together, and had all things common; And sold their possessions and goods, and parted them to all men, as every man had need. And they, continuing daily with one accord in the temple, and breaking bread from house to house, did eat their food with gladness and singleness of heart,

One: This is an example of freewill offerings to the extreme and is not an example of tithing in the early church.
Two: The pastor-author referred to above does not practice what he preaches and does not live in a communal house and share equally with all the poor.
Three: The radical selling of property and communal living seen in the early chapters of Acts was God’s opening “kick-off” of the gospel glory and was not habitually repeated after the initial events.
Four: These events have absolutely nothing to do with tithing laws because the majority of the Jewish Christians around Jerusalem never stopped paying tithes to the system (Acts 15 an 21).

Five: There is no reason to believe that the poor had anything to contribute. The rich followed gospel principles and gave according to their ability.

Six: It is very doubtful that many of those who advocate this viewpoint have followed the very same example of so-called above-tithe-giving by selling all their property and by sharing everything in common.

Seven: Stanley's definition of the difference between the law and grace concerning tithing is flippant. Fortunately, he does not use similar principles of interpretation when discussing other Bible doctrines.

Eight: When the first great influx of money was gone, the Jerusalem church soon became destitute of funds and even had to ask other churches for famine relief. What would happen today if church members “sold [all] their possessions and goods” and lived until the resources expired?

Note: This chapter must be read in the context of my chapter 16 on Acts 15 and 21.

Objection: Tithing is not mentioned because it was not an issue.

In the same audio tape as above, Charles Stanley also says that all of the early churches of the first century A.D. accepted and practiced tithing. This would naturally include Gentile Christians as well as Jewish Christians. His logic is that, since no New Testament writer accused any individual or any church of not tithing, this proves that all did tithe. Therefore, since they all tithed (the assumption claims), there was no need to address a problem that did not exist. Thus the silence, or absence of an argument, proves tithing was faithfully observed. In other words, “no texts” are the “texts.”

This position also assumes that Jewish Christians switched from tithing to the temple priests towards tithing to the church, and that Gentile Christians accepted this one ordinance of the Mosaic Law, while rejecting the rest of its ordinances as non-New Covenant. While misunderstanding parts of the gospel, early Christians, they say, faithfully paid tithes to support church pastors and missionaries.

For the following reasons, this argument from silence must be rejected:

One: Church historians (and probably theologians) of most denominations normally reject this kind of argument.

Two: The “silence” is caused by the fact that the New Testament does not contain a single reference or command for any Christian to tithe. This presents a major dilemma for those who support tithing. Beyond quoting Old Covenant texts which are either pagan in origin (such as in Genesis 14) or only refer to national
Israel under the Mosaic Law, they have no texts to use from the New Testament after Calvary.

**Three:** If tithing were indeed a genuine New Covenant doctrine, then it must be the only “silent” doctrine *not* supported by a single post-Calvary text. This is embarrassing because most conservatives who advocate tithing also insist that all doctrine should come from the post-Calvary New Testament.

**Four:** If the “argument from silence” is the major defense of tithing, it is a poor argument. This approach simply cannot stand alone.

**Five:** Actually, there was no “silence” from Jewish Christians. It is conclusive from Acts 15 and 21, all of Romans, all of Galatians, all of Hebrews, and most church historians that many (if not most) Jewish Christians had simply added Christianity to Judaism. Those in Israel had continued regular worship at the temple and supported the temple financially, including tithing. It is very obvious that many Jewish Christians wanted all Gentile Christians to become circumcised, observe all of the law, and pay temple tithes (Acts 15:1-5; Gal. 2:4).

**Six:** The Jewish Christians who did tithe gave their tithes, not to the church, but to the temple because they still considered themselves to be Jews first, and under obligation to keep the entire Mosaic Law. Compare Acts 15; 21:21-24; 28:17. There is simply no other way to explain Acts 21:21-24 except to admit that this church was still totally obedient to the Mosaic Law and Temple about 30 years after Calvary.

**Seven:** There was also no “silence” about the Gentile Christians. The Jewish church in Jerusalem specifically excluded them from the necessity of keeping any part of the Mosaic Law, including tithing. Compare Acts 15:19-30; 21:19-25.

**Eight:** Some in Israel had been rebuked by God for their failure to pay tithes under the law. God would certainly have rebuked the church for the same sin if the church were in violation. Yet, while Paul, Peter, John, James and Jude correct the church for a very wide variety of sins, including not giving offerings for the poor, they never correct it for not tithing. This is inconceivable if tithing were a legitimate doctrine. It is especially inconceivable that the church at Corinth would be guilty of so many other sins, yet continue to pay tithes.

**Nine:** Likewise, a prominent issue with Paul was the failure of Corinth to give “offerings” to help the poor saints in Judea. It is unlikely that they would be faithful in tithing, yet unfaithful in offerings to the poor.

**Ten:** In reality, then and now, failure to support God’s program is usually the very first sign of unfaithfulness—not the last one! Why would failure to support the church possibly be the very last sin and the very least committed that would require a rebuke? Thus, the basic assumption is illogical.

**Eleven:** According to First Corinthians 9:15-19, Paul would have refused tithes, or any offer of full-time support, in order to fully preach the gospel unhindered.
Neither was Paul’s action disobedience to Christ’s command in 9:14. In Acts 20:26-35, at the end of Paul’s many years of missionary service, he still refused a salary and worked for a living. Furthermore, he urged other preachers to follow his example.

**Twelve:** The “not an issue” claim ignores the strong “issue” of Mosaic Law ordinances found prominently in Acts, Romans, Galatians, Ephesians, Colossians, and Hebrews. The Mosaic Law *was* an issue! Since tithing was so easy to ascertain, it was particularly enforced in the Mishnah. Legalistic Jewish Christians tried to force the Mosaic Law on the church. Scripture records that Sabbath-keeping, circumcision, feast-keeping, and food laws were among the law practices they tried to force on the church. If tithing were not viewed as something solely due to the Levites and Aaronic priests, then every Jewish-Christian who had been a Pharisee would have certainly tried to impose some kind of tithing on the church also. The very fact that the Judaizers did not try to impose it on the church along with these other laws is a strong argument against tithing in the early church.

**Thirteen:** An “argument from silence” much better fits the contention that tithing is not taught for the New Covenant believer. Other than Hebrews 7, which concludes that tithing was abolished along with all other priestly ordinances, the word does not once appear in the inspired writings after Calvary.

**Fourteen:** The “silence” argument ignores the fact that Paul and early Jewish church leaders came from a tradition which forbade them from giving up a trade and expecting to be supported by others. It would take centuries for this tradition to be erased by the escalation of the clergy over the laity and the removal of the priesthood-of-believers’ doctrine.

Please permit my satire by using the Living Bible as a guide for Galatians 3:1-5:

Gal. 3:1 O foolish preachers, who has placed an evil spell on you, that you should not obey the whole truth about tithing and other abolished, blotted out, and disannulled ordinances of the Mosaic Law? The meaning of the crucifixion was clearly set forth before you. What do you think was nailed to the cross with him at his crucifixion? What do you think happened to law ordinances when the veil ripped?  

Gal. 3:2 I want you to answer one serious question for me. Were you filled with the Spirit because of your obedience to the Mosaic Law, or because of your faith? Should not this logic apply to ALL laws not repeated under the principles of faith?  

Gal. 3:3 Your logic is foolish. (You have gone completely crazy: The Living Bible). You *began* your Christian experience by receiving the Spirit through faith. You needed the Spirit because the law never gave you spiritual life in any sense! How can you possibly turn back to the law and try to attain spiritual maturity by works
of law? How can the church teach salvation by grace through faith, and then teach financial success by re-applying the unprofitable Mosaic Law of tithing?

Gal. 3:4 If such is your logic, then you have wasted your time! You are discarding every principle you have learned about the gospel. The law is not of faith.

Gal. 3:5 God will work miracles, financially and otherwise, only “when you believe in Christ and fully trust in Him.”

**Objection:** Since New Covenant standards are higher than Old Covenant standards, the tithe is the “minimum” starting place.

For the following reasons, this objection is also rejected:

**One:** This is another argument from silence which tries to avoid the major dilemma that there are no specific post-Calvary/post-law texts which command tithing to the New Covenant Christian.

**Two:** While the principle of interpretation sounds good, the *assumption* is wrong. In order words, while it is true that New Covenant principles are higher than Old Covenant principles, this does not lead to the conclusion that all Christians should begin their giving at the ten percentage level.

**Three:** The erroneous assumption is that ALL Israelites under the Mosaic Law were required to tithe and started at ten percent. In fact, only landowners and herdsmen of the land were required to tithe and start at ten percent. Actually, tithing was a targeted ordinance which placed burdens on land owners while not affecting hundreds of tradesman and craftsman occupations who only gave freewill offerings. This is exactly why many Jews stopped farming and went into banking and commerce during the Middle Ages.

**Four:** The error of this assumption reveals why New Covenant giving principles are actually higher than Old Covenant tithing. Once the tithe had been paid on the land by the landowner, all those who lived on that land and were sustained by that land were required to give nothing at all. The hired servants were already covered by the tithe of the owner.

This inherent problem with tithing is pointed out in several quotations in the discussion of First Corinthians 16:2. While an Old Covenant wealthy person could STOP giving at ten percent and meet the requirements of the Mosaic Law, this same wealthy person is violating the higher New Covenant principles when he stops at ten percent!

The New Covenant *higher principle of equality* expects ALL believers to give freewill offerings spontaneously because they have a new nature and want to give above that which they normally would. While all give spontaneously from a willing heart, the “above ten percent” of the wealthy should more than offset the “below ten percent” of the poor (2 Cor. 8:12-15).
This principle of “equality giving” is a higher standard of grace giving. It does not operate on the principle of law. Neither does it shame or “curse” the poor for not being able to pay a minimum of ten percent. “Equality giving” does not encourage the poor to stay away from worship in order to avoid being made a spectacle for not giving much. On the contrary, New Covenant giving allows the poor to have some degree of self-respect in knowing that they gave all possible without depriving their families of essential food and shelter (again 2 Cor. 8:12-15).

**Five:** The New Covenant replaces Mosaic Law tithing with many general principles which range from zero percent to one hundred percent. Although they may actually give less than ten percent, even the poor are commended for giving above and beyond their ability (2 Cor. 8:2-3). “Ability,” not “compulsion,” is the operating principle of New Covenant motivation! To this we can add “love” and “the desire to see souls saved”—neither of which were required motivations for law-tithing.

**Six:** While the New Covenant is full of “freewill giving” principles, it contains no exact giving percentages because we are no longer under the law but under grace.

**Objection: Tithing was not a form of taxation**

Eklund objects, “The tithe was not a form of taxation. The Old Covenant Jews under the authority of kings paid taxes in addition to the tithe (see 1 Sam. 17:25; 2 Kings 23:35; Ezra 4:13, 20; Neh. 5:4). Prior to the monarchy there was no need for taxation. Israel operated as a theocracy and there was no government to fund.”

The argument that tithes were not a form of taxation because “Israel operated as a theocracy and there was no government to fund” is contrary to both common sense and most theological authorities. An earlier chapter in this book on “Kings, Tithes, and Taxes” discusses this objection.

**One:** The very definition of “theocracy” is “a form of government in which God is the supreme civil ruler.” It is a direct government by God. A “theocracy” IS a “government.” As a government, even a theocracy needs funds for the sustenance of its authority figures who administer law and justice. In the theocracy portrayed in the Pentateuch, the Levites performed government-type duties and were sustained by tithes and offerings.

**Two:** Many biblical authorities define the tithe as a tax, or tithing as a form of taxation, including the *Encyclopedia Judaica* and Eklund’s own Southern Baptist *Holman Bible Dictionary and Concordance.*

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108 Eklund, 66.

109 *Holman Bible Dictionary and Concordance* (Giant Print) (Nashville: Holman, 1999), s.v. “tithe.” Note: This is a Southern Baptist publication. It differs from the full-sized *Holman Bible Dictionary* which does not define the tithe as a form of taxation.
Three: The “not a tax” argument ignores the church-state nature of Old Covenant tithing. Although, from King Saul to King Hezekiah, hundreds of years, tithing is not mentioned in the Bible, yet, it is evident that King David and King Solomon assumed the responsibility to gather tithes and redistribute them to the Levites as government officials and religious leaders. However, the prophets registered no complain that this violated the Mosaic Law’s underlying purpose of tithing.

Conclusion

This book has thus far completed an exhaustive study of every tithing text in the Bible. Every Christian can, and should, take a few minutes to check the doctrine out personally. Read the texts in several versions if necessary. Become like the Bereans and do not take anything on the basis of what somebody else says. The Bereans “searched the scriptures daily, whether those things were so” because they were “more noble … in that they received the word with all readiness of mind” (Acts 17:11).

Obtain an exhaustive Bible concordance and look up the words “tithe” and “tenth.” As you check each reference in context, you will discover that the words do not occur in the New Testament after Calvary, except in Hebrews, chapter 7.

The new church had the tremendous task of taking the gospel to the entire world. Yet from the day of Pentecost to the last words of Revelation, not a word occurs which in the least implies that any kind of tithing is expected from the Christian living under grace.

Many theological reference books end their discussion on ‘tithe’ with statements similar to *The Oxford Companion to the Bible*, “The New Testament nowhere explicitly requires tithing to maintain a ministry or a place of assembly.”\(^\text{110}\) The *New Catholic Encyclopedia* says, “No law of tithing is found in the New Testament, although the principle of church support is laid down in Matt. 10:10 (see also Luke 10:7) and echoed in 1 Corinthians 9:13-14.”\(^\text{111}\) One can be sure that both Protestants and Roman Catholics would certainly promote and expect tithes from a biblical basis if it were a legitimate benefit for them.

