

“Will a Man Rob God?” (Malachi 3:8): A Study of Tithing in the Old and New Testaments

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Is tithing, that is, giving ten percent of one's income, obligatory for Christians? This first in a series of two articles investigates this question by studying all references to tithing in Scripture. The discussion commences with OT references to tithing prior to the giving of the Mosaic Law, then in the Mosaic Law, the historical, and the prophetic books. This is followed by a study of the three major NT passages on tithing. The article concludes that none of the OT or NT passages can legitimately be used to argue for the continuation of tithing in the new covenant period.

Key Words: tithing, tithe, Levitical tithe, festival tithe, poor tithe, welfare tithe, Mosaic Law, new covenant, law and gospel, Mal 3:8, Matt 23:23, Heb 7.

The ominous question “Will a man rob God?” has been plastered on bulletins, offering envelopes, and sermon titles, and has been preached upon enough to make its interpretation seem fairly straightforward. It is true that it is a sin to rob God of what is his, and *of course* we must give our tithes and offerings. However, the issues involved are considerably more complex than many sermons on the subject may suggest. The question of whether or not believers today are to give at least ten percent of their income involves issues such as the continuity or discontinuity between the Testaments; the extent to which the Mosaic Law is still applicable to believers in the new covenant period; the relationship between the OT and NT at large; and the nature of progressive revelation and salvation history.¹

While it is commonly agreed that the OT food laws and the OT practice of circumcision do not carry over into the NT era, there is less consensus on other OT practices such as tithing. In an attempt to adjudicate the question of whether or not all NT believers are required to give ten percent or more of their income today, we will study all the relevant references to

1. See part 2 of this article. For a discussion of tithing in church history, as well as more development of some of the arguments below, see David A. Croteau, *A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era* (Ph.D. diss., Southeastern Baptist Theological Seminary, 2005).

tithing² in the OT and NT and assess the applicability of this practice to NT believers in light of some of the larger issues mentioned above. We will also discuss NT principles for giving that are in effect whether or not they involve giving ten percent of one's income.

TITHING IN THE OLD TESTAMENT

For convenience's sake, we will divide the OT's discussion on tithing into three sections: tithing prior to the Mosaic Law; its description in the Mosaic Law; and the few texts that mention tithing after the giving of the Mosaic Law. At the very outset, it should be noted that a comprehensive discussion of the tithe in the Mosaic Law would be incomplete without placing this practice in the context of Israelite worship of Yahweh. While tithing was a part of Israelite worship at large,³ we will limit our discussion to the passages that explicitly refer to tithing, recognizing the overall context in which tithing took place.

Tithing Prior to the Mosaic Law

Three sets of text have been adduced to garner support for the applicability of tithing in the new covenant era, surrounding the practices of Abel, Abraham, and Jacob. The questions that present themselves are as follows. First, do these texts demonstrate the "practice" of tithing before the giving of Law? Second, would the presence or practice of tithing prior to the giving of the Law necessitate that the practice continue? Finally, is there anything parallel to tithing that was practiced prior to the giving of the Law and that was incorporated into the Law that may serve as a point of comparison? Our contention in the present section is this: *The texts that discuss tithing prior to the Mosaic Law do not portray tithing as a systematic, continual practice but as an occasional, even exceptional, form of giving.*

Abel. Why did God accept Abel's sacrifice but not Cain's? This question has been answered in a number of different ways:⁴ (1) Abel sacrificed an animal rather than bringing a different kind of offering;⁵ (2) the quality of the sacrifice was inferior;⁶ (3) Cain's sacrifice was unacceptable owing to

2. For the purposes of this article, we define *tithe* as "the giving of ten percent of one's income" (contra Joseph M. Baumgarten, "On the Non-Literal Use of *Ma'āsēr/Dekatz*," *JBL* 103 [1984]: 245–51). Hence the question we set out to address is not "should NT believers give?" or even "should NT believers give a fixed percentage of their income?" but "are all NT believers required to give *ten percent* (or more) of their income?"

3. See, for example, Exod 25:1–2; 35:4–10, 21–22; 36:5–7; Num 18:12; Deut 16:17; 1 Chr 29:9; 16; Prov 3:9–10; 11:24–25; 22:8.

4. For a discussion of possible interpretations, see Richard S. Hess, "Abel," *ABD* 1:9–10.

5. See Robert S. Candlish, *An Exposition of Genesis* (Wilmington, DE: Sovereign Grace, 1972), 65. Note also that Scofield views it this way (*The Scofield Reference Bible* [New York: Oxford, 1909], 11).

6. See Hermann Gunkel, *Genesis* (trans. M. E. Biddle; Macon, GA: Mercer University Press, 1997), 42–43.

a deficiency in his character;⁷ (4) Cain was not the object of God's sovereign election;⁸ and (5) Abel's offering was a tithe. The NT adds the insight that Abel's offering was made "in faith," and Cain's was not (Heb 11:4).

The basis for the understanding that Abel's sacrifice was a tithe is the rendering of Gen 4:7 found in the Septuagint,⁹ which suggests that Cain's sacrifice was not accepted because he did not "divide rightly."¹⁰ Yet there are several challenges for the proponents of this view. Not only do they need to argue that the LXX version of Gen 4:7 is more ancient than the MT, they must also show how this reading coheres with Heb 11:4, which reflects the MT. Yet no one has given a convincing demonstration of this, and most scholars rightly opt in favor of the MT over against the LXX at this juncture.¹¹ In any case, "we certainly cannot deduce from the Cain and Abel narrative that the tithe" was a requirement of God at that time.¹²

Abraham. Abraham (Abram) built an altar for God in Gen 13:18. The context shows that Abraham did this in response to God because of the promise God gave to him in Gen 13:14–17. While tithing is not mentioned in this passage, the next time Abraham is shown to worship God, tithing is mentioned. Genesis 14:20 states that Abraham "gave Melchizedek a tenth."¹³ Does this offering refer to a pre-Law tithe? Genesis 14 says nothing about a system or pattern of tithing that had become part of Abraham's

7. See Bruce K. Waltke, "Cain and His Offering," *WTJ* 48 (1986): 370; Umberto Cassuto, *A Commentary on the Book of Genesis* (Jerusalem: Magnes, 1961), 1:205; Kenneth A. Mathews, *Genesis 1–11:26* (NAC; Nashville: Broadman & Holman, 1996), 267–68; John J. Davis, *Paradise to Prison: Studies in Genesis* (Grand Rapids: Baker, 1975), 99. See the comments on a priest's character when offering a sacrifice in Lev 8–9, 26; see also Num 16:15, 1 Sam 26:19, and Isa 1:13. Note also that Augustine, Calvin, and Luther held a similar view; see Jack P. Lewis, "The Offering of Abel (Gen 4:4): A History of Interpretation," *JETS* 37 (1994): 489, 493.

8. See Gerhard von Rad, *Genesis: A Commentary* (trans. J. H. Marks; OTL; Philadelphia: Westminster, 1972), 104.

9. See Stephen Mizell, "The Standard of Giving," *Faith and Mission* 18/3 (2001): 21; Herschel H. Hobbs, *The Gospel of Giving* (Nashville: Broadman, 1954), 13.

10. See Henry Landsell, *The Sacred Tenth or Studies of Tithe-Giving, Ancient and Modern* (2 vols.; Grand Rapids: Baker, 1955), 1:40–41; Arthur Babbs, *The Law of the Tithe as Set Forth in the Old Testament* (New York: Revell, 1912), 25.

11. See Mathews (*Genesis 1–11:26*, 269 n. 267), who calls the LXX rendering "imaginative reworking." See also Ephraim A. Speiser, *Genesis* (2nd ed.; AB 1; Garden City, NY: Doubleday, 1978), 32. Many of the commentators do not give the LXX reading serious consideration; see Victor P. Hamilton, *The Book of Genesis: Chapters 1–17* (NICOT; Grand Rapids: Eerdmans, 1995), 225; Gordon J. Wenham, *Genesis 1–15* (WBC 1; Waco, TX: Word, 1987), 96–106; and Claus Westermann, *Genesis* (trans. J. Scullion; CC; Minneapolis: Augsburg, 1984), 299–301.

12. Mark A. Snoeberger, "The Pre-Mosaic Tithe: Issues and Implications," *Detroit Baptist Seminary Journal* 5 (2000): 76.

13. The question arises: Who gave a tithe to whom? The text is not clear. However, with John A. Emerton ("The Riddle of Genesis XIV," *VT* 21 [1971]: 407–8), we conclude that Abraham gave Melchizedek the tithe. Consider the following comment by Emerton: "[S]ince the word translated 'tenth' . . . is almost invariably used of a sacred payment, and since Melchizedek is said to be a priest, it is natural to suppose that he received the tithe and that Abram paid it." Contra Robert Houston Smith ("Abram and Melchizedek: Gen 14 18–20," *ZAW* 77 [1965]: 132–34), who suggests that the one paying the tithe was Melchizedek based upon a parallel Ugaritic text, the Kirta legend (*CTU* 1:14–16).

worship of God.¹⁴ The remainder of the narrative about Abraham does not discuss him tithing.¹⁵ A few factors are present that argue against this being a reference to systematic tithing.

First, the offering in Gen 14:20 was made to Melchizedek, the priest. If Abraham was tithing consistently, who received the other tithes? Did Melchizedek engage in an itinerant ministry and collect tithes on behalf of God?¹⁶ Second, the same verse states that Abraham gave a tenth of what "he recovered." Hebrews 7:4 refers to Abraham's giving a tenth of the "spoils," not continuously giving a tenth of all of his possessions for the rest of his life. The present passage likewise does not indicate that Abraham continually gave a tenth of his increase.¹⁷ The modifying phrase "he recovered" also suggests that this was a one-time action rather than a continual pattern. Third, some have argued that Abraham was following the Mosaic Law prior to its being given, as it were. However, according to Num 31:27–29, people were commanded to "set apart *one out of every five hundred* [of the spoils] as the LORD's share" and to give it to the priest as an offering to the LORD. Hence the amount for spoils won in victory stipulated in the Mosaic Law is different from what Abraham actually offered Melchizedek in Gen 14. For this reason the argument that Abraham in Gen 14 gave to Melchizedek a tithe in accordance with the Mosaic Law is invalid, because there a different amount for the giving of spoils is prescribed.

To sum up, then, Abraham gave a tenth of his spoils¹⁸ to Melchizedek; but the Mosaic Law gives a different computation of what is required in victory.¹⁹ The argument that tithing was consistently practiced from at least Abel onward is therefore invalidated at this point. Abraham's offering is not consistent with the requirements of the Mosaic Law.²⁰ This does not constitute a contradiction. It simply demonstrates that **Abraham's gift to**

14. See Yehezkel Kaufmann, *The Religion of Israel: From Its Beginnings to the Babylonian Exile* (trans. and abridged Moshe Greenberg; Chicago: University of Chicago Press, 1960), 190.

15. Note how Wenham views Melchizedek in contrast to the king of Sodom. He proposes a chiasmic structure that demonstrates that this passage is *primarily intended* to contrast those two characters: the meanness of the king of Sodom versus the generosity of Melchizedek (*Genesis 1–15*, 315–16, 318). Wenham also suggests that the purpose of the references to both Abraham and Jacob's tithes was to provide historical support for the practice that was established in the Mosaic Law (*ibid.*, 317). See also Allen P. Ross, "Jacob's Vision: The Founding of Bethel," *BSac* 142 (1985): 234; Jacob Milgrom, *Cult and Conscience: The Asham and the Priestly Doctrine of Repentance* (SJLA; Leiden: Brill, 1976), 61.

