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## A Study of the Biblical Basis for Tithing

John W. Anderson

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A STUDY OF THE BIBLICAL BASIS FOR TITHING

by

John W. Anderson

A Thesis

Presented to

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## CHAPTER I

### INTRODUCTION

The Problem. Tithing is included as a portion of a Christian's obligation to the Church by most Christian groups of today. A considerable amount of material has been written on the subject. These materials vary in approach and interpretation. It was the author's purpose to find the Biblical basis and teaching for tithing, both in the Old and New Testaments.

Justification of the Study. The repeated references to tithing in the Scriptures mark it as a subject worthy of special study. The adverse view of some Christians, such as Dr. Charles Fuller and Joseph H. Cohn of the American Board of Missions to the Jews, toward some aspects of tithing warrants an investigation of the Biblical teaching.

The author developed an increased interest in the subject through a term paper written on the same subject earlier in his seminary studies.

Sources of Data. The primary source of data was the American Standard Version, 1901, of the Holy Bible. The Apocryphal books of the Old Testament, as revised in 1894, were also included. Numerous volumes on the tithe as well as books dealing with stewardship were studied. The outstanding works on the tithe are two volumes by the English student Dr. Henry Lansdell entitled The Sacred Tenth. This work was first published about 1905. His

work traces the history of the tithe from antiquity forward to the twentieth century. Nearly every source of data consulted was indebted to the monumental work of Dr. Lansdell. This author likewise drew heavily on his work.

Basic Assumptions. The author's basic assumption was that the Holy Bible is the inspired, authoritative and preserved word of God for every generation. The Bible is true history and its teachings convey principles of obedience and worship for all Christians. There is a unity in the two Testaments.

Limitations of the Study. The study was basically a Bible study. The references in the Bible are few in number, fragmentary in explanation, and often given in an indirect manner. The related studies of firstfruits, offerings, stewardship and sacrifices were not studied. These topics offer an area for additional future study.

Definitions. The following definitions indicate the meanings of some terms as used in this thesis.

Tithe indicates that proportion of one part out of ten, or a tenth in relation to income.

Offerings describe amounts given either in excess of the tithe, or separately from the tithe.

The Law refers to the Scriptural statutes and commandments as given by Moses. The term was also used to describe a period of time extending from the day of Moses until the birth of the Christian Church at Pentecost.



Stewardship was used to refer to man's care or management over all of his God given life, faculties, talents and material possessions. Stewardship is a broad term of which tithing is but one aspect.

Ownership in a strict sense applies only to God. His ownership is clearly indicated in Psalms 24:1 and Isaiah 43:1.

The storehouse was a term used to designate the place where tithes were brought. It was God's house and was also referred to as the treasure-house or chamber.

Statement of Organization. The method of arranging the material was mainly chronological. The first considerations dealt with the tithing practices prior to the time of Moses.

The teachings on tithing during the period of the Law were considered next with special references to the three types of tithes.

A New Testament study followed in which the teachings of Jesus and Paul were noted. A study of the Hebrew letter was also included in this chapter.

The period of the early Church was considered with observations from the early Church fathers and Church councils.

The final chapter contains the findings from the four different periods of time. The conclusions given represented the author's findings from a Biblical study of the basis, method and values for tithing.

## CHAPTER II

### TITHING PRIOR TO THE GIVING OF THE LAW

Tithing was practiced well in advance of the Mosaic Law. This is clearly shown in the accounts of tithing by Abraham and Jacob. The early history of the nations outside the Jewish nation also indicates the practice of tithing prior to the giving of the Law. This chapter relates the practice of tithing during that early period.

#### Offerings of Cain and Abel

The first Bible reference to the offering of material things to Jehovah comes from the lives of Cain and Abel as found in Genesis 4:1-7. The real reason for the bringing of these offerings is not disclosed. One of the offerings was found acceptable and the other was rejected. Why was it rejected? Tertullian in the third century wrote that God rejected the sacrifice of Cain because in his offering he did not rightly divide.<sup>1</sup> His belief was based on the reading of the Latin Septuagint Version which reads,

And the Lord said to Cain, Wherefore  
didst thou become vexed, and wherefore  
didst thy countenance fall? If thou didst  
rightly offer, but didst not rightly di-  
vide, didst thou not sin? Hold thy peace.<sup>2</sup>

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<sup>1</sup>Henry Lansdell, The Sacred Tenth (Grand Rapids, Michigan, Baker Book House, 1955), vol. I, p. 39.

<sup>2</sup>Ibid., p. 40; Genesis 4:6-7.

The same passage in the American Standard Version follows:

And Jehovah said to Cain, Why art thou wroth? and why is thy countenance fallen? If thou doest well, shall it not be lifted up? and if thou doest not well, sin coucheth at the door: and unto thee shall be its desire, but do thou rule over it.

The author of the Epistle to the Hebrews wrote that by faith Abel offered unto God a more excellent sacrifice than Cain.<sup>1</sup> The thought that the Septuagint rendering might refer to tithing was great enough that at the Council of Seville, held about 590 A. D., a canon was passed which would have the curses inflicted upon Cain heaped upon any who failed to tithe in that day.<sup>2</sup>

Abel's offering was acceptable because it came as an act of worship and praise, prompted by an awareness of the continued mercies and gifts of Almighty God. It may well have been more particularly acceptable in that he "rightly divided" his substance in bringing his offering.

#### Abram

The tithe is first mentioned in the Bible in the fourteenth chapter of Genesis, over four hundred years before Moses commanded the children of Israel to tithe, and before there were any Jews or Levites. The Scriptures relate that certain kings raided Sodom, and carried away all the inhabitants, including Lot, Abram's

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<sup>1</sup>Hebrews 11:4.

<sup>2</sup>George A. E. Salstrand, The Tithe (Baker Book House, 1952), p. 20.

nephew, and all the spoil of the city. Abram with a few picked men pursued after the raiders, routed them, and recaptured all the persons and all the goods. As he returned he met Melchizedek, priest of God Most High, and gave him a tenth of all.

First mention of the tithe appears in the account with perfect naturalness and without explanation, as if it were already an accepted and well understood institution. Why was it a tenth and not some other proportion? The answer to this question is unknown. It is known that in a most sacred hour that the man selected of God to be the father and founder of a chosen race took a tenth and gave it to God's priest as an offering to God. It is further known that the account of this event was allowed by the Holy Spirit to be included twice in the inspired record, with evident approval.

Certain observations can be stated from the incident of Abram paying a tenth. First, in paying a tenth Abram recognized an authority higher than himself, namely Melchizedek a priest of the Most High God. Secondly, he gave tithes as a confession of obligation to God who had been his helper in the time of need. The victory so recently won was not altogether his own. Thirdly, Abram did not retain any of the captured goods for himself, though he could have. During the brief time Abram kept the spoils he gave God a tenth of them. The matter of ownership, whether of heaven or earth, was securely settled as belonging to the Most High God. When Abram gave his tithe he acknowledged God's ownership.

Abram lived prior to the giving of the law by Moses. Abram was accounted righteous by faith, the same means which God employed to justify the Gentiles.<sup>1</sup> Various New Testament Scriptures indicate that Abraham lived by faith. Thus tithing did not originate with the law, but was first exercised by Abram who became the father of the faithful.

### Jacob

The second definite reference to tithing in the Bible occurs in the book of Genesis, chapter twenty-eight. Jacob, the grandson of Abraham, while enroute to Paddan-aram to take a wife, tarried all night at a place he named Bethel. That night he dreamed that a ladder was set on the earth, and the top of it reached to heaven. On the ladder he beheld the angels of God ascending and descending. Above the ladder stood the Lord announcing that the land where Jacob was resting would be given to Jacob and his seed. The next morning Jacob made a triple vow. He would first of all make Jehovah his God. Next, the stone, which had served as his pillow, was erected as a pillar and declared to be God's house. The third vow was a definite promise to give a tenth to God of all that God should give him.

Jacob could think of nothing that would more surely meet the approval of God than that he would give God a tenth of all that God should bestow upon him. Salstrand says that Jacob

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<sup>1</sup>Romans 4:11; Galatians 3:7, 9; Hebrews 7:5-9.

thought of no stronger seal with which to bind himself to God than to vow to give God the tenth.<sup>1</sup>

A comparison of the tithing of Abram and Jacob revealed two distinct features. First, Jacob's vow was made in early manhood and was to be continued for all his lifetime, not for the occasion of the journey alone. Secondly, Jacob's tithe differed from Abram's in that no mention is made of a priesthood or other receiver. Jacob's tithing, like that of Abram, was performed prior to the giving of the Law by Moses.

#### The Law of the Nations

Tithing was practiced by the nations of antiquity that knew nothing about the Law of Moses. These nations included such notable cultures as the Egyptians, Babylonians, Persians, Phoenicians, Arabians, Greeks and Romans. Arthur V. Babbs adopts the statement of Monacutius when he said,

Instances are mentioned in history of some nations who did not offer sacrifices; but in the annals of all times none are found who did not pay tithes.<sup>2</sup>

Babbs commenting on the universality of tithing summarized his findings as follows.