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\(^\text{111}\) *New Catholic Encyclopedia*, s.v. “tithe.”
Lewis Sperry Chafer, the founder of Dallas Theological Seminary, author of an eight volume *Systematic Theology*, and a leading spokesman for conservative Christianity, wrote an excellent article discussing New Covenant giving in his book, *Major Bible Themes*. That article is reprinted with permission in its entirety. Sperry is required reading in many conservative schools of theology.

*Maj or Bible Themes Lewis Sperry Chafer, Revised by John Walvoord*

“The giving of money which a Christian has earned becomes an important aspect of any believer’s service for God. Self and money are alike the roots of much evil, and in the dispensing of money, as in its acquisition and possession, the Christian is expected to stand upon a grace relationship to God (2 Cor. 8:1, 7). This relationship presupposes that he has first given himself to God in unqualified dedication (2 Cor. 8:5); and a true dedication of self to God includes all that one is and has (1 Cor. 6:20; 7:23; 1 Pet. 1:18-19)—his life, his time, his strength, his ability, his ideals, and his property.

In matters pertaining to the giving of money, the grace principle involves the believer’s recognition of God’s sovereign authority over all that the Christian is and has, and *contrasts with the Old Testament legal system of tithing* which was in force as a part of the law until the law was done away with (John 1:16-17; Rom.
Russell Earl Kelly, Ph.D.

6:14; 7:1-6; 2 Cor. 3:1-18; Gal. 3:19-25; 5:18; Eph. 2:15; Col. 2:14). Though certain principles of the law were carried forward and restated under grace, tithing, like Sabbath observance, is never imposed on the believer in this dispensation. Since the Lord’s Day superseded the legal Sabbath and is adapted to the principles of grace as the Sabbath could not be, so 
*tithing has been superseded by a new system of giving*
which is adapted to the teachings of grace, as tithing could not be.

Christian giving under grace, as illustrated in the experience of the saints in Corinth, is summarized in 2 Corinthians 8:1-9:15. In this passage we discover:

**One:** Christ was their pattern. The Lord’s giving of Himself (2 Cor. 8:9) is the pattern of all giving under grace. He did not give a tenth; He gave ALL.

**Two:** Their giving was even out of great poverty. A striking combination of phrases is employed to describe what the Corinthians experienced in their giving (2 Cor. 8:2): “in a great trial of affliction,” “the abundance of their joy,” “their deep poverty abounded,” “the riches of their liberality.” Likewise, concerning liberality in spite of great poverty, it should be remembered that “the widow’s mite” (Luke 21:1-4), which drew the commendation of the Lord Jesus, was not a part, but “all that she had.”

**Three:** Their giving was not by commandment [1 Cor. 8:8], nor of necessity [2 Cor. 9:7]. Under the law, a tenth was commanded and its payment was a necessity; under grace, God is not seeking the gift, but an expression of devotion from the giver. Under grace no law is imposed and no proportion to be given is stipulated, and, while it is true that God works in the yielded heart both to will and to do His good pleasure (Phil. 2:13), He finds pleasure only in that gift which is given cheerfully, or more literally, “hilariously” (2 Cor. 9:7).

If a law existed stipulating the amount to be given, there are those, doubtless, who would seek to fulfill it, even against their own wishes. Thus their gift would be made “grudgingly” and “of necessity (2 Cor. 9:7). If it be said that to support the work of the gospel we must have money whether given hilariously or not, it may also be said that it is not the amount which is given, but rather the divine blessing upon the gift that accomplishes the desired end.

Christ fed five thousand from five loaves and two fishes. There is abundant evidence to prove that wherever the children of God have fulfilled their privilege in giving under grace, their liberality has resulted in “all sufficiency in all things” which has made them “abound to every good work,” for God is able to make even the grace of giving to “abound” to every believer (2 Cor. 9:8).

**Four:** The early Christians, first of all, gave themselves. Acceptable giving is preceded by a complete giving of oneself (2 Cor. 8:5). This suggests the important truth that giving under grace, like giving under the law, is limited to a certain class of people. 
*Tithing was never imposed by God on any other than the nation Israel (Lev. 27:34; Num. 18:23-24; Mal. 3:7-10).* So, Christian giving is limited to believers
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and is most acceptable when given by believers who have yielded their lives to God.

**Five:** Christians in the early church also gave systematically. Like tithing, there is suggested systematic regularity in giving under grace. “Upon the first day of the week let every one of you lay by him in store, as God has prospered him” (1 Cor. 16:2). This injunction is addressed to “every man” (every Christian man), and thus *excuses none*; and giving is to be from that which is already “in store.”

**Six:** God sustains the giver. God will sustain grace-giving with limitless temporal resources (2 Cor. 9:8-10; Luke 6:38). *In this connection it may be seen that those who give as much as a tenth are usually prospered in temporal things, but since the believer can have no relation to the law (Gal. 5:1), it is evident that this prosperity is the fulfillment of the promise under grace, rather than the fulfillment of promises under the law. No blessings are thus dependent on the exact tithing.*

The blessings are bestowed because a heart has expressed itself through a gift. It is manifest that no gift will be made to God from the heart which He will not graciously acknowledge. There is no opportunity here for designing people to become rich. The giving must be from the heart, and God’s response will be bestowing spiritual riches, or in temporal blessings as He shall choose.

**Seven:** True riches are from God. The Corinthian Christians were made rich with heavenly riches. There is such a thing as being rich in this world’s goods and yet not rich toward God (Luke 12:21). All such are invited to buy of Him that gold which is tried in the fire (Rev. 3:18). Through the absolute poverty of Christ in His death, all may be made rich (2 Cor. 8:9). It is possible to be rich in faith (Jas. 2:5) and rich in good works (1 Tim. 6:18); but in Christ Jesus the believer receives “the riches of his grace” (Eph. 1:7), and “the riches of his glory” (Eph. 3:16).\(^{112}\)

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Every man according as he purposes in his heart, so let him give; not grudgingly, or of necessity: for God loves a cheerful giver (2 Cor. 9:7).

Financial need was obviously very great for the young New Covenant church. The less time that missionaries had to spend in their trade to earn a living meant more time they could spend spreading the gospel. Those assemblies were actively participating in the most important task ever given to mankind—the spreading of the gospel of Jesus Christ. Although the missionaries did need financial aid, it must be remembered that such was primarily because they chose to be poor and deserved the aid.

Acts 14:23 And when they had ordained elders in every church....
Titus 1:5 For this cause I left you in Crete, that you should set in order the things that are wanting, and ordain elders in every city, as I had appointed you.

There was not just one “elder” or “overseer” but many in each city and in each house assembly where the Bible was studied and preached (Acts 11:30; 14:23;
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15:4, 6, 23; 16:4; 20:17; Tit. 1:5; Jas. 5:14; 1 Pet. 5:1, 5). It would have been impossible to pay full-time support for the many elders of house churches.

Second Corinthians, chapters 8 and 9, detail how the Apostle Paul used gospel principles to obtain sustenance for the poor saints in Jerusalem. However, there is no indication that the support was being collected for missionary salaries or for support of church officers.

ONE: Giving is Totally “of Grace” in the Church

No other chapter in the Bible uses the word “grace” more often than Second Corinthians, chapter 8! Thayer defines “grace” as “that which affords joy, pleasure, delight, sweetness, charm, and loveliness.” What a rich word for God to apply to giving. Therefore, those who give to God’s work actually receive of the grace of God. God gives us grace in order to give, and then God gives us more grace when we do give.

A. The GRACE that God has given” (8:1)
B. “GRACE of sharing” (Greek); “favor” (NAS); “privilege” (NIV); “gift” (KJV) (8:4)
C. “Gracious work” (NAS), “the act of GRACE” (NIV) (8:6)
D. “Gracious work” (NAS), “this GRACE of giving” (NIV) (8:7)
E. “The GRACE of our Lord Jesus Christ” (8:9)
F. “But GRACE be to God” (Greek); “thanks” (8:16)
G. “This GRACE” (Greek) (KJV); “offering” (NIV); “this gracious work” (NAS) (8:19)
H. “God is able to make all GRACE abound to you” (9:8)
I. “The surpassing GRACE God has given you” (9:14)

All of the above texts describe the Christian’s relationship to grace and giving. It is a grace from God and is based on Christ’s example. In contrast to the law which commanded giving, New Covenant giving is grace from beginning to end. It is an act that shares. It rebounds to the giver because one cannot out-give God.

TWO: Give Yourself to God First

Since an unbeliever is not motivated to give, you must first accept Jesus Christ as your personal Lord and Savior. “They … first gave their own selves to the Lord”

113 Thayer, “charis.”
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Until one joins the family of God through conversion, he is still under condemnation and grace cannot govern his life (John 16:9).

THREE: Give Yourself to Knowing God's Will

A Christian must seek for, and yield to, the will of God. “First to the Lord, and, then, to us by the will of God” (8:5). Concerning the matter of giving, we must seek to know God's will in our lives in this area as in every other area of our lives. In the context, “gave themselves to us” means that they agreed with Paul's request for famine relief for the saints in Judea.

FOUR: Give in Response to Christ's Giving

“For you know the grace of our Lord Jesus Christ, that, though he was rich, yet for your sakes he became poor, that you through his poverty might be rich” (8:9). “Thanks be to God for his unspeakable gift” (9:15). Christians who are yielding to God's will, hastening to know the Word of God, and who are filled with the Holy Spirit are being changed day by day to follow Christ's example. This example includes every part of their lives, including giving.

FIVE: Give out of a Sincere Desire

“To prove the sincerity of your love” (v. 8). Paul reminded them that in the past they were the first “to be forward [have the desire: NAS]” to give (v. 10). “If there is first a willing mind” (v. 12), again emphasizes the desire. This principle is repeated in chapter 9, verse 7, “as he purposes in his heart.” A believer who is in God’s will should naturally have that sincere desire to give.

Under the law, a sincere desire was the motive for freewill offerings, but it did not matter concerning tithes. God commanded a tithe and expected it, whether or not it was given out of a sincere desire. The Levites and priests still had no inheritance and still deserved their portion under the terms of the Old Covenant.

SIX: Give, Not Because of a Commandment

“I speak not by commandment” (8:8); “I am not commanding you” (NIV). “And herein I give my advice” (8:10). “Let every man give … not grudgingly or of necessity,” “not grudgingly, or under compulsion” (NAS) (9:7); “as God has prospered him.” It is clear from these references that there is no hint of any compulsion, demand, or commandment to give under the grace principle.
Scofield wrote at Second Corinthians 8 and 9, “In contrast with the law, which imposed giving as a divine requirement, Christian giving is voluntary, and a test of sincerity and love.”\textsuperscript{114} Chafer agreed, “The grace principle contrasts with the Old Testament legal system of tithing… Tithing has been superseded by a new system of giving which is adapted to the teachings of grace…. Under grace, God is not seeking the gift, but an expression of devotion from the giver. Under grace no law is imposed and no proportion to be given is stipulated.”\textsuperscript{115}

Under the New Covenant the Christian obeys God because he has a new nature, is a new creation, and the Holy Spirit is his teacher. “When he said ‘a New Covenant,’ he has made the first obsolete; but whatever is becoming obsolete and growing old is ready to disappear” (Heb. 8:13). The “commandment” to give has now been replaced by a “sincere desire” of a new creation. The Christian gives spontaneously because the desire to give is part of the new creation.

**SEVEN: Give as Much as You Are Able, or Even Beyond Your Ability**

“For to their power [ability], I bear record, yes, and beyond their power [ability] they were willing of themselves” (8:3). “Now therefore perform [finish] the doing of it … so there may be a performance also out of that which you have [an actual doing from your ability]” (8:11). “… it is accepted according to that a man has, and not according to that he has not” (8:12). “Let every one of you lay by him in store, as God has prospered him” (1 Cor. 16:2).

**Stewards Shaped by Grace.** Rhodes Thompson, says “Another discovery is now revealed: God’s grace shown in those churches [in India] was complemented by people’s voluntary response [quotes 8:3]. Exactly! No legalistic response to the amazing grace of God is appropriate. That is why Paul wrote [quotes 9:7]. God’s grace obviously encourages, but does not force, the decision to be made. However, when faith responds to grace, God’s power at work within that life … or within the churches … is able to do far more abundantly than all that people can ask or think (Eph. 3:20). What we cannot do or cannot even imagine being done, God’s grace working through our faith does.”\textsuperscript{116}

**EIGHT: Give in Order That There Might Be an Equality**

2 Cor. 8:13 For I do not mean that other men should be eased, and you burdened,

\textsuperscript{114} Scofield, s.v. “2 Cor. 8 and 9.”  
\textsuperscript{115} Chafer, 253-54.  
\textsuperscript{116} Thompson, 113.
2 Cor. 8:14 But by an equality, that now at this time your abundance may be a supply for their need, that their abundance also may be a supply for your need, that there may be equality.

1 Tim. 6:17 Command them that are rich in this world, that they should not be high-minded, nor trust in uncertain riches, but in the living God, who gives us richly all things to enjoy;

1 Tim. 6:18 That they do good, that they become rich in good works, ready to distribute, willing to communicate.

While others are simply not able to give much at all, some can afford to give much more than the Old Covenant ten percent. Circumstances are different from household to household. God understands. Let us not forget the saying “little is much if God is in it.” God can do more with the widow’s mite or the grain of mustard seed given sincerely than with millions given to purchase his favor.

The grace principle of “equality giving” refers to giving as much as one is able. This does not mean that everybody is to give the same percentage. It means that those who are prosperous should give a lot more—until they actually notice a crimp in their checkbook—“Give until it hurts!” When those who are prosperous give more, and those who are poor give less (but still as much as they can), the results are an “equality” according to what each was able to give.