16. See Snoeberger ("The Pre-Mosaic Tithe," 78–84), who contends that Melchizedek was most likely the king of the town of Salem and functioned as a priest for that town or clan *only*.

17. See Stuart Murray, *Beyond Tithing* (Carlisle: Paternoster, 2002), 68.

18. By "all" is meant that which Abraham took from the kings, not his possessions in general. See Emerton, "The Riddle of Genesis XIV," 407–8.

19. See Emerton (*ibid.*, 405–6), who maintains that the Gen 14 tithe and the tithe in Deut 14 are different.

20. See Ernest L. Martin, *The Tithing Dilemma* (Portland: Associates for Scriptural Knowledge, 1997), 21.

Melchizedek should be distinguished from the Mosaic Law's prescriptions for tithing.

Finally, an argument from silence exists and works in two ways. On the one hand, those who contend that tithing is not mandatory in this time period argue that, because the text never states that Abraham tithed continuously, we should take this at face value and conclude that he did not in fact do so. Conversely, those who support the notion that all believers ought to give at least ten percent of their income today claim that the text does not say that Abraham did *not* continue to tithe for the rest of his life, so we should assume that he did. It is interesting to note in this regard that arguments from silence were commonly used by Jewish rabbis. The rule of interpretation was that "nothing must be regarded as having existed before the time of its first biblical mention."²¹ Therefore, according to rabbinic interpretation, this would be the first time Abraham, or any biblical character, tithed. The least that we can say from this text, then, is that this is how it probably would have been understood in Judaism, including the Judaism of Jesus' time.

For these reasons the present passage provides no evidence that Abraham continuously tithed. Davis maintains that, because no elaboration is given concerning Abraham's gift, tithing must have been a common practice.²² However, if in fact tithing was common among other nations around that time, no explanation would have been needed.²³ Abraham was never commanded to give a tenth on a regular basis, and there is no evidence that Abraham ever tithed again.²⁴ His giving of a tithe to Melchizedek should therefore be considered a "voluntary reciprocation for the priestly functions performed by Melchizedek and a thank offering given to God for the success of the military excursion."²⁵ The context of Gen 14:20–24 seems to assume that Abram had the "right to keep the spoils for himself."²⁶ "Indeed, if Abram's tithing is any kind of model for Christians, it provides support only for *occasional tithes of unusual sources of income*."²⁷

21. F. F. Bruce, *The Epistle to the Hebrews* (2nd ed.; NICNT; Grand Rapids: Eerdmans, 1990), 159 n. 18. Also affirming this is William L. Lane, *Hebrews 1–8* (WBC 47A; Waco, TX: Word, 1991), 159. Contra Hobbs (*The Gospel of Giving*, 13), who claims that the absence of the command suggests that it was a long-established pattern dating back to Abel and Noah.

22. See George B. Davis, "Are Christians Supposed to Tithe?" *CTR* 2 (1987): 87.

23. See Snoeberger ("The Pre-Mosaic Tithe," 71), who lists the Roman, Greek, Carthaginian, Cretan, Sicilian, Phoenician, Chinese, Babylonian, Akkadian, and Egyptian cultures as ones that had some form of tithing. See also Marvin E. Tate, "Tithing: Legalism or Benchmark?" *RevExp* 70 (1973): 153. Ralph L. Smith (*Micah–Malachi* [WBC 32; Waco, TX: Word, 1984], 333) lists Egyptians, Babylonians, Assyrians, and Canaanites.

24. See John MacArthur Jr., *God's Plan for Giving* (Chicago: Moody, 1982), 73.

25. Snoeberger, "The Pre-Mosaic Tithe," 86. See also Franz Delitzsch, *A New Commentary on Genesis* (trans. Sophia Taylor; Minneapolis: Klock & Klock, 1978), 1:410.

26. Wenham, *Genesis 1–15*, 317.

27. Murray, *Beyond Tithing*, 69 (emphasis added).

Jacob. The case of Jacob, likewise, will be shown not to support the claim that the tithe is of continued relevance. Rather than providing support for the existence of systematic tithing prior to the giving of the Law, the evidence in the present passage points in the opposite direction.²⁸

In Gen 28:22, Jacob promised to give God a tithe. In context, however, it appears that Jacob's vow shows his lack of trust in God's word.²⁹ Jacob stopped for the night on his way to Haran (Gen 28:10). While sleeping, he had a dream in which God promised six things (Gen 28:13–15): (1) to give Jacob the land on which he had lain down to rest; (2) that his offspring would be great in number; (3) that his descendants would bless the families of the earth; (4) that God would stay with Jacob; (5) that God would keep Jacob safe in his journeys; and (6) that God would bring him back to the land on which he had lain down to rest. In closing, God reassures Jacob that these things will happen and that he will not leave him.

Jacob, however, responds in fear, erecting an altar and naming the place "Bethel." Jacob's vow is very revealing in that it is a conditional vow. "If" God does what he asks, "then" he will do the following. The "conditions" placed upon God in Gen 28:20–22 are as follows: (1) if God will stay with Jacob; (2) if God will keep him safe on his current journey; (3) if God will provide him with food and clothes; and (4) if he returns home. God had already promised to fulfill three of these four conditions, and the fulfillment of the fourth seems to be assumed.³⁰ The "then" part³¹ of Jacob's vow included: (1) Yahweh will be his God; (2) the pillar will be God's house; and (3) he will give a tenth of all that God gives him.

While narratives in the OT can serve as examples of faith for all believers (see Heb 11), this is not one of those examples. Interpreters need to read these narratives critically; not every text presents the patriarchs or kings positively.³² For example, it is commonly accepted that, although David (and Solomon) had many wives, this was never approved by God. David's marriages to multiple wives are therefore not to be construed as a positive example. A description of a historical account does not necessarily indicate that these actions are prescribed or even commendable. Similarly, the present account involving Jacob should not be read as suggesting that

28. Note, however, the silence in Mizell ("The Standard of Giving," 21–36) concerning Jacob's tithe.

29. Contra Walter Brueggemann (*Genesis: A Bible Commentary for Teaching and Preaching* [IBC; Atlanta: John Knox, 1982], 246), who believes Jacob is now trusting, repentant, and believing; he has put aside fear and guilt. But even Brueggemann recognizes the "if" clause in the present passage: "Jacob will be Jacob. Even in this solemn moment, he still sounds like a bargain-hunter. He still adds an 'if' (v. 20)" (ibid., 248).

30. This is also noticed by Snoberger, "The Pre-Mosaic Tithe," 88–89.

31. Contra Hamilton, *The Book of Genesis: Chapters 18–50* (NICOT; Grand Rapids: Eerdmans, 1995), 248.

32. See Gordon J. Wenham (*Genesis 16–50* [WBC 2; Waco, TX: Word, 1994], 223–25), who, along with most scholars, views Jacob as being portrayed positively. Contra Snoberger, "The Pre-Mosaic Tithe," 89.

Christians ought to emulate Jacob's behavior.³³ Rather, it teaches believers to avoid spiritual immaturity or unbelief.³⁴ Verse 22 could be construed as associating Jacob with a "bribe . . . to buy God's blessing."³⁵ Jacob also seems to have been a specialist in the area of negotiation (see Gen 25:29–34; 29:18).³⁶ In fact, he does not appear to be converted yet in the present passage.³⁷ First, Jacob's reaction is not one of awe but rather terror or fear.³⁸ Second, Jacob shows ignorance of God's presence in Gen 28:16. Third, the present is the only example of a theophany among the patriarchs to which the response was fear. Fourth, the conditions Jacob placed upon God also speak against Jacob's conversion. Finally, Jacob's conversion appears to have taken place when he wrestled with God (Gen 32:24–30), not in his dream in Gen 28.

Did Jacob fulfill his vow? Nowhere in Genesis is Jacob ever recorded as giving this tithe to God.³⁹ "No details are given as to why Jacob specified a tenth," nor "how the tithe would be given," nor "to whom the tithe would be given."⁴⁰ These questions pose a puzzling problem for tithing advocates. While Jacob did return to Bethel (see Gen 35:1–15), it was only after God prompted him to do so. He made an altar and poured a drink offering and oil on it, but no mention is made of his tithing. The assertion that Jacob was acting in unbelief when making his vow to tithe and that there is no subsequent mention of his vow's being fulfilled provides a weak foundation for the presence of the tithe prior to the giving of the Mosaic Law.⁴¹ It appears more likely that Jacob, with his vow to tithe, was

33. So MacArthur, *God's Plan for Giving*, 74.

34. John MacArthur Jr., *Whose Money Is It Anyway?* (Waco, TX: Word, 2000), 103.

35. Ibid. Contra Ross ("Jacob's Vision," 233), who says: "Vows were not made to induce God to do something He was not willing to do. They were made to bind the worshiper to the performance of some acknowledged duty. Jacob made his vow on the basis of what God had guaranteed to do. So he was taking God at His word and binding himself to reciprocate with his own dedication."

36. So Murray, *Beyond Tithing*, 69. See also Brueggeman, *Genesis*, 248.

37. See Snoberger, "The Pre-Mosaic Tithe," 89, for the following discussion.

38. The next three times this Hebrew word (יָרָא) is used in conjunction with Jacob it refers to fear or terror. See Gen 31:31; 32:7, 11. Contra Wenham, *Genesis* 16–50, 223. Hamilton (*The Book of Genesis: Chapters 18–50*, 245) says that the closest picture of Jacob's fear in Genesis is of Adam in 3:10. Ross ("Jacob's Vision," 231) says in this context it refers to a "worshipful fear," especially since it precedes a "worshipful act."

39. See Murray, *Beyond Tithing*, 70. See also Augustine Pagolu (*The Religion of the Patriarchs* [JSOTSup 277; Sheffield: Sheffield Academic Press, 1999], 172), who says that the text of Genesis "shows no concern that Abraham paid his tithe to a pagan king, or whether Jacob ever paid his promised tithes at all."

40. Davis, "Are Christians Supposed to Tithe," 87. It should be mentioned that Davis has no problem with this lack of references; he dismisses these questions without attempting to answer them.

41. However, Ross ("Jacob's Vision," 234) contends that Jacob's "acts formed a pattern for later worshipers to follow in the offering of their devotion and their substance to God." The question of whether or not Jacob's *promise to tithe* "formed a pattern" is probably too much to ask of the text. First, we never see Jacob fulfill this promise. Second, Jacob never develops a "pattern" of tithing himself.

either following in the footsteps of Abraham or borrowing a practice from the surrounding nations.⁴² Jacob's "ifs" in the contract detract from this being a universal law. It is doubtful that Jacob would have put a condition on something he believed to be a law from God.⁴³

Conclusion

The evidence from the period prior to the Mosaic Law suggests that no system of tithing was in place. No command to tithe is recorded, and thus the evidence that any systematic tithing existed prior to the giving of the Law is scarce if not nonexistent. What is more, all giving discussed prior to the Mosaic Law is voluntary.⁴⁴ In fact, many passages *throughout* the OT discuss voluntary giving.⁴⁵ Involuntary giving existed as well, one example being a twenty percent tax in Egypt.⁴⁶ Joseph, second only to Pharaoh, collected a twenty percent tax because of the coming drought. This tax was given to the Egyptian government.⁴⁷ Voluntary giving "is directed toward the Lord in an attitude of love and sacrifice," and involuntary giving "is given to the national entity for the supply of the needs of the people."⁴⁸

However, because much of the argument is based on silence, there remains the possibility that tithing did exist. This is not problematic. Another custom existed before the Law, was incorporated into the Law, but is not necessary in the new covenant: circumcision.⁴⁹ There is virtually no controversy in modern-day Christianity over the necessity of circumcision; it is not a requirement for Christians. Circumcision is first recorded as a command of God for Abraham and his descendants (Gen 17:10–14). The practice was later incorporated into the Law in Lev 12:3.⁵⁰ Verhoef,

42. See Snoeberger, "The Pre-Mosaic Tithe," 92. Note that Thomas J. Whartenby Jr. ("Genesis 28:10–22," *Int* 45 [1991]: 404), who generally views Jacob positively in this passage, concludes by saying: "The man who has always lived by his wits now seeks to strike a bargain. To the God who made gracious and unconditional promises, Jacob makes a very guarded and conditional vow: If you deliver, I will serve."

