



Giving, Tithing

The term “tithe” in the New Testament is ἀποδεκατόω apodekatoō in the Greek and means to pay a tenth. In the Old Testament, the Hebrew word is מעשר (ma’ăšêr) and also means a tenth. Tithing was a system of national income tax. This was an income tax under the laws of divine establishment delineated in the Mosaic Law for the citizens of Israel only. Believers and unbelievers alike were being charged the same amount of tax. Tithing is not spiritual giving in the Old Testament. Because it was a national income tax and was mandatory, it was not spiritual giving. Spiritual giving in the Old Testament was given by believers only and was called an “offering.”

The Old Testament principle of giving was grace giving as it is today. Those who choose to hang on to their money instead of grace giving impoverish themselves. Giving graciously as God has prospered you never impoverishes. Prov. 11:24-25.

“There is one who scatters, and yet increases all the more, And there is one who withholds what is justly due, and yet it results only in want. The generous man will be prosperous, And he who waters will himself be watered.” (Proverbs 11:24-25, NASB)

Tithing in the New Testament

Tithing in the New Testament is never enjoined. Remember, the Mosaic Law has been set aside since the day of Pentecost when the Church Age began. “As God has prospered” may be more than 10% or less than 10%. In Matthew 23:23, unsaved Pharisees were tithing but forgot the grace of God, faith, and judgment. Our Lord condemned them because they had forgotten justice and mercy and faithfulness.

“Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others.” (Matthew 23:23, NASB)

In Luke 11:42, they tithed, but disregarded justice and the love of God.

“But woe to you Pharisees! For you pay tithe of mint and rue and every kind of garden herb, and yet disregard justice and the love of God; but these are the things you should have done without neglecting the others.” (Luke 11:42, NASB)

In Luke 18:11-12, in the parable of the Pharisee and the publican, they had been fasting and tithing as a ritual leading to eternal life. This was condemned.

“The Pharisee stood and was praying this to himself: ‘God, I thank You that I am not like other people: swindlers, unjust, adulterers, or even like this tax collector. ‘I fast twice a week; I pay tithes of all that I get.’” (Luke 18:11-12, NASB)

Hebrews is written to say that sacrificing, tithing, in fact all the trappings of the Mosaic priesthood were fulfilled in Christ. We operate under the new covenant and give on a grace basis as per Hebrews 13:15.

“Through Him then, let us continually offer up a sacrifice of praise to God, that is, the fruit of lips that give thanks to His name.” (Hebrews 13:15, NASB)

The time of giving and the norm for giving is found in 1 Corinthians 16:2. The time of giving is on the first day of the week at assembly worship. The norm or standard for giving is as God has prospered you.

“On the first day of every week each one of you is to put aside and save, as he may prosper, so that no



collections be made when I come." (1 Corinthians 16:2, NASB)

Tithing in the Old Testament

In the Old Testament, they gave tithes to the Levites to maintain the temple. They gave tithes to the Lord's feasts and sacrifices. They gave one-third of their income every third year for the poor in Israel. Israel tithed 20% or 30% of their incomes.

Under the Mosaic Law, the tithe amount the first year was 20%, 20% the second year and 30% the third year. The tithing was based on an agricultural economy and tithing was done based on gross income. The tithe was included with burnt offerings, sacrifices, grain offerings, heave offerings, vows, and free-will offerings. It was part of the Mosaic Law apparatus and specifically for Israel in the age of Israel.

Tithes financed the priestly operation, the operation of the feasts (Passover, Unleavened Bread, First Fruits, Pentecost, Trumpets, Day of Atonement, and Tabernacles) and provided food for the people while there. This was the first potluck and provided for the poor, elderly, crippled, orphans, and widows.

The tithe, inseparably linked with the Levitical system, signified that all prosperity came from the Lord and that finances were needed to carry on the Mosaic Law ministry. When the Old Testament believers were not in fellowship or they were unbelievers, the sacrifices, tithes and offerings had no spiritual significance.

There were three types of tithing in the Jewish nation applicable to the unbeliever and believer. First, there was an income tax or tithe to the Levites to maintain the temple. Num. 18:21; Num. 18:24.

""To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting." (Numbers 18:21, NASB)

""For the tithe of the sons of Israel, which they offer as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said concerning them, 'They shall have no inheritance among the sons of Israel.'"" (Numbers 18:24, NASB)

Second, there was an income tax for the national feasts and sacrifices. Deut. 14:22-24.

""You shall surely tithe all the produce from what you sow, which comes out of the field every year. 'You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always. 'If the distance is so great for you that you are not able to bring the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you,' (Deuteronomy 14:22-24, NASB)

Third, there was an income tax every third year for the poor of the land. Deut. 14:28-29.

""At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. 'The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do.' (Deuteronomy 14:28-29, NASB)

There were three tithe taxes which were based on the agriculture economy at that time. It was a system of taxation. The "storehouse" in Malachi 3:8-10 was the temple treasury, not the local church. This was the second temple rebuilt after the Babylon captivity. Storehouse tithing is taxation.

""Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed You?' In tithes and



offerings. "You are cursed with a curse, for you are robbing Me, the whole nation of you! "Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this," says the LORD of hosts, "if I will not open for you the windows of heaven and pour out for you a blessing until it overflows." (Malachi 3:8-10, NASB)

From Unger, "From all this we gather: 1) that one tenth of the whole produce of the soil was to be assigned for the maintenance of the Levites. 2) That out of this the Levites were to dedicate a tenth to God for the use of the high priest. 3) That a tithe, in all probability a second tithe, was to be applied to festival purposes. 4) That in every third year either this festival tithe or a third tenth was to be eaten in company with the poor and the Levites."

"The question arises, were there three tithes taken in this third year; or is the third tithe only the second under a different description? It must be allowed that the third tithe is not without support. Josephus distinctly says that one tenth was to be given to the priests and Levites, one tenth was to be applied to feasts in the metropolis, and that a tenth besides these was every third year to be given to the poor." Also, "The tenth of all produce, flocks, and cattle was declared to be sacred to Jehovah by way, so to speak, of a duty or rent to him who was, strictly speaking, the owner of the ground."

In Genesis 14:20, "gave him a tenth of all" refers to Abraham is paying Melchizedek for services rendered. In that time, paying a city tax was dictated when that city either helped or the monarch of that city gave counsel.

"And blessed be God Most High, Who has delivered your enemies into your hand." He gave him a tenth of all." (Genesis 14:20, NASB)

In Genesis 28:22, Jacob after his vision at Luz, devoting a tenth of all his property to God confident that he would return home in safety by God's grace.

"This stone, which I have set up as a pillar, will be God's house, and of all that You give me I will surely give a tenth to You." (Genesis 28:22, NASB)

In Leviticus 27:30-32, "all the tithe of the land" refers to the tithe in Israel's agricultural economy for everything produced from the land and everything that fed off of the land. Buying back or redeeming part of one's tithe involved paying an additional 20% or one-fifth when doing so.

"Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD'S; it is holy to the LORD. If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it. For every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the LORD." (Leviticus 27:30-32, NASB)

Tithes were included in the list of burnt offerings, sacrifices, heave offerings, vows, free-will offerings, firstlings of your herds, and firstlings of your flocks. Deut. 12:6; Deut. 12:11; Deut. 12:17.

"There you shall bring your burnt offerings, your sacrifices, your tithes, the contribution of your hand, your votive offerings, your freewill offerings, and the firstborn of your herd and of your flock." (Deuteronomy 12:6, NASB)

"You are not allowed to eat within your gates the tithe of your grain or new wine or oil, or the firstborn of your herd or flock, or any of your votive offerings which you vow, or your freewill offerings, or the contribution of your hand." (Deuteronomy 12:17, NASB)

Deuteronomy 26:12 states the third year requirements for all three tithes, Levites, feasts and welfare.



“When you have finished paying all the tithe of your increase in the third year, the year of tithing, then you shall give it to the Levite, to the stranger, to the orphan and to the widow, that they may eat in your towns and be satisfied.” (Deuteronomy 26:12, NASB)

Revival under the reign of Hezekiah brought them back to the place of tithes recognizing that they were merely renters. 2 Chron. 31:5; 2 Chron. 31:12.

“As soon as the order spread, the sons of Israel provided in abundance the first fruits of grain, new wine, oil, honey and of all the produce of the field; and they brought in abundantly the tithe of all.” (2 Chronicles 31:5, NASB)

“They faithfully brought in the contributions and the tithes and the consecrated things; and Conaniah the Levite was the officer in charge of them and his brother Shimei was second.” (2 Chronicles 31:12, NASB)

Through the ministry of Malachi and Nehemiah, the ministry of Israel cranks back up. Tithing is always mentioned in the same context with the temple, priests, sacrifices, rituals, etc. Neh. 10:37-38.

“We will also bring the first of our dough, our contributions, the fruit of every tree, the new wine and the oil to the priests at the chambers of the house of our God, and the tithe of our ground to the Levites, for the Levites are they who receive the tithes in all the rural towns. The priest, the son of Aaron, shall be with the Levites when the Levites receive tithes, and the Levites shall bring up the tenth of the tithes to the house of our God, to the chambers of the storehouse.” (Nehemiah 10:37-38, NASB)

In Nehemiah 12:44, tithes are included in the restoration of the temple order.

“On that day men were also appointed over the chambers for the stores, the contributions, the first fruits and the tithes, to gather into them from the fields of the cities the portions required by the law for the priests and Levites; for Judah rejoiced over the priests and Levites who served.” (Nehemiah 12:44, NASB)

In Nehemiah 13:5, tithes are involved in getting the temple operating.

“had prepared a large room for him, where formerly they put the grain offerings, the frankincense, the utensils and the tithes of grain, wine and oil prescribed for the Levites, the singers and the gatekeepers, and the contributions for the priests.” (Nehemiah 13:5, NASB)

In Nehemiah 13:12, tithes are involved in the restoration of the function on Nehemiah’s second visit.

“All Judah then brought the tithe of the grain, wine and oil into the storehouses.” (Nehemiah 13:12, NASB)

In Amos 4:4, Israel was going through ritual without reality.

“Enter Bethel and transgress; In Gilgal multiply transgression! Bring your sacrifices every morning, Your tithes every three days.” (Amos 4:4, NASB)