

If you were to take the time to Google search the term “tithe” you would undoubtedly be inundated with internet post after internet post arguing reasons for and against the concept of tithing in the New Testament era. This “debate” is one of those polarizing issues within evangelical Christendom so it is wise that we understand the “tithe” and what, as Christians, our financial obligation is. As Christians are we expected or required to tithe?

Naturally we go to the scriptures for our reference and application.

Tithing in the Old Testament

The word “tithe” literally means “tenth.” Long before this tenth was a covenant requirement Israel’s patriarchs¹ offered a tithe out of reverence and gratitude for the blessed provision of God (Genesis 14:28 and 28:19). Generations later after freeing Israel from 400-plus years in slavery in Egypt God established His covenant with Israel. In this covenant God laid out his expectations for Israel as well as the terms by which He agreed to abide. In this covenant was the requirement to surrender to God the first “tenth” of any and all resources from the land, herds, flocks, and any other sources.² The fundamental principle of the tithe was Israel’s recognition that all their possessions come from God and belong to God. God’s ownership was acknowledged by the Israelite’s surrender of a tenth symbolizing the consecration of the whole. It was understood and agreed upon that God was the giver of all good things. He alone was the supreme provider of everything Israel needed to thrive, and their obedience to tithe was their demonstration of commitment, devotion, and trust in the steadfast love and promises of God.

Furthermore the tithe was the means of provision for the priests of Israel and insured that orphans, widows, and strangers were cared for. Upon reading the Old Testament verses commanding Israel to tithe you will notice that in addition to the command to tithe was the expectation of freewill offerings, burnt offerings, special gifts, and sacrifices.

There are many today who, when considering the clear expectations of the nation of Israel, simply rationalize that tithing is no longer expected because we live on this side of the cross and resurrection. Arguing that, when Jesus came all the requirements of the Old Testament were fulfilled, and no longer apply to the Christian today. Is this true?

Tithing in the New Testament

Tithing is mentioned four times in the New Testament. One reference is in a parable told by Jesus (Luke 18:12) while another reference being a recounting of Abraham’s tithe to Melchizedek found in the Genesis 14, pre-covenant account (Hebrews 7:1-9). The remaining

¹ Patriarchs refer to Israel’s early founding fathers, namely Abraham, Isaac, and Jacob.

² For Israel’s requirement to tithe see Leviticus 27:30-32; Numbers 18:21-28; Deuteronomy 12:5-9, 14:22-29, 26:1-19.

two references are found in parallel passages³ found in the gospels of Matthew (23:23) and Luke (11:42). It is true that there are no explicit commands in the New Testament for anyone to tithe; however, the two gospel mentions absolutely assume it.

So, what are we to do with so few mentions or such little emphasis on tithing in the New Testament?

Since Jesus' life and ministry are the primary differences between the two testaments it is imperative that we allow Jesus to inform us as to what is expected of those living under the New Covenant. Simply put, Jesus changed everything; therefore, we cannot just read what is required of the ancient Israelite and apply it to our context in the 21st century western civilization. We must consider how we are expected to give through the lens of the gospel (the death, burial, and resurrection) of Jesus Christ.

Matthew 5:17 declares Jesus came to fulfill the Law and the Prophets. In Jesus' coming he brought to fulfillment the expectations of the Law and the words of the Prophets. For decades there have been those in the Church who have interpreted this to mean the Law of the Old Covenant is now obsolete. Those of this opinion believe the Law is no longer effectual over the lives of New Covenant Christians. Nothing could be further from the truth. Fulfilling and making obsolete are in no way synonymous. Early Jewish rabbis understood Jesus' fulfillment thusly, "Yeshua [Jesus] did not come to abolish but to 'make full' the meaning of what the *Torah* [God's instruction] and the ethical demands of the Prophets require. Thus he came to complete our understanding of the *Torah* and the Prophets, so that we can try more effectively to be and do what they say and do."⁴ Therefore, Jesus did not bring to an end the requirements of the Law. What was required in the *Torah* still applies with the exception of the sacrificial system. The Ten Commandments still apply; the holiness and morality codes⁵ still apply, but now through the perfect interpretation of Jesus Christ.

How Are Christians to Give?

It is impossible to read the New Testament without coming to the conclusion that God gives. He is by far the ultimate giver. God is never one to ask, "What is the least I can do?" The most famous verse in all of the New Testament articulates the depth of God's desire and ability to give, "For God so loved the world, that He *gave* His only begotten Son, that whoever believes in Him shall not perish, but have eternal life" (John 3:16, italics mine). Romans 6:23 celebrates,

³ Parallel passages refers to the same event or teaching being recorded in more than one gospel.

⁴ David H. Stern, *Jewish New Testament Commentary*, Clarksville, MD: Jewish New Testament Publications, 1992, 25-26, brackets mine.

⁵ See Leviticus 17-26 and Deuteronomy 12-26.