43. See Martin (*The Tithing Dilemma*, 22), who adds that "[n]o one treats known Laws in such a fashion."

44. However, according to Milgrom (*Cult and Conscience*, 61), while Abraham's and Jacob's tithes may have been voluntary, the narratives may have had an etiological purpose: "to prove that the rights of these two sanctuaries are hallowed by tradition, traceable in fact to the patriarchs themselves." They would then be evidence for annual compulsory tithing.

45. Unfortunately, space does not permit a treatment of the following texts, none of which deals directly with tithing: Exod 25:1–2; 35:4–10, 21–22a; 36:5–7; Num 18:12; Deut 16:17; 1 Chr 29:9, 16; Prov 3:9–10; 11:24–25.

46. See Gen 41:34; 47:24.

47. It seems interesting that the tax before the Law was 20 percent, during the Law it was about 20 to 23 $\frac{1}{3}$ percent, and now, in the United States, the federal income tax for the average American family ranges from approximately 20 to 30 percent.

48. MacArthur, *God's Plan for Giving*, 75.

49. Gen 4:4; 8:20; 15:9; 22:13; 31:54; 35:14; 46:1; Exod 10:25.

50. See Jesus' statement that "Moses gave you circumcision (not that it is from Moses, but from the fathers)" in John 7:22. Circumcision was practiced among ancient peoples hundreds of years before the requirement surfaces in Gen 17. See Robert G. Hall, "Circumcision,"

commenting along these lines, contends that a "pre-Mosaic custom does not, as a matter of course, transcend the Old Testament dispensation, becoming an element of the universal and timeless moral code."⁵¹ Therefore, the existence of a practice prior to the giving of the Law as well as subsequent to it does not necessarily prove that it was meant to continue into the new covenant period. The assertion is inadequate that, because tithing existed prior to the giving of the Mosaic Law, it must continue to be practiced by God's people in later periods.

Tithing in the Mosaic Law

There are three major passages related to tithing in the Mosaic Law: Lev 27:30–33, Num 18:21, and Deut 14:22–29. Each passage needs to be examined to see whether God commanded the Israelites to render one, two, three, or four tithes. The primary key to identifying how many separate tithes existed within the Mosaic Law (that is, if there was more than one tithe) is the description of their nature and purpose in the respective passage.⁵²

The Levitical Tithe. In the Mosaic Law, the Levites stood between Israel and God, offering daily sacrifices for sin. Numbers 18:21 and Lev 27:30–33 declare that the Levites will receive the tithe for their services as payment for bearing this burden and for not getting an inheritance of land.⁵³ These verses should not be regarded as marking the introduction of this concept into Israelite culture, but as the codification of "a new expression of the ancient Near Eastern tithe infused with theological significance for the new political entity of Israel."⁵⁴ The tithes took the form of animals, land, seed, and fruit. While land, seed, and fruit could be redeemed with money by adding twenty percent, animals could not.⁵⁵ This offering was compulsory.⁵⁶ These tithes were used for the livelihood of the Levites, who would then give one-tenth of their tithes to the priests.

ABD, 1:1025 (who traces it back to the 3rd millennium B.C.E. in Syria and 23rd century B.C.E. in Egypt).

51. Pieter Verhoef, "Tithing: A Hermeneutical Consideration," in *The Law and the Prophets: Old Testament Studies Prepared in Honor of O. T. Allis* (ed. John H. Skilton; Phillipsburg, NJ: Presbyterian and Reformed, 1974), 122.

52. We should note now that, when investigating the laws in the Mosaic system, one should pay close attention to the underlying reasons for the law, because this may be a clue to how the law applies in the new covenant period.

53. See T. Miles Bennett, "Malachi," in *The Broadman Bible Commentary* (vol. 7; ed. Clifton J. Allen; Nashville: Broadman, 1972), 389.

54. Snoeberger, "The Pre-Mosaic Tithe," 71. See also Mark F. Rooker (*Leviticus* [NAC 3A; Nashville: Broadman & Holman, 2000], 328), who says this text systematizes "an earlier practice."

55. See John E. Hartley, *Leviticus* (WBC 4; Waco, TX: Word, 1992), 485; Ralph L. Smith, "The Tithe," *BI* 7/4 (1981): 22.

56. See Jacob Milgrom, *Numbers* (JPS Torah Commentary; Philadelphia: Jewish Publication Society, 1990), 433; idem, *Cult and Conscience*, 55–56.

If this tithe is still binding today, are Christians supposed to give a tenth of everything? If someone has a garden, should they bring one out of every ten tomatoes or jalapeño peppers?⁵⁷ If not, should they give the value plus twenty percent? If a Christian is a cattle rancher, should he bring every tenth animal to the church on Sunday when he tithes? These questions reveal the difficulty in bringing the tithe into the new covenant period. They should not be overlooked as absurd but dealt with seriously. As Blomberg notes, "It is also important to remember the unique relationship between tithes and offerings and the temple cult. Without a similar centre for bloody sacrifices today, one cannot simply transfer all principles for giving to God's sanctuary in the Old Testament to church budgets in the New Testament age!"⁵⁸

The Festival Tithe. Deuteronomy 14:22–27 describes a second tithe.⁵⁹ This tithe can be distinguished from the tithe in Num 18:21. In Num 18, the tithe was given to the Levites so they could live, because they were ministering to Israel; in Deut 14:22–27 those who brought the tithe are described as partakers of it. Deuteronomy 14:22 and 26 say, "You shall eat in the presence of the LORD." Also, the Deuteronomic tithe remains "the property of the original owner."⁶⁰ This section describes how the feasts of Israel were to occur. On the prescribed days, the Israelites would go to the place determined by the LORD (Jerusalem) and celebrate the feasts. They

57. This thinking is not restricted to the distant past. See Vedanayakam S. Azariah (*Christian Giving* [New York: American Book–Stratford Press, 1955], 90–91), who suggests that Christians tithe items such as eggs, rice, wheat, buffalo, cows, and so on.

58. Craig L. Blomberg, *Neither Poverty nor Riches: A Biblical Theology of Possessions* (Downers Grove, IL: InterVarsity, 1999), 80. Note Edward A. Powell and Rousas J. Rushdoony (*Tithing and Dominion* [Vallecito, CA: Ross House, 1979], 11), who claim that all who hold that tithing is no longer obligatory are pressing some form of dispensationalism which, in all forms, "does violence to the meaning and unity of Scripture."

59. Contra Eugene H. Merrill (*Deuteronomy* [NAC; Nashville: Broadman & Holman, 1994], 240–41), who describes the festival tithe as the foundational tithe, and the poor tithe and Levitical tithe as being synonymous and replacing the festival tithe every third year. While Peter C. Craigie (*The Book of Deuteronomy* [NICOT; Grand Rapids: Eerdmans, 1976], 233) is not entirely clear on his view, he does contrast this tithe with the one mentioned in Num 18 and Lev 27. Kaufmann's (*Religion of Israel*, 189) analysis of tithes in the Mosaic Law reveals that there were three distinct tithe laws: Lev 27, Num 18, and Deut 14. However, due to his redactional views concerning the Pentateuch, Kaufmann believes that none of the tithes were enacted at the same time; they were all written at different time periods for different groups (see *ibid.*, 190–91). Therefore, according to Kauffmann, Lev 27 was the original tithe law but was incomprehensible to later generations. This was followed by the Num 18 tithe, and finally by the Deut 14 tithe (see *ibid.*, 189–93). Similarly, Milgrom (*Numbers*, 435) envisions an evolutionary process in Israel's tithing system: "Thus the Pentateuchal codes affirm that the tithe beneficiary has undergone two changes—from the sanctuary to the Levite to the owner." Both Kaufmann and Milgrom were unable to assimilate the three tithing passages into one coherent tithe. While many of them turn to JEDP theories, we see a better solution in multiple tithes. Pieter A. Verhoef (*The Books of Haggai and Malachi* [NICOT; Grand Rapids: Eerdmans, 1987], 304) observes that "[c]onservative theologians are inclined to endorse the traditional Jewish interpretation in accepting two different kinds of tithes."

60. Roland de Vaux, *Ancient Israel: Its Life and Institutions* (trans. John McHugh; New York: McGraw-Hill, 1961), 1:214.

were either to bring their second tithe with them or sell it for money and buy whatever they wanted ("their heart's desire") to eat. The Israelites were exhorted to share with the Levites. MacArthur calls it "a national pot-luck."⁶¹ This tithe would not be able to provide for the Levites' livelihood.

The Poor Tithe (or Welfare Tithe). Deuteronomy 14:28–29 describes another tithe. This third tithe can be distinguished⁶² from the previous two by the facts that (1) it was offered every third year; and (2) it was intended for the Levite, foreigner, orphan, and widow.⁶³ The previous tithes were to be given either every year or during feasts; this third tithe was to be offered every third year. The previous tithes were mostly for the Levites' sustenance; this third tithe was not for the Levites only.⁶⁴ If the poor tithe replaced the Levitical tithe every third year, then how were the Levites sustained that year? Also, if the poor tithe replaced the festival tithe every third year, did the Israelites just ignore the prescribed feasts in those years? Such a theory creates more problems than it solves.

Conclusion

The above investigation of references to tithes in the Pentateuch has yielded the following results. First, it appears that *the annual tithe of the Israelites surpassed 10 percent of their income, actually totaling more than 20 percent.* The Levitical tithe was 10 percent of the Israelites' income. The festival tithe was another 10 percent of a person's income (or of the remaining 90 percent after the Levitical tithe had been paid), with both of these tithes totaling 20 (or 19) percent of a person's income. Finally, the poor tithe averaged $3\frac{1}{3}$ percent every year. This adds up to a total of approximately $23\frac{1}{3}$ (or $22\frac{1}{3}$) percent of people's overall income. Differences exist among those

61. MacArthur, *God's Plan for Giving*, 76.

62. See de Vaux, *Ancient Israel*, 2:405; Murray, *Beyond Tithing*, 76. Contra Craigie, *Deuteronomy*, 233–34.

63. Contra Merrill (*Deuteronomy*, 242), who says that this third tithe had as its purpose to provide for the Levites (and their families) while away from the sanctuary. However, this neglects the reference to foreigners, orphans, and widows.