New Covenant grace-giving principles are fair; they are not set at the same legalistic level for everybody. While some families have good incomes and few bills, others have low incomes and many bills. Example One: A family giving ten percent of $200,000 would have much more remaining than the same size family giving ten percent of $20,000. Under the modern definitions of “tithing,” this is an unfair legalistic burden. Example Two: If two families both earned $40,000 and only one had free housing, paid expenses, and insurance, should both give the same amount? What would be a burden for one to give would not be felt by another. Example Three: If two families had the same income and one had oppressive medical bills, does God expect them both to give the same amount? Under grace giving principles, the answer is “no.” Yet the tithing law made no exceptions to land owners and did not require non-landowners and craftsmen to tithe at all!! These examples illustrate why grace principles are superior to tithing. Tithing was never the “superior” principle which produced most of the income in the Old Testament.

There is no commandment after Calvary concerning how much” to give. God has no desire to cause some to be “hard pressed” or “burdened” (KJV) because of any guilt about how much they must give (8:13). The greater burden of giving falls on those who are able to pay more (1 Tim. 6:17-18.)
NINE: Give Because of a Burden for Lost Souls

Although not mentioned specifically in these two chapters, this was, and should be, the reason for all spiritual giving. When Paul said “woe is me if I preach not the gospel (1 Cor. 9:16),” he was referring to his calling and burden for souls. Every Christian needs a vision of lost and dying relatives, friends, and the world on its way to hell without Christ. Yet, the Old Covenant tithing principle from law had no evangelistic outreach to the lost world and non-Hebrews around it. How can it, therefore, be called a superior principle when it produced no burden for the lost?

TEN: Give Joyfully

2 Cor. 8:2 How that in a great trial of affliction the abundance of their joy and their deep poverty abounded to the riches of their liberality [rich generosity: NIV].

The secret of the Macedonian churches’ abundant generosity in giving included: (1) a great trial of affliction, (2) abundant joy, and (3) deep poverty. “In Christ” they had abundant joy which could not be erased through any amount of persecution or poverty. It was this great joy in the gospel which provoked them to give over and above that which was expected by mortal man. “God loves a cheerful giver” (9:7). Happy and joyful Christians are also “giving” Christians. When the gospel is preached, the forgiveness of sins is realized, and the assurance of salvation is known, God’s peace and joy transform lives and giving practices.

ELEVEN: Giving Is the Result of Spiritual Growth

Not only did they give “to their power,” that is, all they could spare, but they gave “beyond their power,” that is, they did without some necessities for a while (8:3). “Praying [begging] us with much entreaty that we would receive the gift, and take upon us the fellowship of the ministering to the saints” (8:4). This is true New Covenant giving at its best!

What more could a pastor ask for from his church when money is needed? The church was actually “begging” (NAS) for Paul to let them give beyond their means! “Therefore, as you abound in every thing, in faith, and utterance, and knowledge, and in all diligence, and in your love to us, see that you abound in this grace [of giving] also” (8:7). Giving is the normal result of spiritual growth. The Christian who is fed the right spiritual food grows spiritually and gives in accordance with his new nature.
TWELVE: Giving Produces More Spiritual Growth

“And God is able to make all grace abound toward you; that you, always having all sufficiency in all things, may abound to every good work” (9:8). God will also “both supply bread for your food, and multiply your seed sown, and increase the fruits of your righteousness; being enriched in every thing to [for the purpose of] all [even more] bountifulness [to others], which produces through us thanksgiving to God” (9:10-11).

When we give to God’s work, he promises to supply our “sufficiency.” This means that he will make us “contented” in what we “need,” as compared to what we “want.” The purpose of this sufficiency is that we may then, in turn, “abound in every good deed,” that is, keep right on performing God’s work with that sufficiency.

Phil. 4:15 Now you Philippians know also, that in the beginning of the gospel, when I departed from Macedonia, no church communicated with me as concerning giving and receiving, but only you.
Phil. 4:19 But my God shall supply all your need according to his riches in glory by Christ Jesus.

The wonderful promise of Philippians 4:19 is not an unconditional promise to be claimed by all believers. We cannot ignore the context of verses 14-18. Paul made that particular promise only to those in Philippi because they had supplied his needs. Christians who refuse to contribute to the needs of God’s people have no claim to the promised blessings in verse 19!

Giving is a circle: God gives first, we give second, then God gives more, so we can give more. God’s spiritual blessings stop flowing into us when we stop becoming a spiritual blessing to others. Since we cannot out-give God, the circle should keep on expanding to include more and more people! Our needs (not our wants) will be met on earth and givers will accumulate spiritual blessings both here on earth and in heaven. God will continue to enrich the believer throughout eternity with him in heaven.

THIRTEEN: Giving Results from Preaching the Gospel

“… they glorify God for your professed subjection to the gospel of Christ (NAS): for your obedience to your confession, and for your liberal distribution to them, and to all men” (9:13). The circle returns to its beginning at the grace of God and the gospel. The text does NOT say “obedience that accompanies your preaching and the practicing of tithing.” A church that obeys the grace principles
of giving will be blessed. When Christ is preached (which is God’s great gift to
us), we give ourselves, and then keep on giving as we become burdened for lost
souls. Again, preaching Christ grows his church! Preaching tithing is preaching
an “unprofitable” Old Covenant principle which has been abolished (Heb. 7:5,
12, 18). Whereas churches that preach tithing regularly without preaching Christ
will not grow, churches that preach Christ regularly without teaching tithing will
grow. It is that simple!
Paul wanted others to follow his example of not receiving tithes or any other sustenance as payment for the gospel ministry. If this is a correct conclusion from Acts, chapter 20, then Paul’s statement in First Corinthians, chapter 9, verses 16-19 cannot be interpreted as the exception to the general rule. Personally, at least, Paul preferred that his principle of “liberty” would become the superior principle which is more important than the principle of “rights.”

While I have personally received full-time support in the past, I am now forced to consider that receipt of such, at least in Paul’s mind and era, was following the lesser principle of my “rights,” rather than following the greater principle of exercising my “liberty” to preach the gospel un-pressured by those who contribute the most to my sustenance. Like many others, as a minister receiving a denominational paycheck, I was certainly expected to teach and preach the denominations’ doctrines.

This is an uncomfortable subject, to say the least. Every serious Bible student will eventually encounter teachings in God’s Word of which he or she will at first find hard to accept. The answer to my question, “Should preachers accept full-time salaries?” was startling to one who has received full-salaried support. The answer shook me, and should disturb the very foundation of the modern church
system. It was one thing to question whether tithing was the New Covenant principle used to support the gospel ministry. However, my studies led me eventually to First Corinthians 9 and the “rights” that gospel ministers had to receive financial support. Next, the cross-referencing and commentary searches led me to Acts 13:1-3; 18:1-4; 20:16-35; 2 Cor. 11:7-9; 2 Cor. 12:13-15; Phil. 4:15-19; 1 Thess. 2:9-10; and 2 Thess. 3:6-15. Although I had read these texts many times over forty years as a Christian, I had never “put them together” to see the entire picture. My conclusions follow.

The Historical Setting of Acts 20

20:16 For Paul had determined to sail by Ephesus, because he would not spend the time in Asia; for he hastened, if it were possible for him, to be at Jerusalem the day of Pentecost.

The historical setting of Acts 20 is important. The event occurred at approximately A.D. 58-60, which is at least twenty-eight years after Calvary and after the church had been established at Pentecost. After ministering for over ten years, Paul had just completed his third and final missionary journey. At least three of those years had been continuous or from a base at Ephesus (20:31). When Acts 20 is combined with First Corinthians 9, a powerful message about gospel priorities and the ethics of gospel workers emerges.

The Sermon Was Specifically for Preachers (20:17-18, 28)

20:17 And from Miletus he sent to Ephesus, and called the elders of the church.

Paul wanted to reach Jerusalem before Pentecost and did not have time to await another ship. He had sent word ahead for the elders of the area around Ephesus to come and meet him at Miletus on the coast west of Ephesus. These texts contain a sermon especially for the leaders of the churches, the elders! The “elders” are also called “overseers”; they are the shepherds of the “flock,” the church of God (20:28), the pastors of the various churches in and around Ephesus. Everything Paul had to say about false teachers taking advantage of the flock and about work ethics related specifically to them.

Paul’s Example (20:18, 20, 26-27, 35)

20:18 And when they came to him, he said to them, You know, from the first day that I came into Asia, after what manner I have been with you at all seasons....
20:20 And how I kept back nothing that was profitable to you, but have shown you, and have taught you publicly, and from house to house.

Even before presenting the problems which burdened him, Paul offered his own example as the solution. They had observed his manner and lifestyle for three years throughout all seasons (v. 18); they had observed him declare the whole gospel in public (vv. 20, 27); they knew how he had treated everybody fairly (vv. 26, 31); and they knew that he had set an example for them in everything he did (vv. 20, 35). To the best of his ability, Paul was following the example of Christ. Therefore, he asked his understudies to follow his example.

Paul’s Farewell Sermon

20:22-24 And now, behold, I go bound in the spirit to Jerusalem, not knowing the things that shall befall me there, Except that the Holy Spirit is witnessing in every city, saying that bonds and afflictions await me. And now, behold, I know that you all, among whom I have gone preaching the kingdom of God, shall see my face no more.

Paul fully believed that this would be his final farewell to the leaders of the many house churches which he had started. He felt convinced by the Holy Spirit that this was his last missionary trip. Being a farewell sermon, he would surely tell them the most important things on his mind to safeguard the church in the future without him. They must first realize that the gospel of the grace of God is a most solemn thing; it is not to be treated lightly. Paul had accepted the possibility of martyrdom, if necessary, in order to preserve the integrity of the gospel and to fulfill his calling (v. 24).

Warning Against False Teachers (20:28-31, 33)

20:28 Take heed therefore to yourselves, and to all the flock.…

20:29-31 For I know this, that after my departing grievous wolves shall enter in among you, not sparing the flock. Also of your own selves shall men arise, speaking perverse things, to draw away disciples after them. Therefore watch, and remember, that by the space of three years I ceased not to warn every one night and day with tears.

Paul’s first concern was that false teachers with false doctrines would arise from outside and from inside the church after he had gone. From past experience he knew that others would follow him and preach a “different” gospel (Gal. 1:6-7). “Take heed,” he said, “savage wolves” from outside Ephesus and “men speaking perverse things” within the church would not spare the flock and would draw away disciples to themselves (vv. 28-30).
God’s Inheritance Will Suffice

20:32 And now, brothers, I commend you to God, and to the word of his grace, which is able to build you up, and to give you an inheritance among all them which are sanctified.

What a great pity it is! The last four verses of Paul’s farewell sermon concern money going in the wrong direction! Surely Paul would have preferred to end his career at Ephesus on a better note. Perhaps he feared that the ravenous wolves he just mentioned were going to pervert the gospel he preached by coming in and fleecing the flock. There must be some connection between those Paul warned about and the direction of the flow of money.

Just think about it! This is an extremely important last farewell sermon to some of his nearest and dearest fellow workers in the gospel. He will never see them again, and, of all things, he warned them about false teachers. Hinting that the elders were concerned about their financial future, Paul told them that God “is able to build you up and give you an inheritance,” and then he gave his own example of his attitude towards wealth. It seems as if Paul had peered into the future and had seen the rich church leaders and their poor parishioners throughout the ages. The solution he presented for staying in the center of God’s will was to allow God’s Word to build them up and to remember our “inheritance,” that is, what we have in Christ.

Paul Chose His Right to Liberty Rather Than Financial Support

20:33 I have coveted no man’s silver, or gold, or apparel.
20:34 You yourselves know that these hands have ministered to my necessities, and to them that were with me.

1 Cor. 9:18 What is my reward then? Truly that, when I preach the gospel, I may make the gospel of Christ without charge, that I do not abuse my power in the gospel.

Paul had exercised his higher “right” to refuse adequate sustenance which would have allowed him more time to evangelize. In doing so he had refused his inferior “right” to financial sustenance which a few other gospel workers had evidently chosen to accept. Evidently Paul was so industrious and efficient making tents that his co-workers in the gospel did not have to ask for sustenance from the churches either. Oddly enough, Paul’s co-workers may have been more free to evangelize because their leader worked long hours night and day.
Imagine this—Paul, not the church, provided the “necessities” for his co-workers in the gospel. [How many are running in that direction to be just like Paul?] Although it is true that choosing the principle of liberty involves more sacrifices on our part, it is also true that it yields greater rewards in soul-winning.

At this verse, I will repeat a very frank and amazing admission that is made by George E. Ladd in the *Wycliffe Bible Commentary*: “Paul reminded the Ephesians of his custom of making tents not only to support himself but to provide for the needs of others with him. He quoted a saying of the Lord which is not recorded in any of the Gospels, about the blessedness of giving…. *The main objective of giving in the early church was to provide for the needs of the poor brothers rather than to support the preaching of the gospel, as is the case today*.\(^{117}\)

### Who Should Give What to Whom?

20:35 I have shown you all things, how that so laboring YOU [church leaders] ought to support the weak, and to remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive.

*Paul was concerned that too much money was flowing the wrong direction in the church!* Using his own life as an example for others to follow, he said “so laboring, you ought to support the weak.” The Greek word for “labor” means hard work and toil. Thus, the Apostle Paul, in his very last recorded words to a large group of church elders at the *very end* of his missionary career, told them to follow his example, work hard, and help the poor. Robertson says that “support,” or “help,” is in the middle voice and means to do it personally.\(^{118}\)

Exactly the opposite of any doctrine of tithing is taught here! Instead of asking everybody to tithe in order to support himself, Paul was asking church *elders* to work harder in order to support the poor church members! Paul’s very last words of what he thought might be his very last sermon to the Ephesian elders is a quotation of Jesus which is not recorded elsewhere. In some unwritten tradition Jesus had said “It is more blessed to give than to receive” (see John 21:25). How many times have we heard these words used at offering time! Yet, how much of the offering goes back into the direction of the poor, as Jesus and Paul so earnestly preferred?