We have discovered that the idea of the tithe covered all of the ancient world, from the extremes of Western Europe to the limits of the Farther East. The ancients, even those not Hebrew by birth, had the idea that to neglect the tithe

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<sup>1</sup>Salstrand, op. cit., p. 24.

<sup>2</sup>Arthur V. Babbs, The Law of the Tithe (New York, Fleming H. Revell Company, 1912), p. 24.

would bring disaster from God. The universality of the practice of tithing argues that there was and is deep in the consciousness of man a sense of obligation. Since this feeling of deep obligation to God was so wide-spread and at the same time so ancient, it follows that in the morning time of the world, God, by a revelation of His will, had promulgated and enforced the law of the tithe for all the sons of men;...<sup>1</sup>

When the number of nations whose histories testify to the presence of tithing in their antiquities is viewed, the question of the common acceptance of a tenth is raised. The nations that were so widely separated in many ways found a common expression in the practice of tithing in varied forms. This argues a common source for the practice and principle of tithing. A logical inference is that that source was God. The practice of the nations was in harmony with the practice of Abram and Jacob, though the motives may have varied.

#### Summary

The record of Genesis relates two distinct accounts of the practice of tithing. In addition to these references there is a strong allusion to the tithe in the offerings of Cain and Abel. In harmony with the early Biblical accounts of tithing was the practice of tithing among the early nations. These facts argue for the significance and importance of this institution which has been traced into the most remote periods of known history.

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<sup>1</sup>Babbs, op. cit., p. 24.

### CHAPTER III

#### TITHING DURING THE PERIOD OF THE LAW

The legal period of the history of Israel commenced with the giving of the Law on Mount Sinai by God to Moses and continued until the birth of the Christian Church at Pentecost. Israel as a nation needed certain laws and rules for her guidance. Among these laws and rules was the law of the tithe. In addition to tithes Israel had firstfruits, offerings and sacrifices with which to worship God.

#### Mosaic References to Tithing

• Leviticus. This book contains only one reference to tithing. Leviticus 27:30-33 follows:

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is Jehovah's: it is holy unto Jehovah. And if a man will redeem aught of his tithe, he shall add unto it the fifth part thereof. And all the tithe of the herd or the flock, whatsoever passeth under the rod, the tenth shall be holy unto Jehovah. He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and that for which it is changed shall be holy; it shall not be redeemed.

This passage reveals several definite instructions in regard to the tithe. • First, a tenth of the produce of the land, whether of seed or fruit, was claimed by God. • Secondly, it was to be regarded as holy and set apart for Him. • Thirdly, if the offerer wished to retain this tenth of seed or fruit, he might do



so by paying its value and adding one-fifth to the tithe. In the fourth place every tenth animal of the herd or flock was to be set apart, as holy, unto Jehovah. Fifthly, the animal tithe was not to be redeemed or the animals exchanged; but if the Israelite presumed to change the animal, not only the tithe animal, but that for which it was exchanged, was to be forfeited and set apart to Jehovah.

Numbers. Two consecutive references occur in this book. The first declares that the tithes were to be given to the children of Levi. The first reference, Numbers 18:21-24, follows.

And unto the children of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they serve, even the service of the tent of meeting. And henceforth the children of Israel shall not come nigh the tent of meeting, lest they bear sin, and die. But the Levites shall do the service of the tent of meeting, and they shall bear their iniquity: it shall be a statute for ever throughout your generations: and among the children of Israel they shall have no inheritance. For the tithe of the children of Israel, which they offer as a heave-offering unto Jehovah, I have given to the Levites for an inheritance: therefore I have said unto them, Among the children of Israel they shall have no inheritance.

This tithe became the possession of the Levites for their service in the tent of meeting. The proportion of Israel's tithe which they were to receive was "all" the tithe. None of the tithe of the produce of the land, or the increase of the herd or flock was excepted from the Levite's inheritance.

The Levites who received the tithe of Israel were taught

by Jehovah to tithe the tithe. This is told in Numbers 18:25-28:

And Jehovah spake unto Moses, saying, Moreover thou shalt speak unto the Levites, and say unto them, When ye take of the children of Israel the tithe which I have given you from them for your inheritance, then ye shall offer up a heave-offering of it for Jehovah, a tithe of the tithe. And your heave-offering shall be reckoned unto you, as though it were the grain of the threshing floor, and as the fulness of the winepress. Thus ye also shall offer a heave-offering unto Jehovah of all your tithes, which ye receive of the children of Israel; and thereof ye shall give Jehovah's heave-offering to Aaron the priest.

The Levites tithe was given in the form of a heave-offering. The Levites had no land produce to tithe, but this was reckoned as such for them. Aaron the priest received their heave-offering.

Deuteronomy. Israel was instructed to bring their tithes to the central place of worship. This instruction is found in Deuteronomy 12:5, 6, as follows:

But unto the place which Jehovah your God shall choose out of all your tribes, to put his name there, even unto his habitation shall ye seek, and thither thou shalt come; and thither ye shall bring your burnt-offerings, and your sacrifices, and your tithes, and the heave-offering of your hand, and your vows, and your free-will offerings, and the firstlings of your herd and of your flock...

The tithe is further described and various regulations given in Deuteronomy 14:22-27, quoted below.

Thou shalt surely tithe all the increase of thy seed, that which cometh forth from the field year by year. And thou shalt eat before Jehovah thy God, in the place which he shall choose, to cause his name to dwell there, the tithe of thy grain,

of thy new wine, and of thine oil, and the firstlings of thy herd and of thy flock; that thou mayest learn to fear Jehovah thy God always. And if the way be too long for thee, so that thou art not able to carry it, because the place is too far from thee, which Jehovah thy God shall choose, to set his name there, when Jehovah thy God shall bless thee; then shalt thou turn it into money, and bind up the money in thy hand, and shalt go unto the place which Jehovah thy God shall choose: and thou shalt bestow thy money for whatsoever thy soul asketh of thee; and thou shalt eat there before Jehovah thy God, and thou shalt rejoice, thou and thy household. And the Levite that is within thy gates, thou shalt not forsake him; for he hath no portion nor inheritance with thee.

This description of eating a tithe does not constitute a parallel of tithing as thought of by present day Christians. But it did constitute an expense that had to be met by the Hebrews for religious purposes. This tithe consisted of the yearly increase of produce from the field, whether of grain, wine, oil, or the firstlings of the herd and flock. It was to be eaten by the offerer, his household and the Levite at the appointed place of worship. The object of this tithe was that Israel might fear Jehovah. The tithe could be exchanged for money, to be expended at the center of worship for feasting, if the offerer was unable to carry his tithe, or if the distance were too great. This was a time of eating and rejoicing before God. For that reason it can properly be called a festival tithe. The primary purpose of the festivals where the tithes were brought was stated by Lansdell as:

The primary end, therefore, of the festivals was to foster religious principles and to furnish a time and place for

social observances and the offering of sacrifices, all being done in recognition of God's bounty, and as acts of fealty and worship to Him.<sup>1</sup>

A further reference to tithing is found in the paragraph following the last Scripture quoted. That paragraph, Deuteronomy 14:28, 29 is quoted below.

At the end of every three years thou shalt bring forth all the tithe of thine increase in the same year, and shalt lay it up within thy gates: and the Levite, because he hath no portion nor inheritance with thee, and the sojourner, and the fatherless, and the widow, that are within thy gates, shall come, and shall eat and be satisfied; that Jehovah thy God may bless thee in all the work of thy hand which thou doest.

This passage teaches that a tithe of every third year's increase was to be laid up at home. This tenth was to be shared by the Levite, the sojourner, the fatherless and the widow. The object of this tithe was that Jehovah might bless the work of the tither's hands. This tithe has been called the poor tithe.

The last reference to tithing in the book of Deuteronomy is found in chapter twenty-six, verse twelve, as follows.

When thou hast made an end of tithing all the tithe of thine increase in the third year, which is the year of tithing, then thou shalt give it unto the Levite, to the sojourner, to the fatherless, and to the widow, that they may eat within thy gates, and be filled.

The recipients of this tithe are the same as those named

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<sup>1</sup>Lansdell, op. cit., p. 60.

in Deuteronomy 14:28, 29. The time of tithing was likewise the same, namely, the third year. A third similarity is that this tithe was also kept at the tither's home. The expression "the year of tithing" occurs only in this passage. The expression apparently applied to every third year.

The King James Version varies slightly in the rendering of this passage. The variation occurs in the use of "tithes" (KJV), rather than "tithe" (ASV). The plural rendering would indicate the existence of more than one form of tithing.

Comparisons of the Mosiac References. The books of Leviticus, Numbers and Deuteronomy describe four tithes: first, a tithe to be given by the Israelites to the Levites; secondly, a tithe of the tithe by the Levites to Aaron the priest; thirdly, a festival tithe that was to be eaten; and fourthly, a poor tithe which was observed every third year. Each of these tithes applied to the Israelites except the tithe of the tithe paid by the Levites. The following titles have assisted in identifying the three tithes paid by the Israelites: the Levitical tithe, the festival tithe and the poor tithe.