64. Contra Brian K. Morley, "Tithe, Tithing," in *Evangelical Dictionary of Biblical Theology* (ed. Walter A. Elwell; Grand Rapids: Baker, 1996), 780: "The difference between instructions in Deuteronomy and Numbers led some rabbis to believe that there were two tithes each year, one for the Levite and one to be eaten before the Lord. Yet it is unlikely that the text would institute a second tithe the way it does, without introduction or clarification. Some also believed that the triennial tithe was additional, making a total of three tithes. But it is unlikely that the person who offered it would have to affirm that such tithe was given properly while saying nothing of the first, or primary tithe." He explains the differences by saying that Numbers and Deuteronomy were written at different times for different circumstances. However, clarification may not have been needed if this was the codification of already existing practices. See also William Hendriksen and Simon J. Kistemaker (*New Testament Commentary: Exposition of Thessalonians, the Pastorals, and Hebrews* [Grand Rapids: Baker, 1995], 187) for support of the relationship between taxes and tithing. Murray (*Beyond Tithing*, 74) poses (but does not answer) the question of a multiplicity of tithes. Rooker (*Leviticus*, 328) sees three distinct tithes. For ancient testimony regarding three tithes, see Josephus, *Ant.* 4.8.22; Tob 1:6–9; *m. Ma'aserot* and *m. Ma'aser Seni*.

who have calculated the percentages.⁶⁵ Regardless of the total, it should be clear that the Israelites gave more than 10 percent.

Second, historically speaking, Judaism around the time of Christ understood the OT as *prescribing* multiple tithes.⁶⁶ For example (the apocryphal book), Tob 1:6–8 indicates that the main character, Tobit, paid three separate tithes.⁶⁷ Josephus wrote concerning tithing that “[i]n addition to the two tithes which I have already directed you are to pay each year, the one for the Levites and the other for the festivals, you should devote a third every third year to the distribution of such things as are lacking to widowed women and orphan children” (*Ant.* 4.8.22). Josephus’s clear explanation is that in years three and six of the seven-year cycle, three tithes were to be paid by the Jews. The Mishnah, for its part, describes three tithes: first tithe,⁶⁸ second tithe,⁶⁹ and the poor tithe. The poor tithe, as described in Deut 14:28–30, replaced the second tithe in the third and sixth year of the seven-year cycle.⁷⁰ Thus the Mishnah differs from both Tobit and Josephus. However, all three sources hold to multiple tithes. Though some may dispute whether or not Judaism around the time of Christ was correct in its understanding of the OT commandments regarding tithing, it should be noted that this understanding is never challenged in the NT. If the NT writers carried over tithing into the new covenant era, then their understanding most likely would have been that of two or three tithes. We have not been able to locate any document that suggests that first-century Judaism held to a single tithe.

65. For example, MacArthur (*God’s Plan for Giving*, 77) approximates 25 percent, including in his calculation the involuntary giving required by Lev 19:9–10 (“gleanings”), Neh 10:32–33 (temple tax), Exod 23:10–11 (the Sabbath year), and Deut 15:1–2, 9 (setting aside of debts in the Sabbath year). Blomberg (*Neither Poverty nor Riches*, 89), concurring with the present analysis, mentions that the Israelites were paying out more than 23½ percent in tithes and other offerings. Mizell (“The Standard of Giving,” 25) says 20 percent. A. R. Fagan (*What the Bible Says about Stewardship* [Nashville: Convention, 1976], 50) says about 25 percent. Also, Baumgarten (“On the Non-Literal Use,” 245–51) argues that “tithe” became a technical term not referring to 10 percent but to a consecrated gift offered to God. While his argument is interesting, it fails to convince.

66. Murray, *Beyond Tithing*, 90 (emphasis added). This conclusion is reached after an analysis of the Apocrypha, Josephus, the Mishnah, and the Talmud.

67. De Vaux, *Ancient Israel*, 2:405; Smith, “Tithe,” 23. It should be noted that de Vaux’s reconstruction has the Deuteronomic tithe laws being written after Nehemiah (re)instituted the Num 18 tithe law. Tobit was probably written by a Jew (so Bruce M. Metzger and Roland E. Murphy, eds., *The New Oxford Annotated Apocrypha: New Revised Standard Version* [New York: Oxford University Press, 1991], 2; Larry R. Helyer, *Exploring Jewish Literature of the Second Temple Period: A Guide for New Testament Students* [Downers Grove, IL: InterVarsity, 2002], 45) in Palestine (so Metzger and Murphy, *Apocrypha*, 2) or the eastern Diaspora (so Helyer, *Jewish Literature*, 45), before 100 B.C.E. (so Daniel J. Harrington, *Invitation to the Apocrypha* [Grand Rapids: Eerdmans, 1999], 12).

68. For the rules concerning the first tithe, see *m. Ma’as.* 1:1–5:8.

69. For the rules concerning the second tithe, see *m. Ma’as.* Š. 1:1–5:15.

70. This interpretation of the Mishnah’s stance on the poor tithe is supported by the editorial comments in Herbert Danby, *The Mishnah: Translated from the Hebrew with Introduction and Brief Explanatory Notes* (New York: Oxford University Press, 1933), 15 n. 6; 73 n. 6.

Third, the tithes were given to the Levites. Because there are no Levites in the church today, the argument is sometimes made that pastors have taken the place of Levites and that they should therefore be the primary beneficiaries of the tithe. Yet "no one else [besides the Levites] had the slightest authority to receive that tithe."⁷¹ More importantly, the priests, a group within the Levites, served as mediators between God and people, yet the NT teaches that there is only one mediator "between God and people, the man Christ Jesus" (1 Tim 2:5). For this reason it is deeply problematic when pastors are said to replace priests in the NT church, not least because this compromises the NT teaching on the priesthood of all believers (cf. Rom 12:1; Heb 10:22; 1 Pet 2:5, 9; Rev 5:20; 20:6).⁷²

Fourth, the poor tithe was given to the Levites, foreigners, orphans, and widows. This tithe may have been a substitute for the festival tithe, or, more likely, was another tithe paid every three years. Both the OT and NT show a deep concern for those who minister, foreigners, orphans, widows, and the poor in general.

Tithing in the Old Testament Historical and Prophetic Books

After the Pentateuch, tithing is mentioned in seven passages: 2 Chr 31:5–6, 12; Neh 10:38–39; 12:44–47; 13:5, 12; Amos 4:4; and Mal 3:8.⁷³ Each passage will now be examined in canonical order.

2 Chronicles 31:5–6. The passage in 2 Chronicles does not add significantly to the discussion on tithing. Similar to the situation in Nehemiah, Hezekiah (see v. 2) here commanded that tithing begin again. The response of the people was abundant giving, as they obeyed the law. Tithing of both harvested (v. 5) and animal (v. 6) items are mentioned. Verse 6 also mentions that the tithes of the "holy" are "sacred" things. According to Payne, this refers to "these token portions of the offerings that became the property of the priests who presented them."⁷⁴

Amos 4. In Amos 4:1–3, the prophet exposes the "insensitive, coarse, indulgent life of the wealthy women of Samaria and Jerusalem."⁷⁵ These women, whose husbands were already oppressing the poor, encouraged their husbands to oppress them even more. But God makes an oath that judgment will come upon them. Amos 4:4 describes, however, that these

71. Martin, *The Tithing Dilemma*, 11.

72. For the importance of this doctrine in Baptist history, see J. Terry Young ("Baptists and the Priesthood of Believers," *The Theological Educator* 53 [1996]: 19–29), who explains its significance for ecclesiology and soteriology. See also Paul Ellingworth, "Priests," in *New Dictionary of Biblical Theology* (ed. T. Desmond Alexander and Brian S. Rosner; Downers Grove, IL: InterVarsity, 2000), 700.

73. Note that no mention of tithing occurs in the Wisdom Literature (though Proverbs contains many verses on giving and money matters) and the Major Prophets.

74. J. Barton Payne, "1 and 2 Chronicles," in *Expositor's Bible Commentary* (vol. 4; ed. Frank E. Gaebelin; Grand Rapids: Zondervan, 1988), 539.

75. Ralph L. Smith, "Amos," in *The Broadman Bible Commentary* (vol. 7; Nashville: Broadman, 1972), 103.

oppressors still attended worship! Amos sarcastically calls them to worship at Bethel.⁷⁶

One view of this verse is that Amos was exaggerating: while sacrifices were to be brought once a year, he says to bring them every day; while tithes were to be brought once every three years (if this is a reference to Deut 14:28), he stipulates every three days. However, Smith thinks the reference is to the typical procedure of a pilgrimage to a shrine. The first day would include animal sacrifices, and on the third day the tithes would be presented.⁷⁷ McComiskey, acknowledging the practice of the cult center at the time, nonetheless believes that Amos was using hyperbole: "It is as though he was telling them that even if they sacrificed every morning and tithed every three days so that they had something to boast about, in the end they were only engaging in acts of rebellion against God."⁷⁸

In any case, these tithes were being offered at an altar in Bethel, the very place where Jacob made his vow. After the split of the Northern and Southern Kingdoms, Jeroboam set up altars in Bethel and Dan to provide places of worship for Israel other than Jerusalem (1 Kgs 12:26–33). What is more, he appointed priests that were not in the lineage of Levi (1 Kgs 12:31). For this reason the description of tithing in Bethel has minimal impact on the understanding of tithes in the Mosaic Law because these tithes were of a different kind. This is a further illustration of the proliferation of distinct tithing laws throughout the ancient Near East.

The message of the prophet Amos regarding tithes in some ways anticipates Jesus' message in Matt 23:23 and Luke 18:9–14 that his contemporaries ought not to neglect the weightier matters of the Law, or their tithing will essentially be in vain. As Rooker puts it, people were placing "an imbalanced value on the giving of the tithe"⁷⁹ while disregarding other responsibilities.

Nehemiah 10:37–39; 13:5, 12. Nehemiah 10:32–39 is a commitment for Israel to the support of the temple and those serving there.⁸⁰ In this passage, Nehemiah imposes a tax, to be paid yearly, of a third part of a shekel.⁸¹ This was a tax, first, used for various items in the temple (see Neh 10:33). It was completely separate from the tithe. This tax had become necessary because the subsidy from Persia was inadequate, and the Davidic dynasty could no longer help.⁸²

76. Ibid., 104.

77. Ibid., 105.

78. Thomas Edward McComiskey, "Amos," in *Expositor's Bible Commentary* (vol. 7; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1985), 305.

79. Rooker, *Leviticus*, 328.

80. Emmett Willard Hamrick, "Ezra–Nehemiah," in *The Broadman Bible Commentary* (vol. 3; Nashville: Broadman, 1970), 495.

81. For an adequate explanation of this offering with its possible mention in Exodus and Matthew and the controversy regarding the amount, see Edwin Yamauchi, "Nehemiah," in *Expositor's Bible Commentary* (vol. 7; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1988), 742; and Raymond A. Bowman and Charles W. Gilkey, "Nehemiah," in *IB*, 3:764.

82. Hamrick, "Ezra–Nehemiah," 495.

Second, people were also required to bring firewood for the perpetual fire in the temple. Third, Nehemiah commanded them to bring their firstfruits. The firstfruits went to the men caring for the temple and were the first crops to come up out of the ground;⁸³ no crop could be eaten until the firstfruits had been offered.⁸⁴

In Neh 10:37, the Levites are described as going out to the towns and collecting the tithes (as opposed to having the tithes brought to them).⁸⁵ A priest was to accompany the Levites during their collection, and the Levites, when they brought the tithe back to the temple, were to give a "tithe of the tithes" (v. 38) to support the "priests that minister, and the gatekeepers and the singers" (v. 39).