“the wages of sin is death, but the *free gift of God* is eternal life in Christ Jesus our Lord.” God is by nature a generous, gracious, giving God.

As those made in God’s image (see Genesis 1:26-27) we are to be like Him in every way, including in giving. Since being like God is never easy, Jesus came and died in order that those who trust him might be conformed to his image. Our attitude toward giving matures as we are transformed by the gospel and conformed to Jesus’ image. We learn that what is expected of us goes beyond rote obedience to lavish giving borne out of selflessness and sacrifice which is characteristic of a grateful heart.

When contemplating the concept of giving, consider the following:

- ***Give Generously***

In 2 Corinthians 8-9 we see a picture of a community that have been transformed by the gospel of Jesus, who have been conformed to his image giving “beyond their ability” and with overwhelming joy. The Macedonians gave generously and you will notice they pleaded with Paul for the privilege to do so! This is radical giving which only happens from a heart transformed by the generosity of God’s gift of grace through Jesus’ sacrifice.

- ***Give Cheerfully***

Yes, Paul famously wrote that “God loves a cheerful giver” (2 Corinthians 9:7) and undoubtedly this is true; God does indeed love a cheerful giver. Paul also quotes Jesus as once declaring that, “it is better to give than to receive” (Acts 20:35). Cheerful giving is a reward of a transformed heart which is no longer encumbered by recognition or temporal accolades (Matthew 6:1-4).

Giving informed by the gospel is cheerful and voluntary as it trusts that every gift given is an investment in God’s kingdom and will yield eternal reward.

- ***Give Sacrificially***

This is where the “amens” generally stop when it comes to the concept of giving. Most people will give as long as it does not cost too much discomfort. Therefore giving sacrificially is one of the most underappreciated and loosely applied principles for Christian giving. Sacrificial giving stretches, it inconveniences, it requires a trust and dependence upon God that we may not be used to, but this is exactly what the gospel calls Christians to.

1 John 3:17 encourages Christians who see a brother or sister in material need to love them out of an overflow of God's initial love for you. This type of care and giving requires involvement; it requires time, as well as resources. Sacrificial giving means we give until we feel it, even if it hurts.

- ***Give Spontaneously***

A life which has been transformed by the work of the cross and a heart which has been conformed to that of Jesus seeks out opportunities to give generously, sacrificially, and without provocation. Those transformed by the gospel are attentive to the needs of others and seek the opportunity to be a blessing.

- ***Give Regularly***

As Christians indelibly changed by trusting in Jesus, giving should be regular and consistent. As mentioned above we ought to give as needs arise, but the apostle Paul tells the Corinthian church that there is to be consistency in their giving (1 Corinthians 16:1-2). In his Sermon on the Mount Jesus links giving with the spiritual disciplines of prayer and fasting (Matthew 6:1-18) meaning giving, prayer, and fasting all ought to be practiced with discipline and regularity.

- ***Give Secretly***

Our giving ought to be done for no other reason but acknowledgment of God's ultimate goodness, His provision, and ownership of all we have. We do not give in order to puff ourselves up or to gain attention. Jesus warns that those who give with notoriety as the purpose have received their reward in full in the accolades they have received (Matthew 6:1-2). As you seek to be a blessing to others resist the human urge to seek the praise of others.

- ***Give Thankfully***

Transformed hearts are fully aware of all God has done for them through the death and resurrection of Jesus Christ. Christian giving is to be done in full recognition of the gift of grace and life that has been freely given. We are to give joyfully knowing we have been blessed with the opportunity to be used by Jesus to bless others.

To Whom Are Christians to Give?

With the aforementioned principles of giving in mind, the Bible calls us to give to:

1. The local church
2. Our spiritual family

3. Our biological family
4. Our neighbors
5. Our enemies

In the New Testament God commands those who are his to support the work of the local church. To Timothy and the Corinthian church the apostle Paul teaches that through the support given to the local church those who labor for the gospel are compensated (1 Corinthians 9:3-12, 1 Timothy 5:17-18). In Galatians 6:6, Paul commands the church to “share all good things” with those under whom they receive instruction. The “good things” to which Paul refers are material goods. His message to those who participate in the life of the church and receive instruction and edification: be a part of those who collectively give in order that instruction and edification continues.

In light of Jesus’ fulfillment of the Law and Prophets, contributing a tithe (literally, a tenth) can still be seen as a New Testament minimal standard. Tithing is no longer a rigid prescription as it once was in the Old Testament but a minimal expectation of those who have been eternally transformed by the gospel of Jesus and made a new creation. Surrendering ten percent of your income ought to now be a starting point to a life marked by sacrifice and generosity freely flowing from a newly regenerated heart as we see modeled by the church in Acts 2:45 and 4:34.

Through gospel lenses we no longer see the tithe as a burden, requirement, or responsibility, but instead see it as an opportunity. The New Testament calls us all to much more than a mere 10% giving, but to seek opportunities to be lavishly generous as we give in order to advance the gospel, meet needs, and serve as a blessing to those in need of one.