The specific items to be tithed by the payment of each of these tithes were studied. The Levitical tithe included the seed of the land, the fruit of the tree, the tithe of herd and of the flock. The festival tithe included the increase of the seed from the fields, the tithe of grain, new wine, oil and the firstlings of either a herd or flock. The poor tithe was stated to be the tithe of one's increase in the third year. This comparison shows

that virtually the same items are subject to the tithe in each instance. Thus the various passages do not represent tithing legislation covering different forms of livelihood or gain. Each of the tithes were designed to fulfill a different function. The Levitical tithe provided for the care of the Levites and priests; the festival tithe was personally consumed by the tither's household and the Levites in fellowship; and the poor tithe was reserved for the poor widows, fatherless, strangers and the Levites. The Levites were entitled to a portion of each of the three tithes.

The sacredness of each of the tithes was clearly designated. This is especially true of the Levitical tithe which was stated to be holy unto Jehovah. The material care of the Levites was made dependent upon the tithes of the people. The sacredness of the festival tithe was taught by requiring it to be eaten at the central place of worship. The purpose of the festival tithe was that the people might learn to fear God. The third tithe, or poor tithe, was sacred as a means whereby God might bless the labors of the people.

#### Later Old Testament References

In addition to the teachings found in Leviticus, Numbers, and Deuteronomy some later references to tithing were made by Amos, Nehemiah, Malachi and the writer of Second Chronicles. These references do not introduce new tithes, but do render additional insight into the tithing practices.

The words of Samuel to the people when they clamored for a king indicate that he feared the kings would misuse the tithe.

Samuel warned the people that a king would take their tenth of seed and of the flock and use it for the support of his servants.<sup>1</sup> The people would be reduced to the position of servants and regret the fact that they asked for a king. Conditions such as these apparently did occur in the days of Amos.

Amos. The prophet Amos was active in the reign of kings Uzziah and Jeroboam. This places Amos historically some six or seven hundred years after the giving of the Law by Moses. No direct reference to tithing occurred during this interval. Amos spoke these words:

Come to Bethel, and transgress; to  
Gilgal, and multiply transgressions; and  
bring your sacrifices every morning, and  
your tithes every three days...<sup>2</sup>

The context of these words suggests that the people went on in their rebellion, even though they were already suffering punishment. The reference quoted suggests that tithes were normally paid by Israel, though at that time their worship was corrupted by idolatry. The expression "three days" reads "three years" in the King James Version. The text here is either obscure, or it may have been their practice in their idolatry to bring tithes every three days as though such a practice would bring merit from God.

Second Chronicles. The great reformer Hezekiah brought

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<sup>1</sup>I Samuel 8:10-18.

<sup>2</sup>Amos 4:4.

the tithe into practice again during the days of his rule. His reform legislation regarding tithing is quoted below.

And Hezekiah appointed the courses of the priests and the Levites after their courses, every man according to his service, both the priests and the Levites, for burnt-offerings and for peace-offerings, to minister, and to give thanks, and to praise in the gates of the camp of Jehovah..... Moreover he commanded the people that dwelt in Jerusalem to give the portion of the priests and Levites, that they might give themselves to the law of Jehovah. And as soon as the commandment came abroad, the children of Israel gave in abundance the first-fruits of grain, new wine, and oil, and honey, and of all the increase of the field; and the tithe of all things brought they in abundantly. And the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of dedicated things which were consecrated unto Jehovah their God, and laid them by heaps.<sup>1</sup>

Hezekiah's reformation included the reappointment of the priests and Levites to the law of Jehovah, to be supported by the people that dwelt in Jerusalem. As soon as the commandment was given to bring in the priests' and Levites' portion, the people brought in the tithe of all things abundantly. The tithe of "all things" specifically included that of oxen, sheep and the tithe of dedicated things.

Later Hezekiah questioned Azariah, the chief priest, and was informed that since the people had begun to bring their oblations into the house of Jehovah that they had had plenty to eat

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<sup>1</sup>II Chronicles 31:2-6.



and plenty was left. As a result more room was prepared to receive the tithes. Additional workers were appointed to care for the oblations, tithes and dedicated things. God prospered Hezekiah in every work that he started in the house of God, and in the law and in the commandments. Perhaps the key to this abundance was that they brought the tithes faithfully to the house of Jehovah. There is a marked contrast between the tithers mentioned by Amos, who were engaged in idolatry, and the tithers mentioned by Hezekiah who gave abundantly and whole-heartedly.

Nehemiah. Nehemiah lived after the captivity of Israel and during the time of Israel's return to Jerusalem. Nehemiah not only attempted to restore the city of Jerusalem, but also the true worship of God. In reviving this worship he included ordinances to bring the tithes of their ground to the Levites. The Levites were to bring the tithe of the tithes unto the house of God as directed by Moses. The account of this is found in Nehemiah 10:37,38 quoted below.

...and that we should bring...the tithes of our ground unto the Levites; for they, the Levites, take the tithes in all the cities of our tillage. 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 unto the house of our God, to the chambers, into the treasure-house.

This passage indicates that the Levites received the tithes in all the cities, not only at the central place of worship.

In Nehemiah 12:44 it is stated that men were appointed over the chambers for the treasures, including the tithes, to

administer the portions appointed by law for the priests and Levites.

Chapter thirteen relates that Eliashib, the high priest, was appointed over the chambers of the house of God. However, Eliashib committed evil in forming an alliance with the conspirator Tobiah, who had stopped the building of the walls of Jerusalem. Nehemiah discovered that the tithes had not been given to the Levites, but rather had been a source of gain to Tobiah.<sup>1</sup> After this discovery Nehemiah cleansed the chambers, met with the rulers, had the tithes brought in and appointed new treasurers so that the Levites might pursue their appointed tasks.<sup>2</sup> The cleansing of the chambers by Nehemiah suggests the dignity and holiness connected with the tithes. The sanctity of the tithes was further observed by the appointment of treasurers who were described as faithful. The care of the tithes by Nehemiah was such as to build an attitude of worship about tithing.

Malachi. A near contemporary of Nehemiah was Malachi. Malachi labeled Israel as a robber of God. Malachi's plea for Israel's return to Jehovah is quoted below.

Will a man rob God? yet ye rob me. But ye say, Wherein have we robbed thee? in tithes and offerings. Ye are cursed with the curse; for ye rob me, even this whole nation. Bring ye the whole tithe into the storehouse, that there may be food in my house, and prove me now herewith, saith Jehovah of hosts, if I will not open you

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<sup>1</sup>Nehemiah 3:1; 4:7,8.

<sup>2</sup>Malachi 3:8-10.

the windows of heaven, and pour you out a  
blessing, that there shall not be room  
enough to receive it.<sup>1</sup>

The promise of what God would do for them if they obeyed Him in tithing continues on for two more verses. This passage employs strong terms in connection with tithing. God extended to them the challenge "prove me now". The first chapter of Malachi tells how the Israelites brought the blind, lame and sick animals for sacrifice. This same inequity was probably practiced in tithing. Malachi's closing words exhorted Israel to remember the law of Moses which was commanded for all Israel.

Summary. Tithing was practiced hundreds of years after the giving of the law by Moses. In the days of Amos, Hezekiah, Nehemiah and Malachi corruption often accompanied the tithing practice. Each of the leaders who mentioned tithing did so with the conviction that good Israelites would tithe. The blessing experienced by tithing in Hezekiah's day was again promised by Malachi to any who would bring the whole tithe into the storehouse.

#### Extra-Biblical References

A brief study of the comments found in sources outside the Old Testament, but not contemporary with it, has enlarged the knowledge of tithing practices during the period of the Law.

Apocrypha. The Apocryphal books are not accepted for doctrinal authority, but are valuable in illustrating the ideas and

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<sup>1</sup>Malachi 3:8-10.

customs of the period of which they are documents. The book of Tobit relates the paying of three tithes. This reference, Tobit 1:6-8, is quoted below.

And I alone went often to Jerusalem at the feasts, as it hath been ordained unto all Israel by an everlasting decree, having the firstfruits and the tenths of mine increase and that which was first shorn; and I gave them at the altar to the priests the sons of Aaron. The tenth part of all mine increase I gave to the sons of Levi, who ministered at Jerusalem: and the second tenth part I sold away, and went, and spent it each year at Jerusalem: and the third I gave unto them to whom it was meet, as Deborah my father's mother had commanded me, because I was left an orphan by my father.

The testimony of Tobit regarding tithing very definitely referred to three tithes which he observed. They correspond to the three tithes previously outlined in this chapter. The first went to the Levites, the second was spent at Jerusalem and the third was given away. Tobit testified that he tithed according to an everlasting decree.

No other direct references to tithing are contained in the Apocrypha. There are numerous references to related topics like firstfruits, offerings, sacrifices and almsgiving. Lansdell pointed out that these writings did in no way imply the repeal or disuse of tithes in the three centuries preceding the Christian era.<sup>1</sup>

Talmud. The Talmud, as described by Lansdell, contained

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<sup>1</sup>Lansdell, op, cit., p. 117.

the spoken or traditional law of the Jews, as distinguished from their written law.<sup>1</sup> The Talmud assists in showing the daily life of a religious Jew when Christianity began. Lansdell, in his excellent work devoted an entire chapter to the tithe as taught in the Talmud.<sup>2</sup> The legislation for tithing became very minute during the inter-testament period. Lansdell has concluded that:

The Talmud clearly recognizes the first or Levitical tithe; the second or festival tithe; the third or poor's tithe; and also appears to add a fourth or supplementary tithe of a tithe--that is a levy of one per cent, for the priests, in certain cases which the Pentateuch left open to doubt.<sup>3</sup>

#### Some Teachings on Tithing During the Period of the Law

The Biblical references for tithing during the period of the Law have been noted. Some comparisons were also made. A comprehensive study of all these references and their contexts revealed several significant teachings on tithing. These teachings developed from the tithe legislation and practices during the period of the Law.