Nehemiah 13:5–12 describes the situation in which Nehemiah found the temple and Levites upon his return from Persia.⁸⁶ The Levites had not been receiving their portion and had returned to their fields to survive, thus neglecting the house of God. Nehemiah appointed faithful men to oversee the collection to make sure it was done properly (Neh 13:13). Interestingly, no tithe of the livestock is mentioned.⁸⁷

This passage raises some interesting questions for those who say that tithing continues. Does the tax Nehemiah imposed in Neh 10:33 continue (obviously not one-third of a shekel, but in some equivalent amount)? Is there any parallel to supplying firewood for the temple?⁸⁸ How does the firstfruits command apply? Finally, and most intriguingly, should pastors (who have replaced the Levites/priests) go out to collect the tithes to make sure they are being paid? The problem during Nehemiah's time was that the people were not bringing in the tithes, so his solution was to go and collect the tithes. Today's church, too, has people who are delinquent in paying their tithes.⁸⁹ If tithing continues into the present administration, and a church has a problem with members not tithing, should the pastors go and collect the tithes as Nehemiah prescribed for his time?

Nehemiah provides some valuable information for the Malachi text. The background for Malachi is the period between Nehemiah's visits to Jerusalem. As mentioned above, when Nehemiah left Palestine for a time, the people ceased to tithe, and the temple staff had to leave the temple to

83. The Torah actually only lists seven kinds of plants that applied to the "firstfruits law" (cf. Exod 23:19; 34:26; Lev 19:23–24; Num 18:13; Deut 26:1–11). See Yamauchi, "Nehemiah," 743.

84. Hamrick, "Ezra–Nehemiah," 496.

85. Bowman and Gilkey ("Nehemiah," 768) point out the inadequacy of the translation in Neh 10:37 and prefer, rather than the Levites' going out to the *towns*, "wherever the Hebrew law of the tithe was operative." Still, the concept of the Levites' "going out" is present.

86. Nehemiah had spent about twelve years in Judah, then returned to the court of Artaxerxes I in Persia. His length of stay away from Judah is unknown. See Hamrick, "Ezra–Nehemiah," 504.

87. Also noted by Bowman and Gilkey, "Nehemiah," 810.

88. Such as a separate offering for paying the electric bill?

89. See footnote below.

support itself. When Nehemiah returned, he made sure tithing began again (Neh 13:12).⁹⁰

Malachi 3. Malachi 3:6–12⁹¹ has been used and misused by many preachers.⁹² As one commentator aptly notes, “The major purpose of the prophet’s message was to rekindle the fires of faith in the hearts and minds of a discouraged people.”⁹³ The fact that the Jews were withholding the tithes was an indication of a greater disobedience of the nation. The main purpose of this section is a call to repentance, which Malachi then applies to the specific problem of tithing.⁹⁴ In spite of people’s sins, God loved them and patiently waited for them to return.⁹⁵ As Smith comments, “Yahweh waits to be gracious unto his people; but the exercise of his grace is conditioned upon a proper attitude of mind and heart on the part of the would-be recipients.”⁹⁶

The passage begins with the Lord’s stating that he does not change. Apparently some had become weary of waiting and thought that God had changed his mind and become unfaithful; Yahweh categorically denies this. In fact, Yahweh is not the only one who does not change. The sons of Jacob, likewise, fail to change by refusing to repent of their sins.⁹⁷

The text begins with a shift in its addressees; the prophet is now addressing Israel, not just the priests.⁹⁸ Also, the question arises to which tithe Malachi is referring. Is he making reference to one specific tithe, or is he referring to all the tithes in the Pentateuch? Most likely, Malachi has in mind the law in Num 18:21, not Deut 14:22–29.⁹⁹ In Deut 14:22–29, the tithe was to be brought to Jerusalem, and the people were to celebrate with the priests. The people were partakers in the feast, and the tithe still belonged to the people.¹⁰⁰ In Mal 3, the tithe is to be brought into the “storehouse.”

When faced with the charge that they had been “robbing God,” the people would naturally ask, “How have we robbed God?” This may indicate that the priests were not fulfilling their task of instructing the people

90. See Verhoef, *Haggai and Malachi*, 304.

91. These verses are seen as a unit by Smith, *Micah–Malachi*, 331; Verhoef, *Haggai and Malachi*, 298; Greg Long, “Give Offerings to God: Malachi 3:6–18,” *Theological Educator* 36 (1987): 116. Contra Carl F. Keil and Franz Delitzsch (*Biblical Commentary on the Old Testament* [trans. James Martin; Edinburgh: T. & T. Clark, 1889], 2:462), who say the unit is Mal 3:7–12.

92. For support for this statement, see Smith, “The Tithe,” 22.

93. Long, “Give Offerings to God,” 116.

94. *Ibid.*, 117. Similarly, Bennett (“Malachi,” 389) says that the most important matter in this passage is that of disobedience.

95. Raymond Calkins, *The Modern Message of the Minor Prophets* (New York: Harper, 1947), 135.

96. John Merlin Powis Smith, *A Critical and Exegetical Commentary on the Book of Malachi* (ICC; Edinburgh: T. & T. Clark, 1912), 69.

97. See Smith, *Micah–Malachi*, 331–32.

98. Burton L. Goddard, “Malachi,” in *The Biblical Expositor: The Living Theme of the Great Book* (vol. 2; ed. Carl F. H. Henry; Philadelphia: Holman, 1960), 385.

99. See Robert C. Dentan, “The Book of Malachi,” *IB*, 6:1140; Smith, *Malachi*, 71.

100. See de Vaux, *Ancient Israel*, 1:214.

in the Law (Mal 2:6, 8), and the people were "destroyed from lack of knowledge (Hos. 4:6)."¹⁰¹ The answer is the famous dyad: in tithes and offerings. The presence of the article before both nouns suggests that the reference is to the tithes and offerings prescribed in the Mosaic Law.¹⁰² The concern here is with "the compulsory contributions for the support of the temple staff."¹⁰³ The Levitical tithe was already discussed above; for our present purposes it will suffice to reiterate that this tithe was meant for the Levites and priests.

But what is the referent of "offerings?" One fact that may explain why this passage is frequently misapplied is that not many interpretations of this text deal with the question of how the term *offerings* is to be defined.¹⁰⁴ Verhoef comments that the offering "was not taken from the cereal offering, or from the sin offerings, these being most sacred, but from the peace offerings and other sacred gifts, in the form of the breast of the wave offering, the thigh of the ram of ordination (Exod. 29:27, 28; etc.), cakes of leavened bread, etc. (Lev. 7:14). It was one of the chief sources of the priests' livelihood."¹⁰⁵ Like tithes, these were compulsory contributions required by the Mosaic Law for the temple staff.

The prophet tells the sons of Jacob to bring the "whole" tithe into the storehouse. While this could refer to the idea that some people were tithing and others were not, it most likely means that the people were giving but holding back the full amount required.¹⁰⁶

The offer to "test" God and the reward offered to the obedient Israelites if they gave their tithes and offerings also need to be explored. It is unusual (though not unheard of) in the OT for someone to test God.¹⁰⁷ Smith's warning should be heard: "There is great danger in testing God when our hearts are not right (Mal 3:15),"¹⁰⁸ or when we test God of our own initiative. Malachi does not state this testing in universal terms but limits it to the current situation by the phrase "test me now in this" in the middle of Mal 3:10. The expression "in this" most likely refers to the current situation.

The promised reward is threefold: (1) the windows of heaven will be opened; (2) God will prevent the devourer; and (3) the vines will not cast their fruit. The first promise is a promise of rain; the second will keep locusts from destroying people's crops; the third is a promise of abundant

101. Verhoef, *Haggai and Malachi*, 303.

102. Ibid.

103. Ibid., 298.

104. For exceptions, see *ibid.*, 304–5; Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2:462–64.

105. Verhoef, *Haggai and Malachi*, 305.

106. See Smith, *Malachi*, 72; Verhoef, *Haggai and Malachi*, 306. Note also Keil and Delitzsch (*Biblical Commentary on the Old Testament*, 2:463), who observe that the syntax puts an emphasis on the word "whole."

107. Cf. Exod 4:1–9; Judg 6:36–40; 1 Kgs 18:22–39; Isa 7:11–12; Jer 28:16–17.

108. Smith, *Micah–Malachi*, 334.

crops.¹⁰⁹ Alden observes that, because “he was dealing with an agrarian society, the ‘blessings’ had to do with crops and the like.”¹¹⁰ Smith’s corrective should be noted as well: “It may be that this passage in Malachi should be understood as a one-time, special act on God’s part to renew the fires of faith in an age of skepticism and indifference. If so, then this is not an open-ended promise to bless in a material way anyone and everyone who tithes his possessions.”¹¹¹

We may conclude by briefly summarizing our most salient findings from our exegesis of Mal 3 with a view toward the continuation of the tithing requirement. In Malachi, the withholding of tithes was a sign of a larger pattern of disobedience. The tithe mentioned by the prophet is the Levitical tithe (Lev 27:30; Num 18:21). The offerings to which reference is made as well were a primary source of livelihood for the priests and were required, rather than voluntary, offerings. The invitation to test God is limited to the context of Mal 3 and should not be universalized. For this reason the promised reward, likewise, does not carry over to people who may tithe today.

Positively, Malachi is a strong reminder that motivation for giving should come from, among other things, a high regard for God’s honor.¹¹² Negatively, the conclusion seems warranted that the present passage, at the very least, does not conclusively settle the question of whether or not tithing should continue into the new covenant period. Brandenburg’s verdict is judicious: “The question of whether the command to tithe is applicable also for the new covenant era cannot be decided here.”¹¹³

Conclusion

While 2 Chr 31 did not add significantly to our discussion, and Amos 4 was found to anticipate the thrust of Jesus’ words in Matt 23 and Luke 18, Neh 10:32–29 raised some issues that are indicative of the problems that occur when the Mosaic Law is brought into the new covenant era without adequate consideration being given to the question of how the law was used and what its purpose was. The discussion of Mal 3 surfaced similar problems and, at the least, demonstrated that the passage cannot legitimately be used to argue for the continuation of tithing into the new covenant. Pas-

109. See *ibid.*; Verhoef, *Haggai and Malachi*, 308–9; Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2:464; Smith, *Malachi*, 72; Dentan, “Malachi,” 1140.

110. Robert L. Alden, “Malachi,” in *The Expositor’s Bible Commentary* (vol. 7; ed. Frank E. Gaebelin; Grand Rapids: Zondervan, 1985), 721.

111. Smith, *Micah–Malachi*, 334.

112. Mal 2:2 says, “If you do not listen, and if you do not take it to heart to give honor to My name,” says the LORD of hosts, “then I will send the curse upon you and I will curse your blessings; and indeed, I have cursed them already, because you are not taking it to heart.”

113. Hans Brandenburg, *Die Kleinen Propheten II: Haggai, Sacharja, Maleachi (mit Esra und Nehemia)* (Basel: Brunnen, 1963), 153. The translation is by the present authors.

sages that discuss tithing in the NT must now be examined to see if the command to tithe continues into the new covenant period.