It is impossible to conclude from this chapter that Paul wanted tithes, offerings, or any other item provided to him on a regular sustenance basis. It is also clear that Paul preferred that other elders and gospel workers follow his example. Paul


\(^{118}\) *Robertson’s*, s.v. "Acts 20:35."
preferred the “high road” principle of gospel “liberty” over the “low road” principle of gospel “privilege.”

Again, I am not against full-time support of the clergy and missionaries as long as such support comes with “no strings attached” and is not the result of the false doctrine of tithing.

Paul’s Work Ethic

Acts 18:3 And because he was of the same craft, he stayed with them, and worked, for by their occupation [Greek: technee] they were tent-makers.

Paul insisted on working for a living. The Apostle was a Pharisee of the tribe of Benjamin (Acts 23:6; 26:5; Phil. 3:5). He was a teacher of the law of Moses trained under Gamaliel (Acts 22:3) and was therefore, a rabbi himself; however, he earned his living by making tents.

*Wycliffe Bible Commentary,* “It was customary for Jewish rabbis not to receive pay for their teaching, and therefore, Paul, who had been raised as a rabbi, had learned the trade of tent-making. The apostle did not at once launch into the evangelization of Corinth, but joined Aquilla and Priscilla in practicing his trade during the week. The Sabbaths he devoted to preaching in the synagogues (Acts 18:1-4).”

*New Bible Commentary,* “even rabbis were expected to earn their living by manual labor and not to make the teaching of the law a means of gain; thus Paul maintained himself by leather.”

Acts 18:5 And when Silas and Timothy came from Macedonia, Paul was pressed in the spirit [better, “the Word’] and testified to the Jews that Jesus was Christ.

Few Christians realize that Paul did not preach for a living! Acts 18:1-4 occurred during the second missionary journey; yet Paul was still working a secular job for a living! He worked at his trade six days a week and preached at least one day. Although Acts 18:5 is translated in most versions to give the impression that Paul stopped working for a while and preached full-time, these are only guesses about what the word “pressed” means in the context. I believe that the King James’ translation is best here. The Greek word is *sun-eicheto* (Strong’s 4912) which can also mean “compel,” or “pre-occupy.” Having been “depressed” from the outcome at Athens, Paul was elated by both the good news from Silas and Timothy. He certainly became “taken” with a new drive to witness for Christ. However, there is

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no compelling reason either in the context of Paul’s convictions, or in the varied definition of “pressed” to demand that the text proves that Paul ever worked long periods full-time as a gospel worker. (See sun-eicheto, Strong’s 4912).

It is clear that Paul personally never intended to stop performing manual labor and become a full-time salaried minister! His strict education, respect for tradition, and work-ethic compelled him to work very hard during the week from morning to evening. To the Thessalonians Paul said, “For neither at any time used we flattering words, as you know, nor a cloak of covetousness; God is witness” (1 Thess. 2:5). He would not place himself in a position where he could be accused of preaching for financial gain. “Nor of men sought we glory, neither of you, nor yet of others, when we might have been burdensome, as the apostles of Christ” (1 Thess. 2:6). Although Paul had a right to ask for financial assistance, “nevertheless” he did not exercise that right, and he urged others to follow his example (1 Cor. 9:12; Acts 20:35)!

Instead, Paul exercised his liberty in the gospel and freely chose to work. “For you remember, brothers, our labor and travail: for laboring night and day, because we would not be chargeable to any of you, we preached to you the gospel of God. You are witnesses, and God also, how devoutly and justly and un-blamably we behaved ourselves among you that believe” (1 Thess. 2:9-10). In performing hard physical labor, Paul said he was “devout, upright, and blameless” among believers.

*The New Bible Commentary* says, “This policy [working night and day] not only reflected a desire to be financially independent of those among whom they ministered, but it also marked them off from the ordinary religious traffickers of the day, and showed the converts a good example.”

What an amazing statement!

2 Thess 3:6 Now we command you, brethren, in the name of our Lord Jesus Christ, that you withdraw yourselves from every brother that walks disorderly, and not after the tradition which he received of us.

2 Thess. 3:7 For yourselves know how you ought to follow us; for we did not behave ourselves disorderly among you;

2 Thess. 3:8 Neither did we eat any man’s bread for free; but worked with labor and travail night and day, that we might not be chargeable [a burden or expense] to any of you;

2 Thess. 3:9 Not because we have not power [right to do so], but to make ourselves an example to you to follow us.

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121 Ibid., s.v. “1 Thess. 2:8-10.”
2 Thess. 3:10 For even when we were with you, this we commanded you, that if any would not work, neither should he eat.
2 Thess. 3:11 For we hear that there are some which walk among you disorderly, working not at all, but are busybodies.
2 Thess. 3:12 Now them that are such we command and exhort by our Lord Jesus Christ, that with quietness they work, and eat their own bread.
2 Thess. 3:13 But you, brethren, do not be weary in well doing.
2 Thess. 3:14 And if any man does not obey our word by this letter, note that man, and have no company with him, that he may be ashamed.

Since Paul had previously told how he worked night and day (1 Thess. 2:9-10), it is reasonable to conclude then that the repeat statement in his second letter applies especially, though not exclusively, to gospel workers who had stopped performing manual labor for a living (3:8 above). Paul’s counsel to “withdraw yourselves from every brother that walks disorderly” in 3:6 is strong, especially if it refers to preachers. This was because they should follow his example (3:7). None of Paul’s traveling companions ate anything for free; they worked hard night and day to prevent owing anybody any favors (3:8). They did this, not because they had no legitimate rights to sustenance, but to be an example of Christian liberty for others to follow (3:9). In fact, Paul commanded that none should eat if they are lazy and not working (3:10). He personally considered those who refused to work to be disorderly busybodies who should be avoided (3:11-13). Of course, tithing is completely foreign to these discussions.

Paul personally denounced capable persons who depended on others for support. Was this an inspired opinion? Perhaps only for his time? Not appropriate for our times of affluence and freedom? In Galatians 6:2-6 the general work ethic is again discussed. While we should help bear each other’s heavy loads (Greek: baree), we have an individual responsibility to bear our own portion (Greek: phortion). According to Paul, so did gospel workers!

Paul Boasted about Not Burdening Churches for Money

Paul often boasted that he did not ask for money and was not a burden to the churches. Therefore he had much more freedom to preach the gospel with full conviction.

2 Cor. 11:7 Have I committed an offense in abasing myself that you might be exalted, because I have preached to you the gospel of God freely?
2 Cor. 11:8 I robbed other churches, taking wages [daily rations] of them, to do you service.
2 Cor. 11:9 And when I was present with you, and in need, I was chargeable [an expense] to no man; for that which was lacking to me the brothers which came from Macedonia supplied; and in all things I have kept myself from being burdensome to you, and so I will keep myself.

2 Cor. 11:10 As the truth of Christ is in me, no man shall stop me of this boasting in the regions of Achaia [around Corinth].

2 Cor. 11:11 Why? Because I do not love you? God knows.

2 Cor. 11:12 But what I want to do, that I will do, that I may cut off occasion from them which desire occasion; that wherein they glory, they may be found even as we.

2 Cor. 11:12 (TLB) I will do it to cut off the ground from under the feet of those who boast that they are doing God's work in just the same way we are.

2 Cor. 11:13 For such men are false apostles, deceitful workers, disguise themselves as apostles of Christ.

2 Cor. 12:13 For in which way were you inferior to other churches, except it be that I myself was not burdensome to you? Forgive me this wrong.

2 Cor. 12:14 Behold, the third time I am ready to come to you, and I will not be burdensome to you; for I do not seek yours, but you; for the children ought not to lay up for the parents, but the parents for the children [i.e. parents should provide for their children].

In its comments on Second Corinthians 11:8, The New Bible Commentary says, “Paul is really indicating that he did not receive wages at all for preaching the gospel. If what was given him for his support by other churches was to be regarded as ‘earnings,’ then he had in effect ‘robbed’ them since the service given was not to them but to the Corinthians.” Also, the Greek word for “wages,” opsoonion, means “daily rations” and is that which Roman soldiers were provided. For a real twist of modern logic, rather than receive sustenance from the Corinthians, as a spiritual parent, Paul felt that it was his obligation to care for their needs, rather than their obligation to take care of his needs (2 Cor. 12:14; Acts 20:35).

Paul Worked to Help the Needy

Jas. 1:27 Pure religion and undefiled before God and the Father is this, to visit the fatherless and widows in their affliction, and to keep himself unspotted from the world.

Paul only received temporary partial sustenance from Philippi in Macedonia, not because he was due any tithe, or offering, but because he was in need. In
contrast, he told churches in Corinth, Thessalonica, and Ephesus that he refused to be a burden on them. The statements in First and Second Corinthians relating to giving are in the context of giving for the needy—both church members and otherwise. True Christian religion is not found in a system of tithing to support a hierarchy of church officers, but in helping the needy. At least to Paul, every penny given for salaries is one penny not given to the poor. The gospel worker should (at least according to Paul’s ideal) earn his own living and give to the poor. Times have really changed, but so have social circumstances.

Early history reveals that church giving flowed from those who had more toward those who had less. However, today the huge cathedrals, fancy homes, cars, and clothes of the clergy mock Jesus words. Peter was poor and shared what he had to those poorer than himself (Acts 3:6). One proof of the great power of the resurrection was that the early church was fully capable of taking care of its own needy.

As a needy person, Paul received sustenance from Philippi because other churches did not contribute. The “main” church in Jerusalem plainly did not instruct Paul to solicit tithes and offerings for their support. Instead they only asked that Paul collect for the poor (Gal. 2:9-10).

Conclusion

*Just because one has a “right” to act in a certain way does not make that “right” a necessity!* Christ had a “right” to defend himself against false accusers, but often refused to use it. We have a “right” to take the nearest parking spot and force the elderly to walk farther, but that does not mean that we should do so. Paul wanted others to follow his example and disregard their “rights” for the sake of the liberty of preaching the gospel in all its power. Again, it is a shame that a conservative Bible commentary must admit that, “The main objective of giving in the early church was to provide for the needs of the poor brothers rather than to support the preaching of the gospel as is the case today.”

Paul’s “churches” (rather, “assemblies of believers”) met in homes, not fancy buildings. Instead of going “from house to house” to worship, as Paul did in Acts 20:20, the vast majority of money given by believers today goes to pay for buildings and salaries, rather than to the poor. To most believers the word, “church,” brings up thoughts of a building rather than an assembly of believers. (On houses, see Acts 2:46; 5:42; 20:20; Rom. 16:5; 2 Tim. 3:6; Tit. 1:11).

What this New Covenant conclusion does to tithing is evident. The truth is a radical change from tradition and life under the principles of Mosaic Law. Paul’s

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last letters were written from 30-35 years after Calvary. Yet not a word is said about tithing. While specifically discussing the “matter of giving and receiving,” he called the gifts “a fragrant offering and an acceptable sacrifice” and, again, no mention is made of tithes (Phil. 4:15-18). On the other hand, Paul seemed concerned about greed, covetousness, and the love of money when writing to Timothy. Since such problem definitely existed, Paul addressed the problem of elders and deacons in regard to money matters.
Chapter 29

A Secular Church History of Tithing

The purpose of this chapter is to demonstrate that early church leaders did not even attempt to introduce tithing for at least 200 years after Calvary. During this period early church leaders preferred to be extremely poor and predominantly ascetic rather than be sustained by any elaborate system of tithes and offerings. It will be clearly seen that, not only did the inspired writers of the New Testament not teach tithing for the church, neither did those who immediately followed them as leaders of the churches.

The “church” was very far from being a united system for many centuries. Competing centers of Christianity arose in Rome, Ephesus, Antioch of Syria, Jerusalem, Caesarea, and North Africa. After the barbarian invasions of the 4th century began, the Roman Empire moved its capital city to Constantinople, where Constantine protected and assisted the church in Constantinople as the most wealthy and influential church for many years to come.

While most church historians will laugh at the thought, not only was tithing NOT a doctrine, it was very far from being discussed by the early church. The locations of the earliest church councils show that Rome was not dominant. The first council at Nicea in A.D. 326 was necessary to discuss the deity of Christ; the second at Constantinople in A.D. 381 was necessary to discuss the deity and person of the Holy Spirit. This was followed by Chalcedon (451); 2nd Constantinople
Russell Earl Kelly, Ph.D.

(553); 3rd Constantinople (681); 2nd Nicea (787); 4th Constantinople (869)
and, finally, the 1st Lateran Council in Rome in A.D. 1123.

Beginning around the middle of the third century, the tithe only had the
authority of a “suggestion” in Cyprian’s small area of influence in North Africa.
And Cyprian had no authority over other zones of the divided church. Tithing
would not even become a local church law for over five hundred years after
Calvary. The introduction of tithing emerged in direct proportion to the disin-
tegration of the doctrine of the priesthood of believers and the emergence of the
power of the bishop-priests.

New Testament doctrines concerning the church and giving experienced a
drastic change from the end of the first apostolic century to the middle of the
third century. The first stage of decline was the removal of spiritual gifts from the
laity. The second stage was the distinction of the bishop as a level higher than the
other (formerly equal) elders in the church. The third stage of decline occurred
when the bishop was given a high priestly status with spiritual power over the
laity. In the fourth stage, the bishops, elders, and (sometimes) the deacons were
couraged to stop performing secular work and devote themselves full-time to
the church. Tithing became the fifth stage of this doctrinal decline.

Instead of the priesthood of every believer replacing the Old Testament
priesthood, the church had gradually reorganized itself to resemble the Old
Testament hierarchy. The bishop had become the equivalent to the Old Testament
high priest, the presbyters to the Old Testament priests, and the deacons to Old
Testament Levites. Full sustenance followed by using the Old Testament pattern
of priesthood, sacrifices, and forgiveness controlled by priests. Thus some types of
tithing was introduced into the church only after a long period of at least 200-300
years of steady doctrinal decline and only to follow the pattern of Old Testament
worship. Even then, tithing was not mandatory or compulsory for many more
centuries.