Tithing and Worship. Worship is the adoration of God, accomplished in part by any actual manifestation of love to Him. Under the Law tithing was an act of worship. The tithe was holy unto the Lord. A tither gave back to God a tenth of the increase

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<sup>1</sup>Lansdell, op. cit., p. 119.

<sup>2</sup>Ibid., Chapter XII.

<sup>3</sup>Ibid., p. 134.

God had given him, as a grateful acknowledgment of blessings already received. Tithing gave a sense of partnership with God in the work of His kingdom. This was particularly demonstrated in the support of the Levites, as well as their beneficence toward the poor. Tithing was practiced as a form of worship throughout all of Israel's history.

The Methods of Paying Tithes. There were several terms used to designate the place to which the tithes were brought. A commonly known term is that of the storehouse. Other terms were: the place which Jehovah your God shall choose; in the place which he shall choose to cause his name to dwell; chambers in the house of Jehovah; the house of our God; and the treasure-house. All of these names refer to a place set apart for God, usually associated with a central place of worship. The house of God or other collecting point also became the place for administering the tithes by God's appointed representatives, the priests and Levites. Since the tithe was holy unto the Lord, it was reasonable that God would direct that the tithes be brought into his store-house. Never was the Israelite left in doubt as to the place of paying his tithe. The Levitical tithe and the festival tithe were both to be taken to the central place of worship and the poor tithe kept at home for distribution to the poor.

\* The tithes paid by the Israelites were to be more than a tenth part of mere substance, they were to represent a tenth part of value. The Levitical tithe if redeemed was to be increased by a fifth part. This procedure guarded against covetousness.

Malachi urged the people to bring the "whole" tithe into the store-house. This passage would also indicate that a tenth of value was expected. The tithe was holy unto the Lord and as such became the acknowledgment of an obligation rather than the payment of an obligation. In selecting the tithe of the herd and flock the Israelite was to take every tenth animal, whether good or bad. In the days of Malachi they were bringing the lame and sick. When the Biblical instructions were followed God received a tithe of value as well as a tithe in quantity. Whether the tithes represented a tenth of gross or net income was made clear in Deuteronomy. There they were instructed to tithe the increase of the seed. Proverbs 3:9 says, "Honor the Lord with thy substance and with the first fruits of all thine increase." This principle clarifies the computation of the tithe in any type of economy.

Uses of the Tithes. Each of the three tithes were designed to be used for definite purposes. The first tithe, or Levitical tithe, was given to the Levites who had no inheritance in Israel. This designation was made as follows:

And unto the children of Levi, behold  
I have given all the tithe in Israel for  
an inheritance, in return for their service  
which they serve, even the service of  
the tent of meeting.<sup>1</sup>

The support of the Levites who ministered about the tent of meeting was dependent upon the faithfulness of the people to bring

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<sup>1</sup>Numbers 18:21.

their tithes. The Levites used their tithes in two ways; they tithed a tithe of the tithe to Aaron the priest, and retained the rest for personal use.<sup>1</sup>

The second tithe, or festival tithe, was to be eaten by the offerer, his household and the Levite.<sup>2</sup> This was a time of rejoicing before God according to the instructions given them.

The third tithe, or poor tithe, was kept at the tither's home to be distributed among the Levites, sojourners, fatherless and widows.<sup>3</sup>

The tithes produced a sufficient means for the temporal care of the priests and Levites. This was especially shown to be true in the days of King Hezekiah. The motive of tithing was primarily an act of worship, not a means of meeting financial problems. The three tithes found a multiple use, namely, the support of the ministry; for fellowship with God; and for aid to the poor and needy.

Tithing and God's Promises. There was no definite promise or blessing included in the tithe legislation of Leviticus and Numbers. The festival tithe was described in Deuteronomy 14:24-26, as a time when Jehovah would bless the tither and the tither would rejoice before God. In observing the poor tithe the

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<sup>1</sup>Numbers 18:26-28; quoted on page twelve of this thesis.

<sup>2</sup>Deuteronomy 14:22-27; quoted on pages twelve and thirteen of this thesis.

<sup>3</sup>Deuteronomy 14:28, 29; quoted on page fourteen of this thesis.



tither received the satisfaction of aiding those in need and qualified to receive God's blessing on all the work of his hand.<sup>1</sup>

In the days of Hezekiah the people were blessed as a result of bringing in their tithes.<sup>2</sup>

The promise given by God through his prophet Malachi best depicts the blessing of God upon a tithing people. The prophet urged the nation to bring the whole tithe into the store-house. God wanted them to do this in order to meet the challenge of "prove me now". In turn they would discover the following blessing from God.

...if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast its fruit before the time in the field, saith Jehovah of hosts. And all nations shall call you happy; for ye shall be a delightful land, saith Jehovah of hosts.<sup>3</sup>

\* The promise of blessing from tithing was a promise of abundance. It was both personal and national and reflected God's special care of their land. \* Tithing faithfully performed led to abundant living. Tithing brought Israel a blessing, but Israel did not tithe solely in order to gain a blessing. The blessings issuing upon Israel when tithing would be so extensive as to be noticed by the surrounding nations.

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<sup>1</sup>Ibid.

<sup>2</sup>II Chronicles 31:8-10.

<sup>3</sup>Malachi 3:10-12.

Summary. Tithing antedates the giving of the Law, but the greatest teaching and explanation of the tithe came during the period of the Law. Each of Israel's three tithes fulfilled a distinct purpose. A basic principle to the tithing practice was that of devotion and worship to God. Another basic principle was the use of tithes as a means of the financial support of Old Testament worship.

After examining the passages dealing with the tithe during the period of the Law, one is impressed with the measure of benevolence expected of the ancient Jew. \* There are no Biblical instances of the Jew questioning the proportion he was to give, nor of his complaining of too heavy financial demands in his worship of Jehovah.

Tithing became an inseparable part of the total heritage of the Jewish faith; a partnership that was expressed by God as being holy and a source of blessing to the tither.

## CHAPTER IV

### TITHING IN THE NEW TESTAMENT

The references to tithing in the New Testament are few in number. There are many references to the related subjects of money and stewardship. It was considered important to seek an answer as to why the tithe was not mentioned oftener in the New Testament. Before seeking this answer and noting the New Testament references a brief statement of the relationship of the Old Testament to the New Testament is in order.

The relationship of the Christian Church to the Law was given by G. Ernest Thomas, director of spiritual life for the Baptist churches, as follows; the early Christian Church had to break away from the Law in the Old Testament in order to lay claim to the allegiance of the Gentiles of that day.<sup>1</sup> At the Jerusalem Council, described in Acts, chapter fifteen, the Apostle Paul fought and won the battle with legalism then prevailing in the Jewish portion of the Church. Tithing had a definite association with the Old Testament Law. Thomas said the reason the law was not stressed more in the early Church was that Christianity would have been greatly handicapped, and might have eventually ended as an obscure sect, if faithfulness to the Law rather than to the teachings of Jesus had been made the first demand upon the new converts to Christianity.<sup>2</sup>

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<sup>1</sup>G. Ernest Thomas, Spiritual Life Through Tithing (Nashville, Tennessee, Tidings, 1955), p. 26.

<sup>2</sup>Ibid.

It has already been noted that in the days preceding the Christian era tithing was regarded more as a fulfillment of meticulous commandments in the Law rather than as an act of worship. The task of Christ and the writers of the New Testament was that of maintaining harmony with the Old Testament principles and at the same time presenting the principles of worship and devotion for Christians.

### Jesus and the Tithe

Teachings by Jesus. Both the gospel of Matthew and that of Luke record the words of Jesus to the Pharisees regarding tithing. His words were a scathing rebuke to a people who substituted legalism for spiritual reality, but who also approved the practice of tithing. Matthew's record quotes Jesus as saying:

Woe unto you, scribes and Pharisees,  
hypocrites! for ye tithe mint and anise  
and cummin, and have left undone the  
weightier matters of the law, justice,  
and mercy, and faith: but these ye ought  
to have done,<sup>1</sup> and not to have left the  
other undone.

Luke recorded nearly the same words, but added that their tithe included every herb. Jesus rebuked them for neglecting justice, mercy and faith. The Pharisees were legalists in tithing, with no commitment of their lives to God.

Christ did not free the Pharisees from the obligation to tithe. In reference to their tithing he spoke strongly and said

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<sup>1</sup>Matthew 23:23.

"this ought ye to have done". Tithing, as well as justice, faith and mercy was expected from the Pharisees if they proposed to be faithful to God. Jesus rebuked the Pharisees on numerous occasions, but this was one instance in which he commended them for one practice.