TITHING IN THE NEW TESTAMENT

There are three passages in the NT that make a direct reference to tithing: Matt 23:23,¹¹⁴ Luke 18:9–14, and Heb 7:1–10. We will attempt to demonstrate below that (1) none of these passages has tithing as their primary subject;¹¹⁵ and (2) none of the passages commands tithing for the new covenant believer.

Tithing in the Gospels

Matthew 23:23 (// *Luke 11:42*). It should be noted at the very outset that Jesus never condemned tithing or commanded that the Pharisees, scribes, or his disciples begin or cease tithing. However, several insights can be gleaned from the present verse. First, while Jesus considered tithing to be a less central aspect of the Law, he did not view tithing as separate from it.¹¹⁶ The fact that tithing was a less central aspect of the Law does not nullify the fact that it was part of the Law.¹¹⁷ Hence it would be unwarranted to conclude on this basis alone that the tithing requirement is not important in the new covenant era and that Christians may safely ignore it. The last part of the verse indicates that the scribes and Pharisees were supposed to tithe. It was proper for them to do so, because tithing "should have been done." This verse is the only one in the NT that *could* promote tithing.¹¹⁸ Jesus *does not prohibit tithing*; he condemned the wrong attitude and motive of the people who *were tithing*.

Nevertheless, second, the practice of tithing for the church cannot be deduced from this verse, because the command was given to the *scribes and Pharisees*, who were still under the old covenant. In Matt 23:2–12, Jesus is addressing "the crowds and his disciples" (see Matt 23:1). His addressees change in v. 13 to the scribes and Pharisees, on whom he pronounces seven woes. Matthew 23:23 is specifically addressed to these two groups.

114. Minor differences exist between Matt 23:23 and Luke 11:42: (1) Luke is addressing only the Pharisees; (2) the herbs mentioned are slightly different; (3) in what the Pharisees have "bypassed" or "neglected," only Matthew mentions mercy. The overall thrust of the two passages is the same.

115. Smith, *Micah–Malachi*, 333.

116. Kaiser uses this verse as a building block to justify a tripartite Law of Moses. See Walter C. Kaiser Jr., "The Law as God's Gracious Guidance for the Promotion of Holiness," in *Five Views on Law and Gospel* (ed. Wayne Strickland; Grand Rapids: Zondervan, 1996), 195. See pp. 188–90, for a more thorough discussion of his defense.

117. The NASB, NIV, KJV, ASV, RSV, NRSV, and the NKJV correctly use words that compare (βαρύτερα is a comparative adjective) tithing with other aspects of the Law ("weightier"; "more important"). The NLT just says "important," which implies, incorrectly, that tithing is unimportant.

118. See Blomberg, *Neither Poverty nor Riches*, 136.

According to France, in both Matt 23:3 and 23 the statement expressing approval of the scribes' teaching serves as one side of the contrast, yet the emphasis in both cases lies on the other side.¹¹⁹ In Matt 23:3, Jesus is in effect saying, "You may follow their teaching if you like, but don't imitate their behavior." In Matt 23:23, the import of Jesus' words is, "Go on observing their tithing rules if you wish, *but* don't let this distract you from the weightier matters of the Law."¹²⁰ Blomberg properly concludes that, "Whether [tithing] continues to be required in the era of the new covenant must be determined on the basis of other passages."¹²¹ The focus of this passage is on the disproportionate emphasis the scribes and Pharisees placed upon tithing these spices while neglecting the more central matters of the Law, not upon the issue of continuity versus discontinuity. Jesus "is not here questioning how the 'former' will relate to the reign he now inaugurates (12:28) or the church he will build (16:19), any more than in vv. 16–22 he discusses what role the temple altar plays under the new covenant."¹²²

Luke 18:9–14. In Luke 18, Jesus tells a parable about a tax collector and a Pharisee. Blomberg correctly views this as a two-point parable.¹²³ Jesus' main point is not tithing or stewardship but humility: "He who exalts himself will be humbled, and . . . he who humbles himself will be exalted."¹²⁴ In this parable, Jesus again does not prohibit tithing. However, the one justified, the tax collector, is never said to have tithed. It would be inappropriate and tenuous to attempt to draw any more conclusions concerning tithing from this parable. Jesus never tells people to stop tithing; he does say that tithing is part of the Law and that it should be practiced with the proper attitude.¹²⁵

Tithing in the Rest of the New Testament

Hebrews 7. As Duval and Hays contend, "Much of the message of the Bible is embedded in larger units of texts. Discovering this message requires us to make observations at the discourse level."¹²⁶ When a text is

119. R. T. France, *Matthew: Evangelist and Teacher* (Grand Rapids: Academie, 1989), 194 n. 58, citing Robert Banks, *Jesus and the Law in the Synoptic Tradition* (SNTSMS; Cambridge: Cambridge University Press, 1975), 175–80.

120. France, *Matthew*, 194 n. 58 (emphasis original).

121. Blomberg, *Neither Poverty nor Riches*, 136.

122. Donald A. Carson, "Matthew," in *The Expositor's Bible Commentary* (vol. 8; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1984), 481.

123. See Craig L. Blomberg, *Interpreting the Parables* (Downers Grove, IL: InterVarsity, 1990), 257–58.

124. *Ibid.*, 258.

125. While Jesus is never said to have tithed, this can probably be assumed. See Smith ("Tithe," 23), who says: "Undoubtedly, the first Christians were tithers because practically all of them were faithful Jews."

126. J. Scott Duvall and J. Daniel Hays, *Grasping God's Word: A Hands-On Approach to Reaching, Interpreting, and Applying the Bible* (Grand Rapids: Zondervan, 2001), 65.

understood in its literary context, ambiguity can be alleviated and primary and secondary meanings be better differentiated.¹²⁷

Literary Context. Hebrews 7:1–10 is an independent unit that has a small but significant role in the argument of Hebrews.¹²⁸ An *inclusio* occurs that connects v. 1 and vv. 9–10.¹²⁹ Guthrie refers to the shift at v. 1 as a high-level shift and at v. 10 as a median-level shift. The exhortation in Heb 5:11–6:20 changes to theological exposition in Heb 7:1, which is pointing back to the discussion that began in Heb 5:1–10 regarding the high priesthood. The shift at Heb 7:10 is a median-level shift, because the theological exposition continues using the foundation that was laid in Heb 7:1–10 to prove the superiority of Jesus' high priesthood.

The argument of Hebrews can be seen as following one basic line of argument: Jesus' sacrifice is superior, so do not turn back to your former ways.¹³⁰ In order to prove the superiority of Jesus' sacrifice, the author demonstrates that, even though Jesus is superior to the angels, he was temporarily made lower, so that his high priesthood could be made superior to that of the Levites. Following this, the author shows that Jesus' high priesthood is superior to Aaron's on the basis of election (Heb 5:1–10). This is followed by a demonstration of the superiority of Melchizedek's priesthood over that of the Levites. Finally, on the basis of Ps 110:4, Jesus' priesthood is declared to be of the same kind as Melchizedek's, which has just been shown to be greater than the Levitical priesthood. This is supported by a series of supporting arguments. **The section under review, Heb 7:1–10, then, is attempting to demonstrate that Melchizedek's priesthood is superior to the Levitical priesthood.**

Exposition. Hebrews 7 begins a section (Heb 7:1–10:25) that argues that Jesus is the fulfillment of OT promises and that his ministry is greater than the ministry of the Levitical order.¹³¹ The author begins by stating that Melchizedek remains a priest forever. He proceeds to provide five sets of description of Melchizedek: (1) king of Salem; (2) priest of God; (3) the

127. The following analysis is somewhat dependent upon George H. Guthrie, *The Structure of Hebrews: A Text-Linguistic Analysis* (New York: Brill, 1994).

128. See Paul Ellingworth (*The Epistle to the Hebrews: A Commentary on the Greek Text* [NIGTC; Grand Rapids: Eerdmans, 1993], 350), who says that the "wider context thus shows the place of Melchizedek in the structure and argument of the epistle to be almost entirely confined to vv. 1–10."

129. See James Kurian, *Jesus Our High Priest: Ps 110,4 as the Substructure of Heb 5,1–7,28* (New York: Peter Lang, 2000), 86; Guthrie, *The Structure of Hebrews*, 84; Ellingworth, *The Epistle to the Hebrews*, 149–50; Lane, *Hebrews 1–8*, 158–61.

130. See Andreas J. Köstenberger, "Jesus, the Mediator of a 'Better Covenant': Comparatives in the Book of Hebrews," *Faith and Mission* 21/2 (Spring 2004): 30–49, esp. 30.

131. For a good analysis of how this section fits into the structure of Hebrews, see Craig R. Koester, *Hebrews: A New Translation with Introduction and Commentary* (AB 36; New York: Doubleday, 2001), 335–37. Note also that George H. Guthrie ("Hebrews," in *Zondervan Illustrated Bible Background Commentary* [vol. 4; ed. Clinton E. Arnold; Grand Rapids: Zondervan, 2002], 43) makes a strong argument for this text's being a midrash on Gen 14 and Ps 110. Joseph A. Fitzmyer ("'Now This Melchizedek . . . [Heb 7,1]," *CBQ* 25 [1963]: 305) also provides a compelling rationale.

one who met Abraham and to whom Abraham gave a tithe; (4) king of righteousness; and (5) king of Salem, that is, king of peace. This is followed by a reference to Melchizedek's lack of genealogy, in which he resembles the Son of God.¹³² In these first three verses, there is only one major theme: Melchizedek remains a priest forever. All other thoughts are secondary. The conjunction *δέ* in v. 4 indicates the next phase of the argument, not a shift in time.¹³³ Verses 4–8 constitute the significant theological section because it contains the “proofs” that will carry the author's argument.

While the main purpose of Heb 7:1–3 is to demonstrate the greatness of Melchizedek,¹³⁴ v. 4 states that Melchizedek is great (*πῆλίκος*). Hebrews 7:4–10 provides three specific reasons (or proofs) that Melchizedek's priesthood was superior to the Levitical priesthood.¹³⁵ First, Melchizedek is shown to be greater than Abraham on account of Abraham's voluntary offering to him.¹³⁶ The fact that Melchizedek received a tithe¹³⁷ from Abraham is the central argument for Melchizedek's superiority.¹³⁸ Levi and Aaron were both ancestors of Abraham. When the author of Hebrews says that “even Levi . . . paid tithes,” the superiority of Melchizedek's priesthood is proved. Therefore Melchizedek's priesthood is superior to the Levitical one.

Second, Melchizedek is shown to be greater, because he was the one who blessed Abraham, not vice versa. The greater one was the one who blessed the lesser one, while the lesser one was the recipient of the blessing.¹³⁹ Because the Levites are the descendants of Abraham, Melchizedek's priesthood is shown to be greater once again.

132. See Deborah W. Rooke, “Jesus as Royal Priest,” *Bib* 81 (2000): 87, for a similar description of vv. 1–3.

133. Paul Ellingworth and Eugene A. Nida, *A Translator's Handbook on the Letter to the Hebrews* (Helps for Translators; New York: United Bible Societies, 1983), 138.

134. See Koester, *Hebrews*, 347.

135. See Leon Morris (“Hebrews,” in *The Expositor's Bible Commentary* [vol. 12; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1981], 62), who provides five reasons. The difference is simply a matter of categorization. James Moffatt (*A Critical and Exegetical Commentary on the Epistle to the Hebrews* [ICC; Edinburgh: T. & T. Clark, 1924], 93) finds three reasons as well, but he combines our first two and adds that Levi gave tithes while in Abraham's loins. Kurianal (*Jesus Our High Priest*, 99) detects two reasons. Finally, Fitzmyer (“‘Now This Melchizedek . . .’ [Heb 7,1],” 314–16) sees three.

