



# **The Great Debate: Should Christians Tithe?**

# Topics to Consider

- **What does the word “tithe” mean?**
- **Tithing as Taught in the Old Testament**
- **What is the full tithe?**
- **Tithing as Taught in the New Testament**
- **Arguments for and against Tithing**
- **The Principle & Practice of Giving for Christians**



# Tension in the Tithing Debate

## The Practice of Tithing Predated the Law

- Abraham's freewill tenth to Melchizedek (Genesis 14:20).
- Jacob's vow to the Lord (Genesis 28:22).

## The Lack of a clear command in the New Testament

- The mention of tithes in Matthew 23:23 in proper context.
- New Testament saints are no longer under law but under grace.





# Tithe: It's Meaning

## Old & New Testament References

- \*Tenth (ma-sar): tenth part; tithe; an offering of a tenth part of one's possessions, including produce and livestock, Lev. 27:30
- \*Genesis 28:22, as-ser; to give a tenth of something to another
- \*Matthew 23:23, apodekatoo; tithe (to pay one tenth of something)

\*Reference: Logos Bible Software



# Tithe: It's Meaning

- “The basic principle in tithing is the acknowledgement that everything rightly belongs to God, including a man’s own property, and that men are only stewards. The tithe is a token brought to honor the Lord and to recognize Him as owner of all.” **Pfeiffer, Charles E., Vos, Howard F., Rea, John, *Wycliffe Bible Dictionary*, pg. 1718**



# Practice (O.T.) vs. Principle (O.T.)

Which of these apply to the New Testament Church?



# The Government of God

- **Theocracy-the rule of God; the idea of God being the ruler of his people.**
- **Israel was under the rule of God, and the rule had representatives such as judges, kings, and priests. Israel was subject to the law of God both moral and ceremonial law. Tithing was a part of the law.**



# The Government of God

## The Law

Numbers 18:21-32-This tithe was the tenth given to support the Levites for their work in the Tabernacle.

Deuteronomy 14:22-The 2<sup>nd</sup> tithe mentioned of agricultural produce which the land provided. This tithe was to be used for the celebration of convocations of worship at the sanctuary.

Deuteronomy 14:28, 26:12-The third tithe was a welfare tithe offered every 3 years to feed the Levites, orphans, widows, and the stranger(foreigner) who lived with the Israelites. These tithes were stored up within the individual cities in the land.



# The Full Tithe in the OT

Truthfully speaking and according to the OT, the full tithe was as follows:

- ❖ 10%-given to support the Levites (Priestly Tribe) as the agents of government.

Remember that the 12 tribes were each given land, but they split the tribe of Joseph into two tribes: Ephraim and Manasseh to make up twelve, because Levi was taken out. Levi was the priestly tribe and they owned nothing. So, they had to be supported by all the other tribes.



# The Full Tithe in the OT

Truthfully speaking and according to the OT, the full tithe was as follows:

- ❖ 10%-given to take care of the national festivals.
- ❖ 10%-given every third year which went to the poor, widows, and orphans.

\*\*\*\*This totals about 23.3%.



# Tithing in Short....

What we really have in OT tithing is a taxation system (income tax system) to fund the government and its religious activities and its welfare needs. The storehouse (house of treasure) was a government or temple warehouse serving as a treasury for all kinds of products (Neh. 10:38). Malachi 3:10 refers to the storehouse as a repository for the tithe probably located in the temple area (Luke 21:1).

So, if you support the OT as clear directions for the Christian and you are only giving 10% of your income to the church, then you are not really tithing biblically according to the OT.

Are you really tithing?



# Tension in the Tithing Debate

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# Tithing in the New Testament

Most who believe in tithing use Matthew 23:23 to justify that the practice is taught in the NT. In context, Jesus is not commanding the tithe to the church. He is condemning the scribes and pharisees for their neglect of important matters of the law such as justice, mercy, and faithfulness.

-The reason tithing is mentioned in Matthew 23:23 is because Israel is still under a Theocratic government and were still required to give tithes as prescribed in the law.

Beyond this scriptural reference in Matthew 23:23, tithing is also mentioned in Luke 18:12 as a boast of the pharisee but still no command for the church.



# Matters of Faith & Practice

- What we believe as Christians in the New Testament Church and how we behave is found in the epistles (NT letters).
- The epistles instruct us in doctrine, reaffirms the Lordship of Christ over the church, reinforces the gospel, warns of enemies of the cross, teaches Godly living, establishes church government, guides worship practices even giving, or worshipping God with our monetary resources.
- The lack of no clear command of tithing must be given consideration. If tithing is not commanded, what about giving? Is it taught in the NT?



# Giving in the New Testament

-Beyond Pentecost, consider references of giving:

- Acts 2:45-selling of possessions and bringing the proceeds from the sale
- Acts 5:1-2-selling of possessions and bringing the proceeds from the sale
- Romans 12:8-assumption that giving will be given with liberality or generosity.
- I Corinthians 9:14-giving to support those in ministry.
- 1 Cor. 16:2-collections being taken for the saints, expected and directed to do so.
- 2 Cor. 9:6-contributions for the poor saints in Jerusalem



# Giving in the New Testament

-Beyond Pentecost, consider references of giving:

- Philippians 4:10, 18-Financial support for Paul
- I Timothy 5:17-18-Financial support for those who minister the word
- Romans 12:8-assumption that giving will be given with liberality or generosity.
- Titus 3:8, 3:14-devotion to good works and giving to those in need
- James 1:27, 2:15, 16-Ministry to widows and orphans
- 3 John 7-8-Support for itinerant preachers or missionaries



# The Conclusion

-“Though the NT does not prescribe the tithe in a legal sense for the follower of Christ, yet he/she is taught to give (Wycliffe Bible Dictionary, pg. 1719)” to specific purposes or causes:

- The support of pastors, ministers, missionaries
- The relief of the poor
- The support of other communities of faith

-While the practice of OT tithing is not commanded, no one can argue the principle in the NT. That is, we give acknowledging God as owner of all and that we are stewards.

\*The question is not whether or not we give, but rather how do we give??



# Conclusion

Provide a brief summary of your presentation.  
Remind the audience what you covered in the previous slides.

# Questions & answers

Invite questions from the audience





# Resources

**List the resources you used for your research:**

- Source #1
- Source #2
- Source #3