Jesus mentioned tithing on one other occasion. In the parable of the Pharisee and the Publican, Jesus quoted the Pharisee as saying while praying, "I fast twice in the week; I give tithes of all that I get".<sup>1</sup> Jesus was very critical of this Pharisee's religious practices. He did not teach by this parable that he opposed prayer, fasting, or tithing. Rather Jesus leveled His criticism against the manner of his praying and at the legalism implied in the habit of tithing. Luke described the audience to whom Jesus addressed this parable as being those who trusted in themselves that they were righteous. It is clear that in this parable Jesus was not criticizing tithing, but a wrong attitude of attributing special merit to the practice in company with other religious expressions.

Jesus neither commanded his followers to tithe, nor did he excuse them from tithing. He did teach definite responsibility toward material possessions. This was illustrated through such teaching as that of the unprofitable steward or the rich fool.

Jesus did teach that he came not to destroy the Law, but to fulfill it. Tithing was a very integral part of the Law, being

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<sup>1</sup>Luke 18:12.

in practice before the Law. The teachings of Jesus about tithing were addressed to those living under the Law. Jesus' concept of the handling of material possessions was so extensive as to make His followers responsible for the handling of all their possessions, not just a faithfulness over a tenth.

There is another incident recorded by Matthew which strongly implies that Jesus believed in tithing.<sup>1</sup> The Pharisees confronted Jesus with the question of paying tribute to the Romans. Jesus held a coin before them and said, "Render unto Caesar the things that are Caesar's: and unto God the things that are God's". His answer expressed a twofold meaning: pay to Caesar the tax or tribute due, and unto God that which is due Him. Kauffman, a Mennonite educator and author, believes that the Jews with their background of teaching would have interpreted this to mean tithes.<sup>2</sup>

The teachings of Jesus on tithing were very brief, but were clear in indicating that tithing was expected of those living under the Old Testament Law.

Jesus and Stewardship. Stewardship as used in this thesis was defined as meaning man's management over all of His God given life, faculties, talents and material possessions. Tithing is one aspect of the broader subject of stewardship. The teachings of Jesus concerning the more general subject of stewardship were considered as a directive of his attitude toward tithing. Money

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<sup>1</sup>Matthew 22:17-21.

<sup>2</sup>Milo Kauffman, The Challenge of Christian Stewardship (Scottdale, Pennsylvania, Herald Press, 1955), p. 68.

is frequently mentioned in the New Testament. Jesus often related the dangers of money and possessions to the spiritual life and well being of the soul. On one occasion Jesus said, "How hardly shall they that have riches enter into the kingdom of God".<sup>1</sup> In Matthew, chapter twenty-five, Jesus declared a severe penalty upon the unfaithful steward. Jesus described the man that laid up treasures for himself as not being rich toward God.<sup>2</sup> In his observations of the widow who gave her two mites, Jesus testified that she gave more than all the others, in that she gave her all.<sup>3</sup> By so doing Jesus stressed the value of proportion in giving rather than stressing quantity. The quantity brought by the widow was very small, but the proportion in her case represented her all. Jesus also taught that it was more blessed to give than to receive. Thomas related Christian stewardship to tithing and said,

The idea of Christian stewardship contrasted to the tithe, includes three basic principles: first, that God is owner of all of life; secondly, that each individual is a steward of all that God has entrusted to him; and thirdly that each person must give an accounting of his stewardship.<sup>4</sup>

The teachings of Jesus on stewardship placed a very vital relationship between the individual's life and his possessions.

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<sup>1</sup>Matthew 22:17-21.

<sup>2</sup>Luke 12:16-21.

<sup>3</sup>Luke 21:1-3.

<sup>4</sup>Thomas, op. cit., p. 86.



Jesus and the Law. Jesus was reared in the Jewish faith. He was circumcised, presented in the temple as a firstborn son and taken to the feasts at Jerusalem. It is reasonable to believe that Christ was trained in the practice of tithing. The Pharisees tried in various subtle ways to accuse Jesus, but they never are recorded as having charged him with violating the principle of the tithe. The life and teachings of Christ in no way ever contradicted the tithe practices.

Jesus said that he came to fulfill the law, not to destroy it.<sup>1</sup> The Jewish laws were of three types: moral, ceremonial and civil. Which of these did Jesus refer to? It is quite evident that the civil and ceremonial laws underwent drastic changes in the transition to the Christian faith. The moral law of God is unchanging. Tithing originated before the institution of the ceremonial Jewish laws. It was later included as a part of the ceremonial law. This inclusion did not delete the tithe from the moral law to which it first belonged as an act of worship. The ceremonial laws were primarily intended for the Jews; but the moral law continues binding upon Christians. The Pharisees diligently practiced tithing, but Jesus also said that except the righteousness of his followers exceeded that of the Pharisees they would not enter the kingdom of heaven.<sup>2</sup> The tithe was in no way abrogated by Christ. The teachings and example of Christ demonstrated higher principles than those contained in civil and ceremonial laws.

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<sup>1</sup>Matthew 5:17.

<sup>2</sup>Matthew 5:20.



## Paul and Tithing

Paul never made a direct reference to tithing, unless the letter to the Hebrews is attributed to him. Paul testified that he was instructed in the strict manner of the law and that he was zealous for God in the way he was trained, the way of a strict Pharisee.<sup>1</sup> It is very unlikely that such a strict Pharisee failed to tithe his income before his conversion. The emphasis that Paul placed on the superiority of Christian living indicated that as a Christian he would be no less faithful to God than he had been as a Jew.<sup>2</sup>

Paul, in his first letter to the Corinthian Church, taught proportionate giving. He wrote,

Now concerning the collection for the saints, as I gave order to the churches of Galatia, so also do ye. Upon the first day of the week let each one of you lay by him in store, as he may prosper, that no collections be made when I come.<sup>3</sup>

Proportion is suggested by the words, "as he may prosper". This suggestion to the early Church no doubt reminded them of the tithes given under the Law according to their increase. The church at Corinth to whom the apostle Paul wrote these words had among its fellowship Crispus who had been the ruler of the synagogue at Corinth. Crispus, with his Jewish past and position, must have been familiar with the Jewish tithe. That these words were written with a local situation in mind is proved false, for

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<sup>1</sup> Acts 22:3.

<sup>2</sup> I Corinthians 4:9-13.

<sup>3</sup> I Corinthians 16:1,2.

Paul says that the instructions were the same as he had given to the churches of Galatia. Galatia was hundreds of miles distant from Corinth and the site of at least three well established churches.

This passage not only teaches proportion, but links to it other instructions for receiving the collection. The collection was to be received regularly, on the first day of the week. It was also to be regarded as an individual responsibility as suggested by the words "each one of you". System was taught by the instruction to "lay by him in store". This laying by necessitated consecration to the task. The collection Paul wrote about was for a particular need, that of the Jerusalem saints, but that does not detract from the points in the procedure for the collection.

Paul's second letter to the Corinthian Church exhorted the church to abound in the grace of liberality, in the same manner as the churches of Macedonia, who had proved themselves liberal even in the midst of poverty.<sup>1</sup> This passage also points out that this kind of abounding giving was "to prove the sincerity of your love". This was the New Testament standard of Christian giving. In the same letter Paul told the Corinthians that God loved a cheerful giver.<sup>2</sup>

In the Old Testament the priests and Levites who ministered in the temple received tithes from the people. After referring to this custom Paul reminded the Corinthians that the Lord had

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<sup>1</sup>II Corinthians 8:1-7.

<sup>2</sup>II Corinthians 9:7.

ordained that those who preach the gospel should live of the gospel.<sup>1</sup> This necessitated some type of support from the Christians. Paul drew a parallel between the Levites and those who preached the gospel. The inference of his statement was that the Levites had received tithes and that the Christian ministry should be supported in a similar manner.

Paul with his Jewish background and zealous activities as a Pharisee was undoubtedly familiar with tithing. His silence on the subject does not indicate its unimportance to him. His teachings on giving and sacrifice witness to a philosophy of giving which suggests a standard equal to the tithe he knew as an ardent young Jew.

#### The Epistle to the Hebrews

\* The account of Abram paying a tithe to Melchizedek the priest occurs in the book of Genesis and was discussed in chapter two of this thesis. The writer of Hebrews brings the account to a further point of discussion. The early chapters of Hebrews show Jesus to be greater than the angels, and greater than the great Jewish leader Moses.<sup>2</sup> Jesus was made a high priest forever after the order of Melchizedek. The writer points out that Christ was greater than the Levitical priesthood. The existence of a priesthood outside the ranks of the Levitical priesthood is perhaps the main theme of chapters six and seven.

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<sup>1</sup>I Corinthians 9:13, 14.

<sup>2</sup>Hebrews 1:2-14; 3:1-3.

Melchizedek received tithes from Abraham and the incident is described as follows.

For this Melchizedek...who met Abraham returning from the slaughter of the kings and blessed him, to whom also Abraham divided a tenth part of all (being first, by interpretation, King of righteousness, and then also King of Salem... without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like unto the Son of God), abideth a priest continually.

