

A STUDY IN TITHING

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TITHING is the practice of giving a tenth of one's income or property as an offering to God. The custom of paying a tithe was an ancient practice found among many nations of the ancient world.

The practice of giving a tenth of income or property extends into Hebrew history before the time of the Mosaic Law. The first recorded instance of tithing in the Bible occurs in **Genesis 14:17-20**. After returning from rescuing Lot and defeating his enemies, Abraham met Melchizedek, the "king of Salem" and "priest of God Most High." The text states simply that Abraham gave Melchizedek a tithe of all the goods he had obtained in battle. The author of the Book of Hebrews, in recounting this episode, considered the Levitical priests who descended from Abraham and who appeared centuries later as having paid tithes to Melchizedek through Abraham **Hebrews 7:1-10**. There is no recorded demand of Abraham for a tenth. Neither is an explanation given about why Abraham gave a tithe to Melchizedek. Jacob also, long before the law of Moses, promised that he would give to the Lord a tenth of all he received **Genesis 28:22**.

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.

Mosaic legislation on tithing is also found in two other passages. **Numbers 18:21-32** stated that the tithes in Israel would be given to the Levites, because the Levites did not receive a land inheritance like the other tribes of Israel. The Levites, in turn, were to set aside an offering to the Lord. This would constitute a tithe on their part of the goods which they received. The rest of the goods which the Levites received would provide their living as the reward for their work in the tabernacle.

The third passage dealing with the tithe is **Deuteronomy 12:5-7,11-12,17-18**. This passage instructed Israel to take their tithes to the place the Lord prescribes, or the city of Jerusalem. In Deuteronomy, only a vegetable tithe is mentioned. In **2 Chronicles 31:6**, however, the tithe of cattle is mentioned.

In **Deuteronomy 26:12-15** the third year is called the year of tithing. This may indicate that the tithes were not collected annually. Apparently in this year only the goods which were given as tithes could be offered and stored locally. The offering of the tithe also took the form of a ritual meal (**Deuteronomy 12:7,12**). Some suggest that there were three tithes, but this seems unlikely. There is no mention of a tithe in Exodus but only the giving of the firstfruits (**Ezekiel 44:29-30**). Finally, the prophet Malachi indicated that Israel had robbed God in withholding tithes and offerings. Thus the Israelites were exhorted to bring their tithes into the storehouse in order to enjoy the Lord's blessing (**Malachi 3:8-12**).

In the Old Testament the purpose of the giving of a tenth was to meet the material need of the Levite, the stranger, the fatherless (the orphan), and the widow (**Deuteronomy 26:12-13**). The tithe was an expression of gratitude to God by His people. Basic to tithing was the acknowledgment of God's ownership of everything in the earth.

In the New Testament the words tithe and tithing appear eight times (**Matthew 23:23; Luke 11:42; 18:12; Hebrews 7:5-6,8-9**). All of these passages refer to Old Testament usage and to Jewish practice. In **Matthew 23:23** Jesus, speaking against the Pharisees who were practicing tithing even to the smallest degree, says they should have been practicing the more important matters of the law-- justice, mercy and faithfulness, **AND** tithing. *Jesus clearly commended tithing And though the New Testament does not teach heavily on tithing (nor does the NT teach heavily on fasting, because, like tithing, it was so ingrained into the culture there was no reason to teach on it, people THEN knew how to do it and why they did it), but the NT does focus a great deal more on generosity... which is giving above and beyond what's required. As believers we are to be generous in sharing*

our material possessions with the poor and for the support of Christian ministry. Christ Himself is our model in giving. Giving is to be voluntary, willing, cheerful, and given in the light of our accountability to God. Giving should be systematic and by no means limited to a tithe of our incomes. We recognize that all we have is from God. We are called to be faithful stewards of all our possessions **(Romans 14:12; 1 Corinthians 9:3-14; 16:1-3; 2 Corinthians 8-9).**

Tithing, though not necessarily a New Testament command (though it could be argued that Matthew 23:23 is Christ's affirmation of the OT command to tithe, since he said we should be both showing kindness and compassion AND tithing), it is nonetheless a Biblical command, but it comes from a believer's true sense in God's ownership of all things and a desire to give back to him, by faith, what he has asked for. Consider the words of the prophet Malachi:

"Will a man rob God? Yet you rob me. But you ask, 'How do we rob you?'

"In tithes and offerings. You are under a curse-- the whole nation of you-- because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it. I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit," says the LORD Almighty. "Then all the nations will call you blessed, for yours will be a delightful land," says the LORD Almighty.

Malachi 3:8-12 ~ New International Version (1984 edition)

Lastly, consider this: Tithing is the most FAIR way to give. The percentage allows for everyone to give the same... not in amount, but in proportion to what you've been blessed with. Consider Deuteronomy 16:17, *"Each of you must bring a gift in proportion to the way the LORD your God has blessed you."* Yes, you may give more than someone else, but it's because you make/earn or been blessed with MORE than someone else. If everyone tithes, everyone is giving the same in proportion to what you have in this moment. Which is also why "generosity" is the most important part of New Testament giving, because only when you give ABOVE what's required and ABOVE what you've been asked, are you *really* showing who you are... someone who gives because they WANT TO, not because they have to. *"Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver."* - 2 Corinthians 9:7

THE TITHER'S CHART

Here's something else for you to consider if you wish to be a Tither. How much do you make a week? How much do you give to God and His Church? What is the level of your faith in giving? Take a step of faith and use this chart to begin giving what the Lord has asked. You'll find that you can live better off of the 90% than the 100%!!!

| <i>My Weekly Income Is ~ ~ 10% To God Through the Church</i> | | <i>My Weekly Income Is ~ ~ 10% To God Through the Church</i> | |
|--|---------|--|---------|
| \$40 | \$4.00 | \$150 | \$15.00 |
| \$50 | \$5.00 | \$160 | \$16.00 |
| \$60 | \$6.00 | \$170 | \$17.00 |
| \$70 | \$7.00 | \$180 | \$18.00 |
| \$80 | \$8.00 | \$190 | \$19.00 |
| \$90 | \$9.00 | \$200 | \$20.00 |
| \$100 | \$10.00 | \$250 | \$25.00 |
| \$110 | \$11.00 | \$300 | \$30.00 |
| \$120 | \$12.00 | \$350 | \$35.00 |
| \$130 | \$13.00 | \$400 | \$40.00 |
| \$140 | \$14.00 | \$500 | \$50.00 |