136. It should be noted that the text of Gen 14 is unclear about who gave a tenth to whom. Walter Edward Brooks (“The Perpetuity of Christ's Sacrifice in the Epistle to the Hebrews,” *JBL* 89 [1970]: 206) says that the author of Hebrews simply adopted the current view.

137. Note that Ellingworth (*The Epistle to the Hebrews*, 365) points out that the perfect of *δεκατῶ* refers to the tithe's having “permanent validity and effect.” See also *ibid.*, 369: “The permanent significance of the tithing of Abraham, and thus of Levi, is indicated by the present *λαμβάνων* (v. 8) and the perfect *δεδεκάτωται*.”

138. See *ibid.*, 360; Theodore H. Robinson, *The Epistle to the Hebrews* (MNTC 13; New York: Harper, 1933), 95.

139. See Ellingworth, *The Epistle to the Hebrews*, 64; Robinson, *The Epistle to the Hebrews*, 95. However, Koester (*Hebrews*, 344) says that it is only in collaboration with receiving tithes that the blessing becomes an act of one who is greater.

Third, Levitical priests typically served after reaching a certain age (be it 20, 25, or 30) and eventually stopped ministering. In due course, they died. While Abraham's descendants paid tithes to priests who would die, Abraham paid his tithe to a priest who lives on. This, then, is the third demonstration of Melchizedek's superior priesthood.¹⁴⁰

Because Melchizedek was able to perform the functions of a priest without being in the Levitical lineage, Jesus likewise cannot be disqualified from the priesthood. Koester concludes rightly that "Levitical authority is based on the Mosaic Law (7:5b)—which the author will later argue has been abrogated (7:11–19)."¹⁴¹

The present pericope, then, was written to prove one theological truth: Melchizedek was greater than Abraham and thus the priests.¹⁴² How does this fit into the flow of argument? In the immediate context, the author applies Ps 110:4 ("You are a priest forever according to the order of Melchizedek") in Heb 7:17 to Jesus.¹⁴³ Therefore, because Jesus is in the order of Melchizedek (Heb 7:17), and because Melchizedek's priesthood is superior to the Levitical priesthood (Heb 7:1–10), Jesus' priesthood is superior to the Levitical priesthood.¹⁴⁴ After the author summarizes and transitions to the next section in Heb 8:1–2, he has an easy case to make: Jesus, a superior high priest, rendered a superior sacrifice (Heb 8:3–10:25).¹⁴⁵

140. All of these reasons for superiority are supported by Bruce, *The Epistle to the Hebrews*, 161–64; John F. MacArthur, *Hebrews: An Expository Commentary* (MacArthur New Testament Commentary; Chicago: Moody, 1983), 178–81; Lane, *Hebrews 1–8*, 167–71. None of these commentators remotely suggests that any part of this passage had the intent to demonstrate that the tithe continued into the church age. Also, Koester (*Hebrews*, 346) mentions the importance that Ps 110:4 had in the author's interpretation of Gen 14:17–20.

141. *Ibid.*, 351.

142. For Melchizedek as greater than Abraham, see M. Delcor, "Melchizedek from Genesis to the Qumran Texts and the Epistle to the Hebrews," *JSJ* 2 (1971): 125: "The superiority of Melchizedek over the Patriarch involves his superiority over the descendants of the latter and more particularly over the Levitical priests." For Melchizedek as greater than the priests, see James M. Thompson, "The Conceptual Background and Purpose of the Midrash in Hebrews VII," *NovT* 19 (1977): 211; also Kurian, *Jesus Our High Priest*, 99.

143. Paul J. Kobelski (*Melchizedek and Melchireša* [Washington, DC: Catholic Biblical Association, 1981], 125) says it well: "The purpose of the comparison with Melchizedek is to establish the eternity of Christ's priesthood by grounding it in a biblical source (Ps 110:4) and in a tradition about a biblical figure (Heb 7:3)."

144. See Steve Stanley, "The Structure of Hebrews from Three Perspectives," *TynBul* 45 (1994): 266.

145. See Barnabas Lindars ("The Rhetorical Structure of Hebrews," *NTS* 35 [1989]: 398), who agrees, saying that the whole of ch. 7 "is arranged in such a way as to lead to the crucial point, the permanent efficacy of the sacrifice of Jesus." Note that Frederick F. Bruce ("The Structure and Argument of Hebrews," *Southwestern Journal of Theology* 28 [1985]: 8) shows great wisdom regarding silence: "The one action of Melchizedek on which no comment is made is his bringing out bread and wine, but we cannot interpret the silences of the writer to the Hebrews so skillfully as he can interpret the silences of Genesis." Ellingworth (*The Epistle to the Hebrews*, 355) suggests that the author may have wanted to avoid any indication that Melchizedek was earning what Abraham gave him. However, Fitzmyer ("Now This Melchizedek . . . [Heb 7:1]," 321) cannot resist the conclusion that the bread and wine in Gen 14 "prefigure the Eucharist."

Should Tithing Continue?¹⁴⁶ Proponents of tithing essentially concur with the above analysis regarding the primary meaning of Heb 7:1–10.¹⁴⁷ However, they continue the analysis as follows. If Melchizedek is greater than the Levites and a type of Christ, then of whom is Abraham a picture?¹⁴⁸ The answer supplied is “Christians.” However, this interpretation has several problems. First, if Abraham were a picture of Christians, his tithe was voluntary. It was offered as “a thanksgiving for victory.”¹⁴⁹ This is not the picture of tithing during the Mosaic covenant, and neither is it the picture painted by many tithe supporters today.

Second, using this passage to support tithing presses the analogy or typology farther than the scriptural author went. Ellingworth has correctly observed that “Abraham’s action is unrelated to the later Mosaic legislation on tithes . . . and this is not Hebrews’ concern.”¹⁵⁰ This leads to the main objection: *the author of Hebrews was not attempting to argue for a continuation of the practice of tithing in this passage.* An analysis of the structure and flow of argument of the book of Hebrews has demonstrated this.

If anyone were to prove the continuation of tithing based upon the NT, he must produce a passage that has this goal as its primary purpose. If such a passage is produced, then Heb 7 could possibly be used as a secondary, supporting statement. The important point to remember is this: the author of Hebrews was arguing for Melchizedek’s superiority over the Levitical priesthood. The reference to tithing is an illustrative,¹⁵¹ secondary statement. The mere *description* of tithing as having taken place at any time does not necessitate its continuation. *Description does not equate prescription.*¹⁵²

146. Another error made is attempting to decipher more precisely who Melchizedek was. Some have claimed he was Jesus based on this passage. See Anthony T. Hanson, *Jesus Christ in the Old Testament* (London: SPCK, 1965), 70–71. Bruce A. Demarest (“Hebrews 7:3: A *Crux Interpretum* Historically Considered,” *EvQ* 49 [1977]: 148) says that Johannes d’Outrein (1662–1722), a Reformed interpreter, subscribed to this view. Jerome H. Neyrey (“‘Without Beginning of Days or End of Life’ (Hebrews 7:3): Topos for a True Deity,” *CBQ* 53 [1991]: 439–55) argues that the description of Melchizedek in Heb 7:1–3 should be attributed to Christ to prove his deity. Demarest (“*Crux Interpretum*,” 143) mentions that Martin Luther held a view similar to Neyrey’s. Note also the reaction by Brooks (“Christ’s Sacrifice,” 206–7), who attempts to prove from Heb 7 that Jesus *became the Son* at the resurrection. In other words, Jesus was not eternally the Son (“the title Son [was] given to Jesus in the resurrection”). Brueggemann (*Genesis*, 139) offers a corrective by saying that the connection between Melchizedek and Jesus is theological rather than historical: “The linkage concerns a similarity of *function* rather than any identity of person.” He continues by saying that Hebrews is not primarily concerned with Melchizedek but with Jesus as superior “to other mediators” (*ibid.*).

147. For example, see Mizell (“The Standard of Giving,” 23), who says that this passage “proves the superiority of the priesthood of Melchizedek over the priesthood of Levi.”

148. See *ibid.* Davis (“Are Christians Supposed to Tithe?” 90) says that the point of Heb 7:4 is this: “just as Abraham paid homage to Melchizedek with his tithes, believers today are encouraged to pay homage to their Eternal High Priest and King, Jesus Christ.”

149. Morris, “Hebrews,” 64.

150. Ellingworth, *The Epistle to the Hebrews*, 361.

151. Fitzmyer (“‘Now This Melchizedek . . .’ [Heb 7,1],” 318) confirms that the subject of tithing in this passage is illustrative.

152. This is not to say that something that is merely described *cannot* be prescribed. However, there is not a one-to-one correlation. See Duval and Hays (*Grasping God’s Word*, 263–69)

Morris summarizes the present section well: "The author wants his readers to be in no doubt about the superiority of Christ to any other priests and sees the mysterious figure of Melchizedek as powerfully illustrating this superiority."¹⁵³

Summary and Conclusion

The data from the pre-Mosaic Law period lead us to conclude that no system of tithing was present, and no command to tithe was recorded. All giving discussed prior to the Mosaic Law was voluntary. The discussion of the Mosaic Law revealed that the annual giving of the Israelites considerably surpassed ten percent. It also showed that the only proper recipients of the tithe were the Levites and that the Levites have not been replaced by pastors, but the Levitical priesthood has been fulfilled by Christians. In the historical and prophetic books, we saw the sad record of Israel's disobedience. The specific contexts of these passages make them inappropriate to use in support of the continuation of tithing.

Of the three passages that mention tithing in the NT, none can be appropriately used to argue for the continuation of tithing in the new covenant period. None of these passages has tithing as its main subject or ultimate point of reference. Matthew 23:23 focuses on the more important aspects of the Law that the scribes and Pharisees neglected; tithing is mentioned only incidentally, and Jesus' words are directed to the scribes and Pharisees, who were part of the old covenant system. The parable in Luke 18:9–14 instructs Jesus' audience about humility, not tithing. Finally, Heb 7:1–10, which is part of a larger argument, was written to demonstrate the superiority of Melchizedek's priesthood over the Levitical priesthood.

If, then, the references to tithing in Matt 23 and Luke 18 are incidental, and if in Heb 7 tithing is mentioned only to provide one of the three proofs of the superiority of Melchizedek's priesthood, does this mean that the NT is silent on the issue of giving? As will be seen, nothing could be further from the truth. The fact remains, however, that despite the dubious exegetical grounds on which such an argument rests the continuation of tithing is often argued not on exegetical but on larger systematic theological grounds. The second part of this article will therefore deal with pro-tithing arguments stemming from broader systematic considerations and proceed to reconstruct a biblical model for giving.

for some rules concerning how to discern when a description can be taken prescriptively.

153. Ellingworth, *The Epistle to the Hebrews*, 65. Three phrases in Heb 7:11–19 also place doubt on the validity of continuing to practice aspects of the Mosaic Law: "a change of Law" (7:12); "a setting aside of a former commandment because of its weakness and uselessness" (7:18); "the Law made nothing perfect" (7:19). For a discussion on whether "Law" refers to a general principle or the Mosaic Law, see Morris, "Hebrews," 64 (who favors Mosaic Law) and Ellingworth, *The Epistle to the Hebrews*, 363 (who prefers the specific law about tithing).