Now consider how great this man was, unto whom Abraham, the patriarch, gave a tenth out of the chief spoils. And they indeed of the sons of Levi that receive the priest's office have commandment to take tithes of the people according to the law, that is, of their brethren, though these have come out of the loins of Abraham: but he whose genealogy is not counted from them hath taken tithes of Abraham, and hath blessed him that hath the promises. But without any dispute the less is blessed of the better. And here men that die receive tithes; but there one of whom it is witnessed that he liveth. And, so to say, through Abraham even Levi, who receiveth tithes, hath paid tithes; for he was yet in the loins of his father, when Melchizedek met him.<sup>1</sup>

✱ The primary emphasis in this passage is the relative superiority of Christ over Levi and Melchizedek. The way in which this superiority was expressed was through the tithe. Even the Levites who received tithes were in the loins of Abraham when he paid the tithe, and therefore may be said to have paid tithes to Melchizedek. The men of the Levitical priesthood who received tithes were men who died; such was not the case with Melchizedek or Christ.

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<sup>1</sup>Hebrews 7:1-10.

All those who worshipped Jehovah in the Old Testament were to tithe. Even the Levites tithed the tithes they received as their income. Those to whom the letter of the Hebrews was addressed worshipped Jesus Christ, a priest of a higher order. A logical inference is that worshippers of Christ should render an acknowledgment of God's ownership in as great measure as did Abraham, Jacob and the Israelites.

Tithing was begun before the Mosiac Law ever came into existence. It was later incorporated into the law and elaborated upon. Whether or not the practice of tithing belongs to the period of the Law or that of faith has been answered by Dr. D. Shelby Corlett, a Nazarene author, as follows:

Tithing belongs to the realm of faith, Abraham, "the father of all them that believe" (Rom. 4:11) paid tithes to Melchizedek, the priest of the Most High God over four hundred years before the law was given by Moses. The law gave explicit command for the observance of the practice of tithing in Israel, for by law they were required to do what Abraham did by faith four hundred years before; and they that received the law paid tithes in Abram, (Heb. 7:5-9). The Christians are children of Abraham, "They which are of faith, the same are the children of Abraham...So then they which be of faith are blessed with faithful Abraham" (Gal. 3:7, 9).<sup>1</sup>

#### Summary

The New Testament reports two occasions when Jesus of Nazareth mentioned tithing. Both of these references were

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<sup>1</sup>D. Shelby Corlett, ABC's of Stewardship (Kansas City, Mo., Beacon Hill Press, 1950), p. 35.

addressed to those living under the Law. In each of these instances Christ spoke favorably for tithing. Jesus taught often concerning money and possessions. In this teaching he taught against covetousness and stated that it was more blessed to give than to receive.

Paul never made any direct references to tithing, but his strict Jewish background leaves little doubt as to his knowledge and practice of tithing as a Jew. Paul did teach the churches to take collections and to give proportionately as they had prospered.

The Epistle to the Hebrews depicts Christ as a priest of a greater order than that of the Levites. Even as Abraham gave a tenth to Melchizedek, so the Levites while still in Abraham's loins paid tithes to Melchizedek. Christ, a priest forever after the order of Melchizedek would be entitled to receive tithes from those who worship Him.

The New Testament does not abrogate or repeal the tithe. Jesus came to fulfill the Law, but this action did not destroy the Moral Law. One aspect of the Moral Law was an acknowledgment of God's ownership through tithing. Tithing had its origin before the time of the ceremonial laws given by Moses. Tithing remained as a means of worship in the day of our Lord, the tithe continued to be holy unto the Lord.

## CHAPTER V

### TITHING AND THE EARLY CHRISTIAN CHURCH

The attitudes and interpretations of the early Christian Church fathers reveal the place of tithing in the Church at the time when it was most nearly governed by the teachings and precepts of its early leadership. The teachings of the early Church are not of equal value with those of the Bible, but often expressed their understanding and practice of Bible teaching. Paul's teachings were noted in chapter four. All of the teachings that are discussed in this chapter are extra-Biblical.

#### Church Fathers

Irenaeus (A.D. 120-202), studied in Asia Minor within a hundred years of the days of the Apostles. He became Bishop of Lyons in A.D. 177. His writings stressed the extension of the Law by Christ, as follows:

The precepts of the perfect life are the same in each testament...The Lord did not abrogate the law which also those who are justified by faith did observe, previous to the giving of the law, but extended them.<sup>1</sup>

As an example of this extension of the law Irenaeus mentioned Christ's injunction in the Sermon on the Mount to share possessions with the poor. Irenaeus contrasted the servitude of the law of Moses with the freedom of the sonship of Christians.

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<sup>1</sup>Milo Kauffman, The Challenge of Christian Stewardship (Scottdale, Pennsylvania, Herald Press, 1955) , p. 72.

This contrast is quoted below.

And for this reason; whilst they (the Jews) used to consider the tithes of their property as consecrated, they, on the contrary, who have apprehended freedom, decree to the uses of the Lord all things which they have, joyfully and freely giving, not what is less,<sup>1</sup> inasmuch as they have a greater hope.

Lansdell interpreted these words to mean that Irenaeus believed none ought to set apart less than a tenth for God, and that those who would go to the highest point of duty ought to dedicate all they possess.<sup>2</sup>

Clement of Alexandria (A. D. 153-217), discussed the source of the Greek virtues and traced them to the Jewish law. He wrote,

Besides, the tithes of the fruits and of the flocks taught both piety toward the Deity, and not covetously to grasp everything, but to communicate gifts of kindness to one's neighbors. For it was these I reckon, and from the first-fruits that the priests were maintained. We now therefore understand that we are instructed in piety, and in liberality, and in justice, and in humanity by the law.<sup>3</sup>

John Wesley Duncan, a Methodist stewardship writer, reported Clement to have asserted that the Mosaic law concerning tithes was binding upon Christians; that worship and tithes go together.<sup>4</sup>

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<sup>1</sup>Lansdell, op. cit., p. 192.

<sup>2</sup>Ibid.

<sup>3</sup>E. B. Stewart, The Tithe (Chicago, Illinois, The Winona Publishing Company, 1903), pp. 18, 19.

<sup>4</sup>John Wesley Duncan, Our Christian Stewardship (Cincinnati, Jennings and Graham, 1909), p. 62.



Origen (A. D. 185-253), was a disciple of Clement. Origen commented on Jesus' words to the Pharisees when he commended their tithing but rebuked them for neglecting the weightier matters of the law, by saying:

Notice more diligently, therefore, how the word of the Lord would by all means have the greater things of the law done, but not so that these things which are intended to stand according to the letter be omitted.<sup>1</sup>

Origen knew that some would say that these words were addressed to the Pharisees and not to the disciples, so he reminded them of Jesus' words when he said,

But if you say, This he said to the Pharisees, not to his disciples, hear Himself again saying to His disciples, 'Except your righteousness shall exceed that of the Scribes and Pharisees, ye shall not enter into the kingdom of heaven'. What therefore He would have done by the Pharisees, much more, and with greater abundance, would he have fulfilled by his disciples.<sup>2</sup>

It is seen then that Origen's conviction was that the disciples were to tithe.

Cyprian (A. D. 200-258), was a Bishop of Carthage. On one occasion Cyprian wrote to dissuade a presbyter from accepting the position of a guardian, saying:

The tribe of Levi had no inheritance, but was supported by tithes, that they might devote themselves entirely to divine service... which reasoning and form is not

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<sup>1</sup>Lansdell, op. cit., p. 183.

<sup>2</sup>Ibid., (See also Matthew 5:20).

now held in matters affecting the clergy, that those who are promoted by clerical ordination in the Lord's church should on no account be called away from these Divine duties...but...receiving from the altar as it were, tithes from the fruit of the earth...should not go back.<sup>1</sup>

Cyprian in his treatise "On the Unity of the Church" described the Church's weakened condition due in part to a failure to tithe.

In this work he wrote,

But in us the unanimity is diminished in proportion as liberality of working is decayed. Then they used to give for sale houses and estates; and that they might lay up for themselves treasures in heaven...but now we do not even give the tenths from our patrimony; and while our Lord bids us sell, we rather buy and increase our store. Thus has the vigor of faith dwindled away from among us; thus <sup>2</sup> has the strength of believers grown weak.

The faithfulness to tithing and giving, according to Cyprian, was a determining factor in the spiritual health of the Church.

Jerome (A. D. 345-420), was an early Bible translator. In his commentary on Malachi, chapter three, he wrote:

What we have said of tithes and firstfruits given by the people of old to the priests and Levites, understand ye also for the people of the Church, to whom it is commanded not only to give tithes and firstfruits, but even to sell all and give to the poor, and follow their Lord and Saviour; which, if we are unwilling to do, at least let us imitate the examples of the Jews, so that we may give a part of the whole to the poor, and pay due honour to the

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<sup>1</sup>George A. E. Salstrand, The Tithe (Baker Book House, 1952), p. 40.

<sup>2</sup>Stewart, op. cit., p. 21.

priests, and Levites...If any one shall not do this, he is convicted of defrauding and supplanting God.<sup>1</sup>

Jerome considered the tithe binding on the Church, but the tithe did not represent a large enough proportion in relation to the needs of the Church. He spoke strongly of the guilt of any one who did not live up to the standard of tithing.