Non-Christian Jews

A noted authority on Judaism, Alfred Edersheim, gives several important
points which prove that tithing did not exist in the early centuries of the church.
He reminds us of the Jewish customs which were surely followed by at least the
Jewish-Christian apostles and disciples. First, tithing was not universal, even in
Israel, because it did not apply to crafts and trades, “And it is remarkable, that
the law seems to regard Israel as intended to be only an agricultural people—no
contribution being provided for from trade or merchandise.”

Edersheim, Temple, CD-ROM, chap. 19.
tithes could only come from the holy lands of Israel (p. 15-17). Third, most Jews considered it a sin to make a profit from teaching the law, “Then, as for the occupation of ordinary life, it was indeed quite true that every Jew was bound to learn some trade or business. But this was not to divert him from study; quite the contrary. It was regarded as a profanation—or at least declared such—to make use of one's learning for secular purposes, whether of gain or of honor. The great Hillel had it (Ab. I. 13); ‘He who serves himself by the crown [the Torah] shall fade away’” (p. 118). Fourth, rabbis, such as Paul, were not expected to earn a living from teaching the law, “For, in point of fact, with few exceptions, all the leading Rabbinical authorities were working at some trade, till at last it became quite an affectation to engage in hard bodily labor …” (p. 173). And, fifth, honest labor was considered a cherished virtue, “And this same love of honest labor, the same spirit of manly independence, the same horror of trafficking with the law, and using it either as a 'crown or as a spade,' was certainly characteristic of the best Rabbis.” (p. 172).125 Edersheim leaves no room in his conclusions for any idea that rabbis might have taught God’s Law to provide for their own financial sustenance. This very strong tradition among Jews certainly would have been extended into the Jewish Christian church by former Jewish rabbis such as Paul.

Later, after the Jews had been banished from the land of Israel, Jewish law was modified concerning tithing. To the question, “How much must a man contribute to charity?”, the answer given in the Code of Jewish Law involved “tithes,” which had become little more than alms. The first year required a tithe of his capital; afterwards he was to tithe net profits. He could choose, instead, to give a fifth of his capital each year, but never more than a fifth. “The tithe money (set aside for charity) must not be used for the purpose of any other religious act, like buying candles for the synagogue; but it must be given to the poor.” However, there were exceptions to this rule. Tithes could be used to pay for circumcision, dowry for poor couples wishing to get married, and setting those couples up in a secure trade (p. 1-112).

The Jewish sage was expected to either know a craft or learn a craft in order to avoid idleness. In the event that worker did not know or have a craft, the community was to provide a craft or training and help that person as much as possible to earn a living through a trade (p. 1-114).

Also, the poorest were still not required to tithe, or give to charity, “But he who has barely sufficient for his own needs, is not obligated to give charity, for his own sustenance takes precedence over another’s” (p. 1-111).126

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125 Edersheim, Sketches, 15-17, 118, 173, 172
Jewish Christians (Especially Around Jerusalem)

Almost every denomination's historians of early church history agree that, until A.D. 70 the Jewish Christians in Jerusalem faithfully attended the temple in obedience to Jewish law and, as faithful Jews, supported the Jewish temple with tithes and offerings in addition to their church support. Acts 21:21-24 can hardly lead to any other conclusion!

The Jewish Christians had merely added their unique brand of Judaism into the already diverse Judaism of their day. Although the Sadducees did not accept them, the Pharisees did not oppose them and applauded their high moral conduct within Judaism. Jewish Christians narrowly escaped when the temple was destroyed in A.D. 70 by fleeing to Pella. The final banishment of Jews under Emperor Hadrian in A.D. 132-135 ended all hope of Jewish Christian leadership from Jerusalem. (However, the Gentile Christians had an influential church there in the new Roman city.)

From the destruction of Jerusalem until the end of the fourth century the “Nazarenes” were identified with a small group of Jewish Christians who held themselves bound by the Law of Moses, but did not refuse fellowship with Gentile Christians. While later splitting into Pharisaic Ebionites, Essenic Ebionites, and Elkaisites, they also considered Paul a false teacher and eventually found themselves outside of the recognized church. These Jewish Christians never ceased teaching that strict obedience to the Mosaic Law was necessary for salvation. Thus, for many Jewish Christians, tithing never left the spiritual environment of the Mosaic Law.127, 128

The Second and Third Century Apostolic Age Universal Church

It is very easy to demonstrate from Scripture that none of the first century post-Calvary Apostolic fathers like Paul, Peter, John, James, Jude and Luke, taught tithing. Several chapters in this book demonstrate that no teaching of tithing exists in Scripture after Calvary.

The second and third generation church leaders (c. A.D. 100-200) were almost totally devoted to living an ascetic (self-denying), or semi-ascetic, lifestyle, preaching the gospel, defending the gospel, and helping the poor and needy. Research this for yourself! They abstained from worldly pleasures and took great pride in doing so. Constructing fine houses of worship and accumulating financial independence were completely foreign to their lifestyle. They took literally Jesus’ words in Matthew 19:21, “If you want to be perfect, go, sell that which you have,

127 Qualben, 73-74.
128 Schaff, 428-434.
and give to the poor, and you shall have treasure in heaven; and come, follow me,” and Paul’s words to elders in Acts 20:35, “I have shown you all things, how that so laboring you ought to support the weak, and to remember the words of the Lord Jesus, how he said, ‘It is more blessed to give than to receive.’”

The first generation church fathers wrote very often about the Lord’s Supper being the occasion for offerings for the needy. Almsgiving was considered better than both fasting and prayer. Tithing, however, was not included! The verifiable presence of freewill-giving in their writings, along with the verifiable absence of tithing in their writings presents a real dilemma for those who support tithing and insist that it was a valid doctrine of the church from the very beginning. Obtain a copy of the ten-volume Ante-Nicean Fathers and settle this issue! Tithe-teachers do not quote the very earliest church leaders in order to validate their doctrinal position.

Robert Baker (Southern Baptist) wrote “The leaders [before A.D. 100] usually worked with their hands for their material needs. There was no artificial distinction between clergy and laity.” He later added, “The earliest bishops or presbyters engaged in secular labor to make their living and performed the duties of their church office when not at work.”

Alfred Edersheim (Anglican), in his book, Sketches of Jewish Social Life, devoted an entire chapter to the Jewish work ethic. “Thus … to come to the subject of this chapter … we now understand how so many of the disciples and followers of the Lord gained their living by some craft; how in the same spirit the Master Himself condescended to the trade of his adoptive father; and how the greatest of his apostles throughout earned his bread through the labor of his hands, probably following, like the Lord Jesus, the trade of his father. For it was a principle, frequently expressed, if possible ‘not to forsake the trade of the father.’”

Lars P. Qualben (Lutheran) explains this in detail in, A History of the Christian Church. “The local church had elders and deacons who supervised and directed the work of the congregation, administered its charity, took care of the sick, and saw to it that services were regularly held. But the early church organization was not centered in office and in law, but in the special gifts of the Spirit. The teaching, the preaching, and the administration of the sacraments were conducted by the ‘gifted men’ in the congregation. An elder might also teach, preach, and administer the sacraments, but he did not do so because he was an elder, but because he was known to have the ‘gift.’ None of these ‘gifted men’ held church office in a legal or judicial sense. The preaching, the teaching, and the administration of the sacraments were not legally confined to any specific office. The gospel could

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129 Baker, 11, 43.
130 Edersheim, Sketches, 169.
be preached and the sacraments could be administered in the presence of any assembly of believers, gathered in the name of the Lord.”

“Toward the end of the first century a change took place. A general lack of confidence in the special gifts of the Spirit, a desire for more specific order, and a pressing demand for proper safeguard against heresy resulted in a gradual transfer of the preaching, the teaching, and the administration of the sacraments from the ‘gifted men’ to the local elders…."

“During the second and third centuries another important change took place. Instead of government by a group of elders, the local churches were headed by single officials for whom the name ‘bishop’ was exclusively reserved…. The election of the bishop became a legal ordinance and the bishop alone had a right to preach, to teach, and to administer the sacraments …”. 131

Philip Schaff comments on church growth before the great persecutions which followed, “Until about the close of the second century the Christians held their worship mostly in private homes, or in desert places, at the graves of martyrs, and in the crypts of the catacombs. This arose from their poverty, their oppressed and outlawed condition, their love of silence and solitude, and their aversion to all heathen art (p. 198).” “The first traces of special houses of worship occur in Tertullian, who speaks of going to church, and in his contemporary, Clement of Alexandria, who mentions the double meaning of the word εκκλησία. About the year 230, Alexander Severus granted the Christians the right to a place in Rome…. After the middle of the third century the building of churches began in great earnest…. ” (pp. 199-200).

“Thus we find, so early as the third century, the foundations of a complete hierarchy; though a hierarchy of only moral power, and holding no sort of outward control over the conscience…. With the exaltation of the clergy [in the third century] appeared the tendency to separate them from secular business, and even from social relations…. They drew their support from the church treasury, which was supplied by voluntary contributions and weekly collections on the Lord’s Day. After the third century they were forbidden to engage in any secular business, or even to accept any trusteeship” [as per Cyprian in North Africa only] (p. 128). 132

While there were many pre-Nicene (pre A.D. 325) early church fathers whose writings still exist, until Cyprian, they did not write about any form of suggested enforced tithing at all. These include Clement of Rome, Mathetes, Polycarp, Ignatius, Barnabas, Papias, Justin, the Pastor of Hermas, Tatian, Theophilus of Antioch, Athenagoras, Clement of Alexandria, Tertullian, Minucius Felix, Commodianus, Origen, Hippolytus, Caius, and Novatium.

131 Qualben, 94.
In an effort to support early tithing, the McClintock and Strong Encyclopedia of Biblical, Theological, and Ecclesiastical Literature actually verifies my claims. Under tithes it says, “The obligation from ecclesiastical literature has been put forward from the earliest period. The Apostolic Canons [c. 300], the Apostolic Constitutions [c. 300], St. Cyprian (d. 258), and the works of Ambrose [d. 397], Chrysostom [d. 407], Augustine [d. 430] and the other fathers of both divisions of the Church [East and West, but not Greek] abound with illusions to it.” For this resource, although “abound” is an exaggeration, “the earliest period” skipped the first 200 years after Calvary. (See Cyprian following.)

Clement of Rome (c. 95) began writing about the same time the Apostle John died. His writings do not use the word, “tithe.” He is not specific when he wrote, “He [God] has enjoined offerings [to be presented] and service to be performed [to Him], and that not thoughtlessly or irregularly, but at the appointed times and hours” (First Letter to the Corinthians, chapter 40). Most likely, at this time, Jewish Christians in the Roman church would have objected to any hint that tithes be taken away from Levitical priests.

Justin Martyr (c. 150) (from the area of old Samaria) wrote, “And the wealthy among us help the needy … when our prayer is ended, bread and wine and water are brought, and the president in like manner offers prayers and thanksgiving, according to his ability, and the people assent, saying Amen; and there is a distribution to each, and a participation of that over which thanks have been given, and to those who are absent a portion is sent by the deacons. And they who are well to do, and willing, give what each thinks fit; and what is collected is deposited with the president, who succors the orphans and widows and those who, through sickness or any other cause, are in want, and those who are in bonds and the strangers sojourning among us” (First Apology, chap. 67). In accordance with the first century Scripture, “presidents,” or church leaders, are only capable administrators, and not necessarily pastors or teachers of the Word.

Justin's writings only use the word, “tithe,” four times: twice from Matthew 23:23 to point out that the Jews did not like Christ, and twice from Genesis 14:20 while proving that Melchizedek did not require circumcision (Dialogue with Trypho, chap. 17, 19, 33, 112).

The Didache, or Teaching of the Twelve (150-200?), was discovered in the late 19th century at the Jewish Monastery of the Most Holy Sepulcher at Constantinople. It is not known if it is authentic, represents the norm, or is from an aberrant offshoot. It appears to be a Jewish-Christian document from approximately the middle of the second century, and it gives some interesting ideas about how prophets and church leaders were supported.

Paragraph XI: … “Now, as concerning the apostles and prophets according to the teaching of the gospel, so do; and let every apostle that comes to you be
received as the Lord; and he shall stay but one day, and, if need be, the next day also; but if he stays three days he is a false prophet. When the apostle goes forth, let him take nothing but bread, until he reaches his lodging: *if he asks for money, be is a false prophet.*… But whosoever shall say in spirit, ‘Give me money, or other things,’ you shall not listen to him; but if he bids you to give for others that are in need, let no man judge him.”

Paragraph XII may (or may not) only refer to ordinary travelers. Its location between paragraphs 11 and 13 should be considered. “Let every one that ‘comes in the name of the Lord’ be received” and proven…. “If he wishes to abide with you, being a craftsman, let him work and eat. If he has no craft, use your common sense to provide that he lives with you as a Christian, *without idleness.* If he is unwilling to do so, he is a ‘Christ monger.’ Beware of such.”

Paragraph XIII: “But every true prophet that desires to abide with you is ‘worthy of his food,’ in like manner a true teacher is also, like the laborer, ‘worthy of his food.’ Therefore you shall take and give to the prophets every *firstfruits* of the produce of the wine-press and the threshing floor, of oxen and sheep. For the prophets are your high priests. *If you have no prophet, give them to the poor*…. ”

Paragraph XV: “Elect therefore of yourselves bishops and deacons worthy of the Lord, men that are gentle but *not covetous,* true men and approved; for they also minister to you the ministry of the prophets and leaders.”