Ambrose (A. D. 340-397), was elected Bishop of Milan about 374 A. D. In no less than three of his sermons he pressed the duty of tithing. Lansdell quoted him as saying,

I It is not enough that we bear the name, if we do not the works, of Christians; and the Lord hath commanded that the tithe of all our fruits, cattle, etc., (be annually required). It is also written, 'Give tithes of all your labours, etc.' (after which he quotes Deuteronomy, chapter fourteen),...the nine parts are given you; but if you will not give tenths, you shall be reduced to a tenth.<sup>2</sup>

In a discourse on repentance he spoke very strongly when he said,

Whosoever allows himself to not faithfully pay his tithes, it only remains for him to make good the deficiency. What is it to pay tithes faithfully, unless that one offer to God neither more nor less (than is due), either from his corn, wine, fruits of trees, cattle, or from his garden, his business, or even from his hunting? Of all the substance which God gives a man, He has reserved the tenth part

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<sup>1</sup>Lansdell, op. cit., p. 190.

<sup>2</sup>Ibid., p. 188.

to himself, and therefore it is not lawful for a man to withhold that which God reserved to Himself...He who will not render to God the tithes which he kept back, and is not zealous to render what he has unjustly taken from Him, does not yet fear God, or know what true penitence and true confession mean.<sup>1</sup>

Ambrose did not believe that true repentance was exhibited if a man continued to steal from God by failing to tithe.

Ambrose definitely believed in the yearly payment of not less than a tenth of a man's income to be a Christian duty. This was evident from the following portion of a sermon preached on Ascension Day.

He is really a good Christian who does not taste of his fruits before he has offered to God something from them; who renders to God, year by year, tithes to be expended on the poor.<sup>2</sup>

Excerpts from the life of Ambrose indicate that he practiced what he preached, as evidenced in the giving of his own possessions.

Augustine (A. D. 354-430), was a Bishop of Hippo. Augustine gave an entire discourse on tithing in which he began by saying these words:

By the grace of Christ the day is now at hand, in which we ought to gather the harvest, and, therefore, should be thinking about returning thanks to God who gave it, both in the matter of making offerings and rendering our tithes.

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<sup>1</sup>Lansdell, op. cit., pp. 188, 189.

<sup>2</sup>Ibid., p. 189.

For our God who has designed to give the whole has condescended to seek back from us the tithe,<sup>1</sup> doubtless for our profit, not His own.

Later in the same discourse he commented on Malachi, chapter three, verse ten and other Scriptures and said,

For tithes are the tribute of needy souls. Render therefore tribute to the poor: present offerings to the priests. What if thou hast no tithes (to offer) of the fruits of the earth, as a husbandman has? Whatever talents feed you, is of God, and he expects tithes from what you live by: from warfare, from business, from handicraft... Since, then, by tithe-giving you are promised both earthly and heavenly rewards, why should you by a double avarice defraud yourself of blessing?<sup>2</sup>

Near the end of this great discourse he added:

For tithes are required as a matter of debt, and he who has been unwilling to give them has been guilty of robbery... whosoever, therefore, either desires to secure a reward for himself or to be promised remission of his sins, let him render tithes, and out of the nine parts let him seek to give alms, so, whatsoever may remain from those same nine parts after providing moderate diet and rational clothing, be not reserved for luxury, but be placed in the heavenly treasury by way of alms to the poor.<sup>3</sup>

In Augustine's day the Northern hordes were invading North Africa, and he did not hesitate to connect this scourge and the excessive taxation laid upon them to their neglect of tithing. His words follow:

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<sup>1</sup>Lansdell, op. cit., p. 185.

<sup>2</sup>Ibid., pp. 185, 186.

<sup>3</sup>Ibid., p. 186.

Our forefathers abounded in plenty because they gave to God tithes and to Caesar tribute: but now, because our devotion towards God has receded, the imposition of taxes has advanced. We were unwilling to share with God, giving Him the tenth, and now, behold, the whole is taken from us. The tax-gatherer takes from us that which Christ receives not.<sup>1</sup>

Augustine in a comment on the words of Jesus to the Pharisees connected the passage to the words of Jesus when he said, "Except your righteousness abound more than that of the scribes and Pharisees, ye shall not enter the kingdom of heaven". Augustine agreed with Origen that a Christian should give at least equally with the tithes of the Pharisees.<sup>2</sup>

John Chrysostom (A. D. 347-407), represents the eastern branch of the early Church. In A. D. 398 he was made patriarch of Constantinople.

In a sermon on Genesis, chapter twenty-eight, concerning the fact that Abraham paid tithes to Melchizedek, Chrysostom said,

In this respect he became a teacher to all men that by way of declaring their gratitude they should offer the first fruits of those things which God has granted them.<sup>3</sup>

Chrysostom called the tithes of Abraham firstfruits. This interchange of terms was no doubt used by others in the early Church.

A longer excerpt from another of his sermons shows both

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<sup>1</sup>Lansdell, op. cit., pp. 186, 187.

<sup>2</sup>Ibid., p. 187.

<sup>3</sup>John Wesley Duncan, Our Christian Stewardship (Cincinnati, Jennings and Graham, 1909), p. 64.

what he considered to be a New Testament standard and also gave an insight to his Old Testament interpretation. He remarked,

But I have also something more to say. For 'except your righteousness shall exceed...ye shall not enter into ...' So, that though thou give alms, but not more than they, thou shalt not enter in.

And how much did they bestow in alms?...What then did they give? A tenth of all their possessions, and again another tenth, and after this a third (tenth), so that they almost gave away the third part; for three tenths put together make up this.

And together with these, first-fruits, and firstborn, and other things besides, as for instance, the offerings for sins, those for purification, those at feasts, those in the jubilee, those by the cancelling of debts, and the dismissals of servants, and the lendings that were clear of usury.

But if he who gave the third part of his goods, or rather the half (for those being put together with these are the half), if then he who is giving the half achieves no great thing, he who doth not bestow so much as the tenth, of what shall he be worthy? With reason Jesus said, 'There be few that be saved'.<sup>1</sup>

These remarks show that Chrysostom considered the tenth as only a minimum. In another sermon he said, "If it were a dangerous thing to fail of giving tithes then (the Jews), to be sure it is much more dangerous now".<sup>2</sup>

Summary. The eight men studied from the Church fathers were outstanding men of their day. Their writings represent some

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<sup>1</sup>Lansdell, op. cit., pp. 200, 201.

<sup>2</sup>Ibid., p. 201.

of the outstanding thinking of the first four centuries. Each of the men studied maintained a firm belief in the validity of tithing as an acceptable Christian standard. Some of them considered a single tithe as barely sufficient to meet Christ's exhortation that our righteousness should exceed that of the Pharisees. Their combined testimonies left two impressions concerning tithing in the early Christian Church: first, that tithing was practiced by segments of the early Church; and secondly, that whether practiced or not it should have been for the Church to receive God's greater blessing on them.

#### Church Councils

In addition to the testimony of the Church fathers there were numerous councils that passed tithe legislation. Kauffman says there were ten such councils held during the first eight centuries.<sup>1</sup> Two of these councils from the sixth century, and one from the sixteenth, are noted.

The Council of Macon, 585. This body met in France and was attended by a number of bishops who passed a decree. Kauffman gave the following summary of that decree.

The divine laws also taking care of the ministers of the church that they might have their hereditary portion, have commanded all people to pay the tithe, that the clergy being hindered by no sort of employment, may be at leisure for spiritual duty of their ministry.

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<sup>1</sup>Milo Kauffman, The Challenge of Christian Stewardship (Scottdale, Pennsylvania, Herald Press, 1955), p. 73.



Which laws the whole body of Christians for a long time kept inviolate, but now by degrees, almost all of them have shown themselves prevaricators of those laws since they neglect to fulfill the things which have been divinely commanded.<sup>1</sup>

This decree testified to the practice of tithing among Christians during the early Church, but declared that by then (the sixth century) the practice had largely declined.

The Council of Seville, 590. This Council was held in Spain. Kauffman gave the following extract of the council.

Let every husbandman and every artisan make a just tithing of his business. For as the Lord hath given everything, so from everything He demands the tithe, whether from fruit or field.<sup>2</sup>

This council believed in tithing for men of every vocation.

The Council of Trent, 1550. This Council does not represent the early Church, but does represent an action binding upon the Catholic Church of today. Duncan quoted the action of that Council as follows:

The payment of tithes is due to God, and they who refuse to pay them or hinder those who give them usurp the property of another. Wherefore the Holy Synod enjoins on all, of whatsoever rank or condition they be, that they henceforth pay in full the tithes to which they are bound in law to the Church, and they who either withhold or hinder them shall be excommunicated, nor shall they be absolved from the crime until full restitution has been made.<sup>3</sup>

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<sup>1</sup>Kauffman, op. cit., p. 74.

<sup>2</sup>Ibid., pp. 73, 74.

<sup>3</sup>Duncan, op. cit., p. 66.

The Council of Trent considered nonpayment of tithes as being a justifiable reason for excommunication from the Catholic Church.

Summary. The three Councils mentioned are recognized by church historians as representative of Christian thinking during their period. Each of these three councils, in addition to others, enjoined the practice of tithing. The combined testimonies of outstanding Church fathers and Church councils witness to the continuation and duty of tithing as an element of worship in the Christian Church.