Although many tithe-teachers quote paragraphs XIII and XV to prove that the early church taught tithing and conveniently ignore paragraphs XI and XII, they greatly deceive when they do this! Paragraphs XI and XII make it clear that paragraphs XIII and XV cannot possibly be stretched to teach tithing. The word, tithing, does not even appear. Also, when the church finally did try to teach tithing, it did not give the whole tithe to the deacons as Paragraph XV would require if they were the Levites. Perhaps this non-authoritative document is placed in the middle of the second century because of some elevation of bishops, but before the authority urged on them by Cyprian. Noticeably, though, the firstfruits match the description of only food items from Numbers 18 and are not the same thing as tithes. Also, it seems that even these would not be totally supported by the church if it were small, but would be required to retain a trade. It is interesting to note that paragraph XIII says, if there is no prophet in the church, then give the firstfruits to the poor.

**Irenaeus** (150-200) (bishop of Lyons in France and teacher of Hippolytus), clearly did not teach tithing. “And for this reason did the Lord, instead of that commandment, ‘You shall not commit adultery,’ forbid even concupiscence; and instead of that which runs thus, ‘You shall not kill,’ He prohibited anger; and
instead of the law enjoining the giving of tithes, to share all our possessions with the poor; and not to love our neighbors only, but even our enemies; and not merely to be liberal givers and bestowers, but even that we should present a gratuitous gift to those who take away our goods” (Against Heresies, book 4, chap. 13, para. 3). If anything, this teaches extreme asceticism.

“For with Him there is nothing purposeless, nor without signification, nor without design. And for this reason they (the Jews) had indeed the tithes of their goods consecrated to Him, but those who have received liberty set aside all their possessions for the Lord’s purposes, bestowing joyfully and freely not the less valuable portions of their property, since they have the hope of better things [hereafter]; as that poor widow acted who cast all her living into the treasury of God” (Against Heresies, book 4, chap. 18). Again, poverty and asceticism are indicated. Irenaeus clearly taught that the church was a dispenser of necessities for the poor. His life and writings reveal that he believed that its leaders should live as meagerly as possible.

Tertullian (150-220) was a prolific writer from Carthage in northern Africa whose writings do not teach tithing. He was also a Montanist who lived an extremely ascetic lifestyle. For the Montanists, extreme poverty was a virtue which allowed absolutely no room for a doctrine of tithing. Since he taught that all incoming offerings should be given to the poor, Tertullian would not have taught that church leaders should be supported through tithes. His only recorded uses of the word, “tithe,” appear when he quotes Matthew 23:23 to compare Marcion’s hypocrisy with that of the Pharisees (Marcion, book 4, chap. 27) and Genesis 14:20 when he argued, like Justin Martyr, that Melchizedek was not circumcised (book 5, chap. 9).

Tertullian also wrote, “Our presidents are elders of proved worth, men who have attained this honor not for a price, but by character. Every man brings some modest coin once a month or whenever he wishes, and only if he is willing and able; it is a freewill offering. You might call them the trust-funds of piety; they are spent … on the support and burial of the poor …” (Apology, xxxix, 1-18). From these it is clear that, at least near the end of the second century, no tithing existed solely to support full-time clergy.

Cyprian (200-258) followed Tertullian in Carthage (North Africa only) and was probably the first influential leader to suggest (unsuccessfully) that tithes should support a full-time clergy. It must be remembered that, by Cyprian’s time at least the first departures from the apostolic age doctrine had occurred. Spiritual gifts had mostly been taken from the laity and placed within various levels of the clergy. The office of bishop had been distinguished above that of elder and presbyter, and each bishop had spiritual power over the laity through the crude sacramental system. Also his church now erroneously compared the bishop to
the Old Testament high priest, the presbyters to the Old Testament priests, and
the deacons to Old Testament Levites. Cyprian merely took what he thought was
the next logical step (in this scenario of the role of bishops) and insisted that the
clergy should cease all secular work and depend on tithes for full-time support. At
least in the Western church, the Old Testament pattern of priesthood, sacrifices,
and forgiveness was now controlled by so-called Christian high priests, Christian
priests, and Christian Levites. Such is the context of Cyprian’s tithing appeals!
Yet all of the pro-tithing apologists I have read point to Cyprian as their prime
evidence of early tithing. While only a bishop in Africa, Cyprian did not have
authority beyond his own sphere of influence. Those who quote Cyprian to sup-
port early church tithing should place their quotation in this limited historical
context!

However, Cyprian’s tithing still does not qualify as “proof” that the early church
taught tithing. Although not as ascetic as the Montanists and his favorite teacher,
Tertullian, Cyprian was, nevertheless, an ascetic who gave up his considerable
fortune at his baptism. While he strongly advocated that bishops, presbyters, and
deacons should receive tithes and devote full-time service to the church, he did not
suggest that they should live above the poverty level (Letter 65, para. 1). At one
occasion, in his Letter 4, he said that the “whole of the small sum which was col-
lected” was given to the clergy and they distributed it to those in need. Any person
who has read Cyprian knows of his generation’s many uses of Christ’s injunction,
“If you want to be perfect, go and sell that you have, and give to the poor, and you
shall have treasure in heaven, and come and follow me.” Cyprian’s understanding
of tithing was that church leaders should only take the bare minimum and distrib-
ute the remainder to the poor. Read Cyprian yourself!

The Constitutions of the Holy Apostles (book 2, section 4), is a fictional
account probably dating from the third or fourth century. It was not accepted by
the Church until many centuries later. Its use of tithing reflects an evolution of
the doctrine to about the same level as that of Cyprian.

“On the Management of the Resources Collected for the Support of the Clergy and
the Relief of the Poor.”

“Let the bishop esteem such food and raiment sufficient as suits necessity and
decency. Let him not make use of the Lord’s goods as another’s, but moderately;
for the laborer is worthy of his reward.’ Let him not be luxurious in diet, or
fond of idle furniture, but contented with so much alone as is necessary for his
sustenance.”

“On Firstfruits and Tithes, and After What Manner the Bishop is Himself to
Partake of Them, or Distribute Them to Others”

XXV. Let him use those tenths and first-fruits, which are given according to the
command of God, as a man of God; as also let him dispense in a right manner the
free-will offerings which are brought in on account of the poor, to the orphans, the widows, the afflicted, and strangers in distress, as having that God for the examiner of his accounts who has committed the disposition to him. Distribute to all those in want with righteousness, and yourselves use the things which belong to the Lord, but do not abuse them, eating of them, but not eating them all up by yourselves: communicate with those who are in want, and thereby show yourselves unblameable before God. For if you shall consume them by yourselves, you will be reproached by God.…"

“For those who attend upon the Church ought to be maintained by the Church, as being priests, Levites, presidents, and ministers of God; as it is written in the book of Numbers concerning the priests.…"

“Those which were then first-fruits, and tithes, and offerings, and gifts, now are oblations, which are presented by holy bishops to the Lord God, through Jesus Christ, who has died for them. For these are your high priests, as the presbyters are your priests, and your present deacons instead of your Levites; as are also your readers, your singers, your porters, your deaconesses, your widows, your virgins, and your orphans: but He who is above all these is the High Priest.”

XXVI. “The bishop, he is the minister of the word, the keeper of knowledge, the mediator between God and you in the several parts of your divine worship. He is the teacher of piety; and, next after God, he is your father, who has begotten you again to the adoption of sons by water and the Spirit. He is your ruler and governor; he is your king and potentate; he is, next after God, your earthly God, who has a right to be honored by you.”

XXVII. “You ought therefore, brothers, to bring your sacrifices and your oblations to the bishop, as to your high priest, either by yourselves or by the deacons; and do you bring not those only, but also your first-fruits, and your tithes, and your free-will offerings to him. For he knows who they are that are in affliction, and gives to every one as is convenient, that so one may not receive alms twice or more often the same day, or the same week, while another has nothing at all”.

[My comments on the Constitutions of the Apostles. While attempting to use the language of the Old Testament Law, several differences are apparent. First, now the high priest, not the Levites, receives the tithes directly. Second, the bishop is to maintain a bare sustenance level from what he takes from the tithes and offerings. Third, the bishop is directly responsible for re-distributing both tithes and offerings back to the needy. Fourth, the new priestly caste system does not refer to Abraham's tithe to Melchizedek in Genesis 14 for pre-Law justification, nor to “It is holy to the Lord” in Leviticus 27:30 for an eternal principle. Clearly, the justification for re-introducing tithing into this particular early church, even if only a voluntary offering, was the result of the abandonment of the doctrine of the priesthood of the believer and the elevation of the position of priest and high
priest. Therefore, it is easy to understand why modern Protestant tithe-teachers do not appeal to this document for validation of tithing as a legitimate doctrine. Finally, even this document was rejected by the Roman Catholic Church because tithing did not become church Law until the end of the sixth century.

A Summary of Historical Reasons to Reject Tithing

For the following reasons which have been supported by many reputable authorities in this chapter and elsewhere in this book, tithing cannot be supported as a valid doctrine found in early post-biblical history.

One: It is certain that Jewish-Christians in Palestine continued to send tithes to the temple as part of their obedience to the law (Acts 15 and 21) at least until A.D. 70. Post-biblical history proves that most of these never abandoned the Mosaic Law, refused full fellowship with Gentile Christians, rejected Paul, later split into factions, and disappeared around the end of the fourth century.

Two: Jewish Christians, like Paul, who had been trained in the strict traditions of the Mosaic Law would have never accepted full-time support for teaching the Old Testament Sacred Writings concerning Christ.

Three: Jewish Christians viewed tithing as purely law, which they specifically ordered Gentile Christians not to obey (Acts 15 and 21).

Four: Jewish Christians were taught to earn their living through a trade and not depend on charity. Both Jewish and Christian sages were supported by the communities through support of their trade.

Five: The secular crafts and trades of many rabbis and later church leaders are recorded in history. Many church historians comment on the fact that the early church leaders sustained themselves by a trade (rather than by tithing). This is documented by numerous footnotes in this book, especially the chapter on First Corinthians 9, Acts 20, and this chapter.

Six: The church was early considered “un-licensed (or illegal?)” and it was considered an “outlaw” since approximately A.D. 80. The Romans required all citizens to register their livelihood and proof of sustenance. For at least the first two hundred plus years after Calvary, anybody claiming to be a full-time gospel worker would have been arrested as an insurrectionist who had no evident means of support such as a trade.

Seven: Since Christians were sporadically killed by mobs and the government for much of the first three centuries, it seems improbable that the earliest leaders would openly reveal themselves (by not having an obvious trade) that they were full-time church leaders.

Eight: When the New Testament was written, very few, if any, of the churches were organized into a ruling-bishop system which would require or sustain a full-time
minister. The churches were too primitive, too small, too poor, and often had to hide from the authorities to meet. Church buildings did not exist because they would not have been tolerated until about A.D. 200 and did not flourish until after A.D. 260 before being destroyed again in 303.¹³⁴ Persecution varied widely around the Roman Empire.

Nine: The earliest churches did not distinguish between “clergy” and “laity” for several centuries. Gifted lay members preached and carried out other functions which were later restricted to full-time ordained clergy. For example, a gifted “administrator” may have been in charge while another gifted person “preached” and another gifted person “taught” the Word. This fact would preclude giving tithes when numerous laity exercised their spiritual gifts.

Ten: It is very likely that even slaves held leadership roles as elders and bishops in the early church. The noted scholar, F. F. Bruce, says that “Pius, bishop of the Roman church towards the middle of the second century, if not a slave himself, was at any rate the brother of a slave; and Callistus, bishop of the same church in the early part of the third century, was an ex-slave”.¹³⁵ Slaves would certainly not accept tithes for their sustenance!

Eleven: Perhaps the best post-biblical argument against tithing in the Ante-Nicean church is the church’s overall attitude towards Christian virtues, ethics, poverty, and asceticism. To state it plainly, “Poverty was considered a virtue, especially among the clergy!” While still retaining fresh memories of the first apostles and disciples, the miracles of the first century, and, while still expecting a soon return of Jesus Christ, the pre-Constantine (pre-A.D. 325) church, was a charity organization which received offerings only to serve the poor, widows, and orphans of society. See Philip Schaff’s detailed comments in my chapter on First Corinthians 9.

The Church from the Fourth Century until the Eighth Century

The church in the first centuries had a very different use for money than the typical church today. Williston Walker reports that, in the year A.D. 251, the church of Rome under Bishop Grainelius had a membership of approximately 30,000 members and supported over 1,500 dependents. This amounts to one dependent per 20 members!¹³⁶

Although Cyprian tried to enforce his idea that church workers should not pursue secular trades, Walker comments, “By the middle of the third century the higher clergy were expected to give their whole time to the work of the ministry,

¹³⁴ Schaff, 63.
¹³⁶ Walker, 83.
yet even bishops sometimes shared in secular business, not always of a commendable character. The lower clergy could still engage in trade.”  

It may, or may not, be noteworthy that Schaff does not mention church “buildings” until the lapse of persecution between 260-303. It is unclear to what extent church edifices existed prior to this time. As long as Christians were blamed for almost every disaster such as famines, earthquakes, floods, battle losses, and barbarian invasions, the pagan population very often punished the church as its scapegoat and would have quickly destroyed highly visible and accessible structures associated with the church.

The *Encyclopedia Americana* says, “It [tithing] was *not* practiced in the early Christian church, but gradually became common by the 6th century.” 138 The statement assumes Cyprian’s failure in North Africa and probably means that tithing was not practiced “by enforcement of Church or secular law” until the 6th century.

The *Catholic Encyclopedia* (1912 edition only) says, “In the beginning [provision] was supplied by the spontaneous support of the faithful. In the course of time, however, as the Church expanded and various institutions arose, it became necessary to make laws which would insure the proper and permanent support of the clergy. The payment of tithes was adopted from the Old Law, and early writers speak of it as a divine ordinance and an obligation of the conscience. The earliest positive legislation on the subject seems to be contained in the letter of the bishops assembled at *Tours in 567* and the *Canons of the Council of Macon in 585.*” 139

While it may appear that both the *Encyclopedia Americana* and the *Catholic Encyclopedia* ignore all of the tithing references made by Cyprian and the *Constitutions of the Apostles* as invalid, actually, they must be agreeing with the premise of this book that the early church did not teach tithing! When tithing was first re-introduced into the church, it was voluntary and was built on an erroneous comparison of the New Covenant bishop as a high priest to the Old Testament priesthood.

Centuries later, the church acquired wealth in the form of land. At first wealthy landowners donated land to the church for parishes, but retained the privileges of nominating the bishops and keeping the profits and tithes from the land in their own secular hands. Therefore, tithing soon became a source of abuse. Eventually, however, the church gained enough secular authority to regain appointment of its own priests and bishops again, along with keeping the tithes in the church. The

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137 Ibid., 84.

138 *Americana*, s.v. “tithe.”

church soon owned from one half to one fourth of the land in many European countries and enacted tithes from those who rented its lands.

Historians usually agree that, not until A.D. 567, five hundred and thirty seven (537) years after Calvary, did the Church’s first substantial attempt to enforce tithing under its own authority appear in history! The Council of Tours in 567 and the Council of Macon in 585 enacted regional church decrees for tithing and excommunication of non-tithers, but did not receive authority from the king to enforce collection through civil decrees. It is significant that tithing did not emerge historically until the church became powerful in the secular realm. Even at this late date tithes were still only food. Eventually the Roman Church even refused to administer last rites if it was not given wealth or land in wills.

Between 774 to 777 the Frankish king, Charlemagne, destroyed the Arian Lombard kingdom which separated his empire from northern Italy. After his defeat of the Lombards, Charlemagne’s unopposed rule included northern Italy and Rome. By quoting the Mosaic Law as its authority at a Church synod, the pope finally convinced Charlemagne to allow enforced agricultural tithing in support of the fast-growing parish system of churches. In 785 Pope Hadrian attempted to impose tithing on the Anglo-Saxons. In appreciation of his church support, on Christmas Day, A.D. 800, the pope crowned Charlemagne as Holy Roman Emperor, thus making official the renewed “Holy” Roman Empire.

In 906 King Edgar legally enforced food tithing in England. In 1067 and 1078, at the Church Councils of Gerona, and in 1215 at the Fourth Lateran Council, tithing was increasingly applied to all lands under Christian rule. All citizens, including Jews, were required to tithe to the Roman Catholic Church. A typical peasant was giving the first tithe of his land to his secular ruler or landlord (which was often the church) and a second tenth to the church outright. In 1179 the Third Lateran Council decreed that only the pope could release persons from the obligation to tithe, and he exempted the Crusaders.

For several centuries the right to collect agricultural tithes shifted back and forth between the Church and the secular authority—depending on which was the strongest power. Pope Innocent III (1198-1216), in order to strengthen and purify the church, ordered that tithes for the support of the church be given precedence over all other taxes, excluded all lay interference in church affairs, and prohibited any one man from drawing the income from more than one church office. Theologian Thomas Aquinas defended tithing by stating, “During the time of the New Law the authority of the Church has established the payment of tithes” (Summa Theologica, Vol. 3, The Second Part of the Second Part). He did NOT use Genesis 14 and Melchizedek to substantiate his argument.
Russell Earl Kelly, Ph.D.

Exacting agricultural tithes from Jews became especially severe in England and Germanic countries. Beginning around the 14th century, Jews were not even allowed to own land in many nations. This forced the Jews off the land and many went into banking and commerce because those occupations and money were not included in tithing. In 1372 even the clergy in Germany revolted at having to pay tithes to the pope.

Not long after the Bible had been translated into the language of the common man, Otto Brumfels in 1524 proclaimed that the New Testament does not teach tithing. Later that century, Pope Gregory VII, in an effort to control secular ownership of tithes, once again outlawed lay ownership of tithes.

In 1714 the English Anglican exacted agricultural tithes from Roman Catholics and Presbyterians for the support of the Church of Ireland. Soon revolt became ripe in France. Some of the earliest stages of the French Revolution were actions which struck at the privileges and status of the Roman Catholic Church. In 1789, tithes were abolished in France by the secular authority.

Other revolts against tithing followed. Between 1836 and 1850 tithing was mostly abolished in England. It was later commuted to a rental to be paid in cash. In 1868, as a result of agitation which began at least as far back as the 1830's and which was pushed by Dissenters, the compulsory payment of local parish tithes for the maintenance of the church was abolished and was made purely voluntary. However, the final tithe rent charges were not abolished until 1936 in England.

In Canada, as late as 1868, the Fourth Council of Quebec declared that tithing was mandatory. For a while tithes were even made mandatory in the French lands of the New World until the territory was sold in the Louisiana Purchase. In 1871 tithes were abolished in Ireland. In 1887 they ended in Italy. In West Germany residents must formally renounce church membership in order to avoid mandatory church taxation. Elsewhere, the Eastern Orthodox Church has never accepted tithing and its members have never practiced it. The Roman Catholic Church still prescribes tithes in countries where they are sanctioned by law, and some Protestant bodies still consider tithes obligatory.

Today most religious bodies have abandoned the practice of compulsory tithing, particularly in the United States, where no system of tithing was ever generally employed after the American Revolution. Tithing was never a legal requirement in the United States. Nevertheless, members of certain churches, including the Latter Day Saints and Seventh-Day Adventists are required to tithe and some Christians in other churches do so voluntarily. Southern Baptists define tithing as an “expectation” and some of its churches are pushing to make tithing a requirement for membership (in addition to holding church offices). For further study, most books on church history briefly discuss the history of tithing since
Bible times. As Europe slowly rejected church-state taxation and the divine right of kings, it also rejected enforced tithing to state-supported churches.

Relevant to this book, the biblical model of tithing best fits a church-state economy similar to Israel’s theocracy. History reveals that tithing became a “Christian” doctrine only after the Roman Catholic Church joined hands with secular and political forces. However, just as tithing was an unprofitable ordinance which never produced spiritual growth in national Israel under the Old Covenant, even so tithing never led to spiritual growth when used by Christians and was eventually forced into retirement a second time by state churches.

Both Roman Catholics and Protestants have been guilty of oppression and persecution regarding state mandated tithing laws. And, like Old Covenant tithing in national Israel, nothing good has ever resulted from such attempts to enforce tithing on another.

Note: The historical source material from this chapter has come from the following: Encyclopedia Americana; Encyclopedia Britannica; The Catholic Encyclopedia (1912 and New); Baker, A Summary of Christian History; Durant, The Reformation; Latourette, A History of the Christian Church; Qualben, A History of the Christian Church; Schaff, History of the Christian Church, Vol. 2; and Walker, A History of the Christian Church. See Bibliography.
Chapter 30

Tithing Principles for Tithe-Teaching Churches: A Literal Satire

“We teach Biblical tithing principles” is heard from many pulpits.” “Do you really?” I ask. This chapter has been carefully written to assist those who want to follow the tithing principles found in God’s Word. Although I am sincerely not aware of any Christian Church that observes ANY of them, God’s Word commanded that His Old Covenant people obey ALL of them.

PRINCIPLE #1: Only pastors (elders, bishops) can function as priests and minister all aspects of spiritual reconciliation. Replace 1 Peter 2:9, 10; Revelation 1:6 and 5:10 with Numbers 18:1, 5 and 3:12.

PRINCIPLE #2: Tithes must go to only one family in the assembly which alone can perform all of the duties associated with worship and the construction and maintenance of the worship building (Numbers 18:1-4).

PRINCIPLE #3: Only the patriarch of this family and his sons can mediate for the congregation as a priestly family. They are the only ones allowed inside the
worship building itself. They are also the only ones allowed to approach God and ask for forgiveness in behalf of the congregation.

Num 18:1 Then the LORD said to Aaron, You and your sons and your father’s house with you shall bear the iniquity related to the sanctuary, and you and your sons with you shall bear the iniquity associated with your priesthood. NKJV

PRINCIPLE #4: Important! The first whole tithe must go only to the servant-Levites, brothers of the leaders. This principle is always ignored!

Num 18:21 Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting. [not the priests]
Num 18:22 Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die.
Num 18:23 But the Levites [not the priests] shall perform the [non-priestly] work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. NKJV

PRINCIPLE #5: The congregation must allow the Levites (both servants and priests) to live on land provided for free for ever but remains in the ownership of the ordinary members.

Num 35:2 Command the children of Israel that they give the Levites cities to dwell in from the inheritance of their possession, and you shall also give the Levites common-land around the cities.
Num 35:3 They shall have the cities to dwell in; and their common-land shall be for their cattle, for their herds, and for all their animals. NKJV

PRINCIPLE #6: The whole tithe which belongs to the servant-Levites must be brought, not to the worship building, but to the Levitical cities where all of the Levites must live most of the time at their farms with their herds. (Num. 35; Josh 20, 21).

Neh. 10:37 … to bring the tithes of our land to the Levites, for the Levites should receive the tithes in all our farming communities.
Neh 10:38 And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive tithes … NKJV

PRINCIPLE #7: The servant-Levites who receive the whole tithe must not minister as pastors (elders, bishops, priests) and must not enter into the worship

Num 18:2 Also bring with you your brethren of the tribe of Levi, the tribe of your father, that they may be joined with you and serve you while you and your sons are with you before the tabernacle of witness. NKJV

PRINCIPLE #8: Only the pastors (elders, bishops, priests) can enter the worship building. All others, including the servant-Levites who receive the whole tithe, must be put to death if they attempt to worship God directly.

Num 18:3 They [Levites] shall attend to your needs and all the needs of the tabernacle; but they shall not come near the articles of the sanctuary and the altar, lest they die—they and you also.

Num 18:4 They [Levites] shall be joined with you and attend to the needs of the tabernacle of meeting, for all the work of the tabernacle; but an outsider shall not come near you.

Num 18:7 Therefore you and your sons with you shall attend to your priesthood for everything at the altar and behind the veil; and you shall serve. I give your priesthood to you as a gift for service, but the outsider who comes near shall be put to death.” NKJV

Num 18:22 Hereafter the children of Israel shall not come near the tabernacle of meeting, lest they bear sin and die. NKJV

PRINCIPLE #8: The pastors (elders, bishops, priests) must eat their portions of the offerings inside the worship building (Num 18:8-18). They must eat the first-born of clean animals and the first-fruit offerings inside the worship building (Neh. 10:35-37). These cannot be taken home and shared with their families. Tithes are not the same as first-fruit.

Neh 10:35 And we made ordinances to bring the firstfruits of our ground and the firstfruits of all fruit of all trees, year by year, to the house of the LORD;
Neh 10:36 to bring the firstborn of our sons and our cattle, as it is written in the Law, and the firstborn of our herds and our flocks, to the house of our God, to the priests who minister in the house of our God;
Neh 10:37 to bring the first-fruits of our dough, our offerings, the fruit from all kinds of trees, the new wine and oil, to the priests, to the storerooms of the house of our God …
PRINCIPLE #9: Pastors (elders, bishops, parents) keep all items presented as vows and all redemption money (18:14, 15, 16).

PRINCIPLE #10: The servant-Levites who assist the leaders cannot own or inherit property.

Num 18:23 But the Levites shall perform the work of the tabernacle of meeting, and they shall bear their iniquity; it shall be a statute forever, throughout your generations, that among the children of Israel they shall have no inheritance. NKJV

PRINCIPLE #11: When the tithe is paid to the Levite-servant class, they must give only one tenth of the tithe which they receive to the pastors (elders, bishops, priests). This tenth of the tithe cannot be used for any other purpose. (This is an ignored concept today.)

Num 18:26 Speak thus to the Levites, and say to them: ‘When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe.

Num 18:27 And your heave offering shall be reckoned to you as though it were the grain of the threshing floor and as the fullness of the winepress.

Num 18:28 Thus you shall also offer a heave offering to the LORD from all your tithes which you receive from the children of Israel, and you shall give the LORD’s heave offering from it to Aaron the priest.

Neh 10:38 And the priest, the descendant of Aaron, shall be with the Levites when the Levites receive tithes; and the Levites shall bring up a tenth of the tithes to the house of our God, to the rooms of the storehouse.

PRINCIPLE #12: In exchange for receiving their tenth of the tithe, pastors (elders, bishops, priests) cannot own or inherit land. Be careful not to ignore this principle.

Num 18:20 Then the LORD said to Aaron: “You shall have no inheritance in their land, nor shall you have any portion among them; I am your portion and your inheritance among the children of Israel. NKJV

PRINCIPLE #13: Pastors (elders, bishops, priests) do not pay tithes. They offer back to God the very best from which they receive from their tenth of the tenth (18:29).

Num 18:29 Of all your gifts you shall offer up every heave offering due to the LORD, from all the best of them, the consecrated part of them.’
Num 18:30 Therefore you shall say to them: ‘When you have lifted up the best of it, then the rest shall be accounted to the Levites as the produce of the threshing floor and as the produce of the winepress.

PRINCIPLE #14: Priests can eat the tithe anywhere (18:31, 32), but they must eat the first-fruit and offerings only inside the worship building.

Num 18:31 You may eat it in any place, you and your households, for it is your reward for your work in the tabernacle of meeting.

Num 18:32 And you shall bear no sin because of it, when you have lifted up the best of it. But you shall not profane the holy gifts of the children of Israel, lest you die.”

PRINCIPLE #15: Both pastors and their Levite-servants normally will only work in the worship center one week out of twenty four. They must spend the remainder of their lives either raising and feeding (tithed) animals or learning trades needed for the maintenance of the worship building and ruler.

1 Chron. chapters 24-26; 28:13, 21; 2 Chron. 8:14; 23:8; 31:2, 15-19; 35:4, 5, 10; Ezra 6:18; Neh. 11:19, 30; 12:24; 13:9, 10; Luke 1:5

PRINCIPLE #16: All costs for the worship building and maintenance must be paid by head taxes and freewill-offerings and not by tithes. Tithes can only be used to support Levites and priests.