The practice of tithing prior to the giving of the Law was found to be a widespread practice among the nations of antiquity. These nations, though widely separated in location and culture, found a common expression of worship to their gods through tithing. A sensible explanation for this practice is to recognize its origin from God and that it was perpetuated through the centuries to the time of Abram and Jacob.

Tithing During the Period of the Law. A study of the Mosaic references to tithing in the books of Leviticus, Numbers, and Deuteronomy revealed four different tithes. Three of these were paid by the Israelites, the fourth was a tithe of the tithes received by the Levites. Distinguishing names for the three tithes were: Levitical, festival and poor tithes.

The Levitical tithe was given to the Levites by God since they received no inheritance of land. This tithe came from the tithes of the seed of the land, the fruit of the tree, the herd and the flocks. The primary function of this tithe was to provide for the livelihood of the Levites. The Levitical tithe was holy unto the Lord.

The festival tithe came from the increase of the seed from the fields, the tithe of grain, new wine, oil and the firstlings of either a herd or flock. The festival tithe was eaten by the offerer, his household and the Levite. This festival was observed at the central place of worship. The stated purpose of the festival tithe was that God might teach the nation Israel to fear Jehovah.

The poor tithe was observed every third year and was computed on the Israelite's increase for the third year. The poor tithe was reserved for the widows, fatherless, strangers and the Levites. Through this tithe God wished to bless the labors of the people.

The three tithes did not represent the tithe of different forms of increase of wealth. Their differences were in the uses for which the tithes were employed. The Scriptures clearly outline the function fulfilled by each of the three tithes. The functions were the support of the Levites, to provide a means for religious festivity, and to assist the poor of the nation.

The books of the Old Testament after the Pentateuch give additional insight into the tithing practices of the Israelites. The prophets Amos and Malachi, the reformer Hezekiah, and the builder Nehemiah, each wrote on tithing with the conviction that the Israelites should tithe.

The extra-Biblical references of the Apocryphal books of Tobit and the Jewish Talmud each recognized the existence of three tithes.

\* The Mosaic Law did not create the principle of tithing. The Mosaic Law recognized tithes and related them to the ceremonial laws of Israel.\* The most significant teaching concerning the tithe was its practice as a form of worship. Tithing gave a sense of partnership with God in the work of His kingdom.

Tithes were always associated with the central place of worship, except for the poor tithe which was kept at the tither's

home. The tithes were to represent a tenth in value, not merely a tenth in quantity. The tithes were computed on the basis of the tither's "increase". An exception to this was in the tithing of the herds and flocks. In these instances the rule of every tenth animal, whether good or bad, prevailed.

God's blessing was definitely related to the Israelite's obedience in tithing. Through tithing they were to learn to fear Jehovah. God also promised to bless their labors as they tithed. The prophet Malachi gives the best known tithing promise to those who would prove God by bringing the whole tithe into the storehouse. Those bringing in the whole tithe would have the very windows of heaven opened upon them until they could not contain all of the blessing.

Tithing in the New Testament. The only references to tithing in the New Testament were by Jesus to the Pharisees, and a reference in the book of Hebrews. Jesus commended the Pharisees for their tithing, one of the few things they did which met his approval. Even their tithing was often done through a sense of strict legalism and with the hope of merit. Jesus did not abrogate the tithe, nor destroy the moral law. His teaching exhorted his followers to let their righteousness exceed that of the Pharisees. Jesus' teachings on stewardship and his personal example indicated his belief that a man's money was often an indicator of his spiritual health. Jesus definitely taught that God is owner of all and that man is the steward, and as a steward must some day render an accounting of his stewardship.

The apostle Paul never made mention of the tithe in his writings. However Paul's testimony of his strict Jewish rearing indicates that he was probably a tither before his conversion. In his letter to the Corinthian Church Paul stressed proportionate giving according to their weekly increase. He gave this same teaching in Galatia. Paul further believed in the support of the ministry by the various churches and in argument for this support reminded the Corinthians that the Levites who ministered in the temple lived on tithes.

The Hebrew epistle contains a further discussion of the tithe paid by Abraham. The recipient of Abraham's tithe was Melchizedek, a priest of the Most High God. The Hebrew epistle shows Christ to be a priest of a greater order than that of the Levites. Levi paid tithes in Abraham. The argument is twofold in meaning: first, tithing antedated the Mosaic Law; and secondly, Christ being a priest forever after the order of Melchizedek is worthy of receiving tithes.

Tithing and the Early Christian Church. The Church fathers were nearly unanimous in the support of tithing in the Church. Irenaeus believed tithing to be as much a New Testament standard as it was the Old Testament standard.\* The words of Jesus 'Except your righteousness exceed that of the Pharisees', was interpreted by Origen, Augustine and Chrysostom as meaning that the disciples of Christ should tithe.\* Cyprian strongly felt that the clergy should depend on the tithes of the Christians that they might give all their energies to their work. The writings of these men affirm that tithing was widely practiced in the early Church.

The Council of Macon recorded the opinion that the clergy should be supported by tithes, and that in the early Church they had been. Other councils gave similar opinions. The Councils of Seville and Trent decreed tithing as binding upon Christians.

### Conclusions

The writer sought to ascertain the Biblical basis for tithing. The conclusions which this study substantiates have been summarized under two divisions: the fundamental principles for tithing, and the values of tithing.

The Fundamental Principles for Tithing. Israel was subject to three tithes. How much of this tithing system, if any, was carried over to the New Testament? This question could be answered in three ways: none, some or all. The Levitical tithe was used to support the priesthood; the festival tithe in festivals and pilgrimages; and the poor tithe was used in the care of the poor. The Christian Church has no counterpart of the Jewish festival tithe. The support of the ministry and the care of the poor are still needed and were taught as Christian responsibilities. These Christian responsibilities necessitate some medium of financial support.

Tithing originated in the earliest of Bible times and was only recognized by the Mosaic Law. Under the Mosaic Law the tithing practice was possibly enlarged. The festival and poor tithes may have been introduced at this time. Scripture gives no definite answer to this problem. The principles associated with

tithing suggest several reasons for the Christian observance of tithing one's increase unto the Lord. These reasons follow.

First, the Scriptures teach that every Christian should make an acknowledgment of God's ownership and of Christ's Lordship over all his material possessions. Man is only a steward. Tithing is an acknowledgment of God's ownership.

Secondly, this ownership should be acknowledged regularly as an act of worship. The Old Testament spoke of tithing the increase by the year; Paul suggested that Christians share their income weekly. The tither accepts God's injunction to "prove me now".

Thirdly, pagan history, Bible history and Church history all testify that God's ownership has been acknowledged by a definite proportion of income. These same three sources of history testify to the universal usage of the tenth as that proportion.

Fourthly, tithing was instituted before the Mosaic Law. As a part of God's moral law and as an act of worship tithing continues as an expression of devotion to God. A Christian ought to do as much under the gospel as did the Jews under the Law; if not, the motives of the gospel must be inferior to those of Judaism and paganism.

Fifthly, the tithe provides an acceptable Biblical minimum for a starting point in Christian stewardship. Tithing represents a system of church economics which is sanctioned by the Scriptures. The tithe expresses a Scriptural principle, testifies as a Christian witness, is a token of consecration, a symbol of devotion, and an adventure in blessing through aiding world missions.



The Values of Tithing. The Scriptures studied indicated that a number of practical spiritual values could accrue through tithing. The dangers of tithing, such as legalism, pride, controversy and the minimizing of stewardship, are far outweighed by the values.

One of the greatest values is the realization of being used in the support of God's kingdom. Tithing is worship and obedience, but it is also a partnership with God. This was well portrayed in the days of King Hezekiah. Tithing can develop into a holy habit, filled with the challenge of "prove me now".

Jesus continually taught against covetousness and greed. Tithing is one of the greatest deterrents to covetousness. Tithing consistently demands that God be placed first.

Tithing is an aid to faith; faith that God will care for His own through the nine-tenths left to the tither. In this manner tithing encourages thrift, financial planning and an accurate accounting of income in order to correctly determine the tithe. These principles are inferred in the practice of tithing as illustrated by Bible tithers.

The values of tithing are threefold in their outreach. First, tithing brings individual benefits; secondly, tithing blesses the work of the Kingdom of God, and thirdly, tithing honors God with that portion which was declared to be holy unto the Lord.

A Christian should tithe, not in the hope of receiving a blessing, but with an awareness that God has promised a special blessing to those who bring the whole tithe into the storehouse.

Jesus said, "...give, and it shall be given unto you; good measure, pressed down, shaken together, running over...".<sup>1</sup> Paul said, "He that soweth sparingly shall reap also sparingly; and he that soweth bountifully shall reap also bountifully; let each man do according as he hath purposed in his heart; not grudgingly, or of necessity: for God loveth a cheerful giver".<sup>2</sup>

A final value in tithing comes through the discovery that a Christian can partake in giving beyond the tithe. Immediately after the account of Abram paying a tithe, the next chapter records the offerings given by faithful Abram. The tithe is an acknowledgment of God's ownership; offerings are an expression of love and devotion.

The guiding star for the handling of the tithe is found in the enduring words of Scripture, "the tithe...is holy unto the Lord".

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<sup>1</sup>Luke 6:38.

<sup>2</sup>II Corinthians 9:6,7.

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