Ex 30:13-15; 35:2, 3, 21, 22; Num 3:47-50; 1 Chronicles 28

PRINCIPLE #17: Tithes are always only food

Lev. 27:30, 32; Numb. 18:27, 28; Deut. 12:17; 14:22, 23; 26:12; 2 Chron. 31:5, 6; Neh. 10:37; 13:5; Mal. 3:10; Matt. 23:23; Luke 11:42

PRINCIPLE #18: Poor church members are not required to pay tithes. The church assembly must have programs to assist the poor.

Lev. 14:21; 25:6, 25-28, 35, 36; 27:8; Deu. 12:1-19; 14:23, 28, 29; 15:7, 8, 11; 24:12, 14, 15, 19, 20; 26:11-13; Mal. 3:5; Matt. 12:1, 2; Mark 2:23, 24; Luke 2:22-24; 6:1, 2; 2 Cor. 8:12-14; 1 Tim. 5:8; Jas. 1:27

PRINCIPLE #19: Spoils of war gained by church members may be distributed following any of the following Biblical examples: (1) 10% to the local priest-king and 90% to a designated king of Sodom (Genesis 14:16-24); (2) .1% to the priests and 1% to the Levites according to the 1 of 10 ratio of the Law ordinance
of Numbers 31:21, 27-30) or (3) unlike regular tithes, spoils of war may be dedicated towards the maintenance of the church building (1 Chronicles 26:26-27).

PRINCIPLE #20: Tithes must not be used for evangelism of non-church members.
Ex. 23:32; 34:12, 15; Deut. 7:2

PRINCIPLE #21: A second tithe must be brought to the city where the church headquarters is located. This second tithe must be consumed by worshippers in the streets during celebration. If travel distance is too far, this tithe may be turned into fermented beer and alcoholic wine for consumption during the church celebration calendar. It is not for salaries.
Deuteronomy 12:1-19; 14:22-26

PRINCIPLE #22: Every third year a third tithe for the poor must be kept available in the homes of church members to feed the poor which includes the Levites and priests. This third-year tithe is not for salaries.
Deuteronomy 14:28, 29; 26: 12, 13

PRINCIPLE #23: Every seventh (7th) year and every fiftieth (50th) year no tithes of food from the fields shall be brought to the Levites.
Ex 23:11; Lev 25:4, 11

PRINCIPLE #23: Pastors (elders, bishops) functioning as priests and ministering all aspects of spiritual reconciliation in the church must bear full responsibility for the failures of the church. As such the curses of Malachi are directed squarely upon them should they in any way abuse the tithe. (See Malachi 1:6 to 3:5.)
Mal 1:6 Where is My reverence? Says the LORD of hosts To you priests who despise My name. Yet you say, ‘In what way have we despoiled Your name?’
Mal 1:14 But cursed be the deceiver Who has in his flock a male, And takes a vow, But sacrifices to the Lord what is blemished—For I am a great King,” Says the LORD of hosts, “And My name is to be feared among the nations. 2:1 And now, O priests, this commandment is for you. 2:2 If you will not hear, And if you will not take it to heart, To give glory to My name,” Says the LORD of hosts, “I will send a curse upon you, And I will curse your blessings. Yes, I have cursed them already, Because you do not take it to heart. NKJV 3:3 He will sit as a refiner and a purifier of silver; He will purify the sons of Levi, And purge them as gold and silver, That they may offer to the LORD An offering in righteousness.
PRINCIPLE #24: Garden spices must be carefully weighed and counted in order to insure tithes are paid correctly.  

PRINCIPLE #25: Contrary to Malachi 3:9, some New Covenant tithe-payers who are modern Pharisees may receive woes, or curses, even though they tithe.  

Southern Baptists and Tithing:

Although I consider myself to be a true Baptist in agreement with the spiritual heart of their published statements from 1644 to 1923, I do not agree with the shift which has taken place in recent years. Moreover, I believe that events very similar to those found among the Baptists are taking place in many other conservative churches. I encourage each reader to research his/her own church to discover exactly when it first began teaching tithing. I believe that most denominations which have emerged outside of the European church-state environment, like the Baptists, did not begin teaching tithing for many years. If this is true, then it is self-incriminating.

According to the Encyclopedia of Southern Baptists, tithe, a tax placed on American colonists to support state church was especially opposed by Baptists. It says that they paid little attention to voluntary tithing chiefly because “In the middle of the 18th century all other concerns were engulfed in a vast and quite successful period of revival which added great numbers to the churches, but which laid much greater emphasis on evangelical fervor than on systematic benevolence.” Evidently, when the fervor of successful evangelism slowed, it was time to focus more on giving principles.

In an implied admission that tithing had not been a standard of giving since the first confession in 1644, the article continues, “Many churches, in fact, were definitely opposed to what they considered a ‘hireling ministry,’ and paid their preachers nothing. Preachers who were supported at all usually received food or farm products such as tobacco, or occasionally whiskey, which could be exchanged for money. At least until the beginning of the 19th century, most Baptist ministers worked at secular jobs in addition to preaching.”

Therefore, instead of being an eternal moral principle, tithing had to very slowly evolve among Southern Baptists. Their Encyclopedia recounts that a layman initiated a tithing position in the 1890’s and that it was proposed and rejected by the Convention in 1894. After World War I, “various promotional movements” were launched by several denominations to convince the laity to tithe. Although a strong campaign began among Southern Baptists in 1921, it failed to place
tithing or tithing texts in the 1925 Faith and Message. Since the Convention has very aggressively promoted tithing again, beginning as far back as 1947, the 1963 Faith and Message revealed some progress in its evolution when it, for the first time, listed major tithing texts, but still did not include the word, tithe.

The Southern Baptist’s official statement of faith, The Baptist Faith and Message, is widely distributed for all to read. This document still does not contain the word, tithe! However, behind this outward statement is the controlling, yet almost unknown (to most parishioners) Stewardship Position Paper, adopted in June 1997. The Position Paper is the current leadership’s interpretation and application of the general stewardship statement. It is clearly an effort to usurp the local church’s authority to determine its own doctrinal stance in matters of giving principles.

It is the Position Paper, and not the Faith and Message statement, which MUST be followed for all stewardship-related teaching and publications such as Sunday School literature. Since partial quotations are forbidden, I shall summarize what it says. The first of seven paragraphs says that tithing is the clear biblical stance which must be used as the basis for all denominational employees who write denominational literature on stewardship. (You will have to go out of your way to read this for yourself.) In other words, hidden behind the officially distributed Faith and Message, the Position Paper compels employees who produce the unofficial literature to teach tithing. However, while tithing is “fair game,” the Convention leadership would not dare issue position papers on other current divisive issues such as the inspiration of the Bible, prophetic interpretations, biblical hermeneutics, or hierarchy-controlled leadership.

Referring to tithing, the fifth paragraph of the Position Paper uses the word, standard, six times and the sixth paragraph uses the word, expectation, once. Denominational employees are thus ordered to teach tithing and they “must not” replace it with any other approach to giving. Therefore, unofficially, tithing is the only acceptable standard and expectation of giving.

Any person who has read the introductory pages of The Baptist Faith and Message will see in the Position Paper a forcing of the conscience contrary to the very nature of Baptist churches. Although there have been many Baptist statements of faith since the first one in 1644, it took over 300 years for merely the tithing texts like Genesis 14:20, Leviticus 27:30-32 and Malachi 3:9-10 to first appear in the 1963 The Baptist Faith and Message! Why? The previous Faith of 1925 did not include any tithing texts! Again I ask, “Why?” Although brochures on tithing overwhelm the literature rack inside most Southern Baptist Churches, the word, tithe, still does not appear in the 1998 revision of the Faith and Message! Why? Yet an Internet search on the S.B.C. site produces articles about some of their churches which already require church members to “tithe.”
I have tried unsuccessfully to engage any S.B.C. leader in a dialog about tithing. As I said before, I suspect that similar events are presently occurring in too many conservative churches today. I know that other Baptists groups have adopted strong pro-tithe statements and I personally that the Assemblies of God, the Church of God and many Pentecostal churches are being challenged by sincere members seeking dialog. Why, why, why are conservative Christians afraid to come out into the open and discuss this matter?

Contrary to the Position Paper, first, tithing was never the “standard” for the poor and for craftsmen and traders—only landowners and herdsmen. Second, the original tithe to the Levite priest-helpers was never the “best” or “first”—it was the “tenth” (Lev. 27:30-32). Only the Levites gave a “best” of their tenth of the tithe (Num. 18:25-28). Third, the New Covenant demands different better “standards” of grace giving since the priests had changed from the Aaronic priests to the priesthood of every believer (Heb. 7:5, 12, 18). Fourth, again, since tithing was never the minimum “beginning” point in Old Covenant giving, then it should not be such in the New Covenant. Fifth, tithing is clearly not an “expectation” from the poor or Gentiles in the New Covenant church (2 Cor. 8:12-14; 9:7; Acts 15:5, 10, 19, 20). Sixth, the very definition of tithe to include non-food income is not biblical.
Chapter 31

Spreading the Gospel Remains Our Calling

Rom. 1:16 For I am not ashamed of the gospel of Christ; for it is the power of God to salvation to every one that believes—to the Jew first, and also to the Greek.

Rom. 1:17 For therein is the righteousness of God revealed from faith to faith; as it is written, The just shall live by faith.

1 Cor. 1:18 For the preaching [the word] of the cross is to them that perish foolishness; but to us which are saved it is the power of God.

2 Cor. 3:18 But we all, with open face beholding as in a glass the glory of the Lord, are being changed into the same image from glory to glory, even as by the Spirit of the Lord.

The gospel IS “Jesus Christ”—his pre-existence, virgin birth, life, death, resurrection, ascension and intercession—nothing more, nothing less! (Compare also Rom. 1:1-5; 1 Cor. 1:17-18; 1 Cor. 15:1-4). Anything, including principles of giving, which is added to the gospel from the New Covenant is merely “fruit” of the gospel and food for spiritual growth. “Against such there is no law” (Gal. 5:23) means that there is “no law” to counteract, or negate, the fruits of the Spirit.

Anything, including tithing, which is added to the gospel from the Old Covenant without New Covenant re-authorization is neither of the gospel, nor of its fruit.
“I marvel that you are so soon removed from him that called you into the grace of Christ to another gospel, which is not another; but there are some that trouble you, and would pervert the gospel of Christ” (Gal. 1:6-7). From Galatians, chapters 2-4, it is clear that these “distortions” were additions from the old law back into the gospel preached by Paul.

A dead or dying church cannot be revived by preaching law, whether it is the law of tithing, or even the Ten Commandments as “Thou shalt nots.” The revival message MUST be the Christ of Calvary! In comparison to the power of the Spirit and the gospel, the law has completely lost all of its glory and power (2 Cor. 3:10). Permanent revival and increased giving will only come when the pastor and his church hear and respond to the gospel and all that it says about the love of Christ. “The gospel is the power of God” and the gospel reveals God’s righteousness “from faith to faith”; “not from faith to law”; nor “from faith and law to faith and law”. Paul was sustained totally by faith, trusting in God’s ability to provide for him.

When the Philippians saw Paul’s need, they sent aid to him again and again (Phil. 4:16). When Christ is preached, believers will see the “needs” of a lost world without Christ. They will also see and strive to meet the needs of gospel workers and fellow-believers. Inspired by the Holy Spirit, Paul said to the Philippians, “But my God shall supply all your need according to his riches in glory by Christ Jesus” (Phil. 4:19). This is a conditional, but sure promise, only to those who see the need of God’s people and respond by giving out of love created by the gospel.

According to the New Covenant, eternal spiritual riches, not physical riches, flow from a knowledge and love of God in Christ. When Scripture is compared to Scripture, the “hundredfold increase” is not money. Moses left his money and chose the “reproach of Christ greater riches than the treasures of Egypt” (Heb. 11:26). God abounds in those riches for all who call upon him (Rom. 10:12). Paul told the true believer, “Now you are full, now you are rich” (1 Cor. 4:8). The riches of God’s grace fall, not as money, but in the assurance of “redemption through his blood, the forgiveness of sins, according to the riches of his grace” (Eph. 1:7). Mercy, kindness, love and power flow from God’s wealth to the believer throughout eternity (Eph. 2:4, 7; 3:16). This was the message of riches preached by Christ (Rom. 3:8; Col. 1:27).

Colossians 2:2 describes the church and believer that are “being knit together in love, and to all riches of the full assurance of understanding, to the acknowledgment of the mystery of God, and of the Father, and of Christ.” A free democratic society will out-give (and out-produce) a forced labor society. The Apostle Paul received neither tithes nor any full-time support. He used his gospel freedom to refuse wages, yet he was perhaps history’s most successful
church-builder and evangelist. Likewise, the Christian church, with its freedom in Christ, will out-give and out-serve Old Covenant Israel.

God saves, blesses, and fills the believer with his Holy Spirit solely because of the believer's faith in Jesus Christ. Having done so, he continues to use principles of grace, not law, to supply the needs of his church (2 Cor. 8:1-15; 9:6-8; 1 Cor. 16:1-2; Gal. 3:1-5).

When Christ is preached, every doctrine must be in the light of its relationship to him. A Christian does not obey God in order to please him. Instead a Christian obeys God because he has been saved, because his nature is changed, because he is studying to know God's will, and because he is yielded to the Holy Spirit. Believers who are being transformed into Christ's likeness by learning sound doctrine want to give as Christ gave. With a burden for lost souls, they respond by giving from a sincere desire and from their best ability. They give their lives, their time, and their money.


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In August 2000 Russell fulfilled a life-long desire by receiving a Ph.D. in Religion at Covington Theological Seminary in Rossville, Georgia. This book is the revised product of his dissertation for graduation requirements. He has two children, one stepdaughter, and currently has five grandchildren as of 2006.

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