Reconstructing a Biblical Model for Giving: A Discussion of Relevant Systematic Issues and New Testament Principles

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In a previous article the authors discussed all relevant references to tithing in Scripture and concluded that the continuation of a tithing requirement cannot be adequately supported by the exegesis of individual texts. In the present article, we assess the applicability of tithing in light of pertinent systematic issues. Following a discussion of the relationship between the Mosaic Law and the new covenant, larger systematic issues that have been used to argue for the continuation of tithing are analyzed and criticized. The article concludes with a survey of NT principles for giving.

Key Words: tithing, tithe, Mosaic Law, new covenant, Law and gospel, giving, stewardship, Paul, 1 Cor 9, 1 Cor 16, 2 Cor 8–9, Phil 4

In our previous discussion of the OT and NT passages regarding tithing,¹ we concluded that the view that Christians are required to give at least ten percent of their income lacks adequate support from the biblical data. This is not to say that Christians are not required to give but that no Scripture commands a certain percentage as the minimum giving requirement. The issue of whether or not Christians are required to tithe involves more than an exegetical discussion; larger systematic issues need to be considered as well. Therefore, we will now discuss the relationship between the Mosaic Law and the new covenant. Space prohibits an in-depth discussion and analysis of views such as the Reformed, Dispensationalist, or Catholic views on Law and gospel. After presenting the eschatological continuity view, which is that the relationship between the Mosaic Law and the new covenant does not support a mandated tithe for Christians, we will analyze several arguments for the continuation of tithing as flowing from larger systematic considerations. This will be followed by a presentation of the NT teaching on giving.

1. Andreas J. Köstenberger and David A. Croteau, “‘Will a Man Rob God?’ (Malachi 3:8): A Study of Tithing in the Old and New Testaments,” *BBR* 16 (2006): 53–77.

SYSTEMATIC ISSUES RELATED TO TITHING AND GIVING

"Not to Abolish but to Fulfill":

The Eschatological Continuity View

The discussion on the continuity or discontinuity of any law within the Mosaic code should include, at some point, a proposal for the relationship between the old and new covenants. The issue of whether or not a Christian is required to give at least ten percent of his income is no exception. One of the key passages for the Law and gospel issue is Matt 5:17–20.

The "eschatological continuity view" of Matt 5:17–20 considers the Law of Christ to be a qualitative advancement over the Mosaic Law. It affirms a certain degree of discontinuity between the OT and the NT similar to the Anabaptist and Dispensationalist traditions while at the same time acknowledging the element of continuity between Moses' and Jesus' teaching that is stressed in Reformed theology. Wells and Zaspel have noted that "Moses is not so much abolished as he is 'fulfilled' and so re-interpreted in light of the epochal events associated with Christ's first coming."² If the infinitives in Matt 5:17 are viewed as infinitives of purpose, it is possible to say that the "purpose of Jesus' 'coming' entailed doing something with/to the Law of Moses."³ But what effect does Jesus' coming have on the Law?

First, the phrase "the Law or the prophets" (Matt 5:17) should be understood as referring to the entire OT.⁴ The contrast is between "abolishing" and "fulfilling," but the exact meaning of the word πληρόω ('fulfill') is debated. Some proposed meanings, such as 'keep', 'confirm', or 'validate', can be rejected outright, based on Matthew's use of πληρόω. Matthew uses πληρόω 16 times and with 2 different senses (excluding Matt 5:17): (1) literally, to fill up (like a container);⁵ and (2) figuratively, in relationship to prophecy, usually in an introductory formula to an OT citation.⁶ Banks's descriptions of the effect Jesus' coming had on the Mosaic Law include

2. Tom Wells and Fred G. Zaspel, *New Covenant Theology: Description, Definition, Defense* (Frederick, MD: New Covenant Media, 2002), 86.

3. *Ibid.*, 111.

4. Donald A. Carson, "Matthew," in *The Expositor's Bible Commentary* (vol. 8; ed. Frank E. Gaebeline; Grand Rapids: Zondervan, 1984), 142. Contra William Hendriksen, *New Testament Commentary: Exposition of the Gospel according to Matthew* (Grand Rapids: Baker, 1973), 288 ("the Pentateuch or the rest of the Old Testament"); David Wenham, "Jesus and the Law: An Exegesis of Matthew 5:17–20," *Them* 4 (1979): 92–96.

5. The two references are Matt 13:48 and 23:32. See Johannes P. Louw and Eugene A. Nida, eds., *Greek-English Lexicon of the New Testament Based on Semantic Domains* (2 vols.; New York: United Bible Societies, 1988–89), 598, for the definition in Matt 13:48.

6. See Matt 1:22; 2:15, 17, 23; 3:15; 4:14; 8:17; 12:17; 13:14, 35; 21:4; 26:54, 56; 27:9. For Matt 3:15 fitting into this category, see BAGD³, 829, who include Matt 3:15 under this semantic range but with a different object.

"new," "new norm," "goes far beyond,"⁷ and "transcend"⁸ but not abrogation.⁹ When deciding on the meaning of this passage, we should note that the word used as a converse to "abolish" is not the Greek equivalent to "confirm," "enforce," or "obey" but the word *πληρώω*.¹⁰ Banks, adducing Matt 11:13, notes that both the Prophets and the Law point forward, principally and in the same way, to Jesus.¹¹ He concludes that "[t]he word 'fulfill' in 5:17, then, included not only an element of discontinuity (that which has now been realized *transcends* the Law) but an element of continuity as well (that which transcends the Law is nevertheless something to which the Law itself *pointed forward*)."¹² Hence "fulfill" conveys the notion of being complete, "by giving the final revelation of God's will to which the OT pointed forward, and which now transcends it."¹³

Jesus goes on to say that the Law will not "pass away" and modifies this statement with two "until"-clauses. The first "until" ("until heaven and earth disappear") refers to the end of the age, and the second ("until everything takes place") applies to all that has been prophesied,¹⁴ not Jesus' ministry or work on the cross.¹⁵ "These commandments" does not pertain to Jesus' teaching but to the OT.¹⁶ Banks, citing the parallel between Matt 5:19 and 28:20, contends that *ἐντολή* does not always refer to the OT, but one verse contains the noun form (Matt 5:19) and the other the verb form (Matt 28:20). Therefore, while every law must continue to be practiced, "the nature of the practicing has already been affected by

7. Robert J. Banks, *Jesus and the Law in the Synoptic Tradition* (SNTSMS 28; Cambridge: Cambridge University Press, 1975), 187, 191, 199, 201.

8. *Ibid.*, 191, 193, 199; R. T. France, *The Gospel according to Matthew* (Grand Rapids: Eerdmans, 1987), 114.

9. See Banks, *Jesus and the Law in the Synoptic Tradition*, 189, 193. See also France, *Matthew*, 193.

10. See France, *ibid.*, 194.

11. See Banks, *Jesus and the Law in the Synoptic Tradition*, 210. See also Carson, "Matthew," 39; France, *Matthew*, 194; *idem*, *Gospel according to Matthew*, 114.

12. Banks, *Jesus and the Law in the Synoptic Tradition*, 210. The term "transcend" may be problematic as well in that it may suggest that what Jesus did to the Law and Prophets was to go beyond them, while, as Carson contends, the thrust of the passage has Jesus as actually pointing back to the underlying principles that were foundational to the laws.

13. France, *Gospel according to Matthew*, 114. Compare Carson, "Matthew," 143: "points to." Louw and Nida (*Greek-English Lexicon of the New Testament Based on Semantic Domains*, 405) provide these definitions: "to give the true meaning to, to provide the real significance of"; "real intent"; or "real purpose." BDAG³ (828–29) provides the option of "to bring to a designed end." The work continues to state that in Matt 5:17 the term means either "*fulfill* = do, carry out, or as *bring to full expression* = show it forth in its true mng., or as *fill up* = complete" (italics in original). This idea of showing the true meaning is tantalizing in view of how we interpret the antitheses (see below).

14. See Carson, "Matthew," 145.

15. See Thomas R. Schreiner, *The Law and Its Fulfillment: A Pauline Theology of Law* (Grand Rapids: Baker, 1993), 234.

16. Contra Banks, *Jesus and the Law in the Synoptic Tradition*, 240. See Schreiner, *The Law and Its Fulfillment*, 235; Carson, "Matthew," 146.

vv. 17–18.”¹⁷ So is there a difference in practice? And, if so, how can this substantiated? Jesus clarifies and gives five examples (antitheses) in Matt 5:21–48.

These antitheses in Matt 5:21–48 demonstrate Jesus’ point. He is not annulling or abrogating any of the OT laws. Rather, he is correcting the misunderstanding and misinterpretation of the Pharisees concerning the laws,¹⁸ pointing back to the *true meaning* of the Law and the *underlying principles* from which they developed, which constitute the abiding *moral norms*. While Banks is technically correct that *πληρώω* by itself may not be capable of conveying the notion of “setting out the true meaning,”¹⁹ *contextually* this gloss comes close to capturing the sense in which Jesus seems to understand his fulfillment of the OT Law.

In the antitheses, Jesus is explaining the direction in which these OT commandments point. This may for all practical purposes appear as intensifying or annulling, but the route to the conclusion is different.²⁰ The way in which one comes to a conclusion on how a Mosaic Law applies to a Christian is extremely important. If one held to abrogation for all Mosaic laws, one would, in practice, be correct as far as the sacrificial system is concerned. Yet one would be wrong with regard to laws prohibiting murdering or coveting.

All of the OT is binding on Christians in some sense.²¹ This needs to be balanced with the fact that “the Old Testament’s real and abiding authority must be understood through the *person and teaching* of him to whom it points and who so richly fulfills it.”²² Therefore, Banks is correct when he says that “it is in the Law’s transformation and ‘fulfillment’ in the teaching of Jesus that its validity continues.”²³ How does Jesus fulfill the Law? Jesus is the eschatological *goal* or *end* of the Law (Rom 10:4); he is the fulfillment toward which the Law had been pointing.

Therefore, this view on the Law does not necessitate the abrogation or continuation of tithing; one would need to look at what the tithe was, how it functioned in the Mosaic Law, and if any fulfillment occurred that changed how tithing was to be practiced. The above discussion has shown that the tithe’s function in the Mosaic Law was connected to the temple and sacrifices. The once-for-all sacrifice of Jesus on the cross should therefore, among other things, be viewed as constituting the fulfillment of this specific Mosaic law.²⁴

17. Carson, “Matthew,” 146. Cf. Schreiner, *The Law and Its Fulfillment*, 235.

18. See Vern S. Poythress, *The Shadow of Christ in the Law of Moses* (Phillipsburg, NJ: Presbyterian & Reformed, 1995), 257; Schreiner, *The Law and Its Fulfillment*, 240.

19. Banks, *Jesus and the Law in the Synoptic Tradition*, 229.

20. Carson, “Matthew,” 144.

21. See Poythress, *The Shadow of Christ in the Law of Moses*, 268.

22. Carson, “Matthew,” 144 (emphasis added).

23. Banks, *Jesus and the Law in the Synoptic Tradition*, 237.

24. We would be remiss not to mention Robert T. Kendall (*Tithing: A Call to Serious, Biblical Giving* [Grand Rapids: Zondervan, 1982], 24), who lists the relationship between Law and gospel as the second reason why Christians do not tithe. As a rebuttal, he proceeds to question

While the idea that the Mosaic Law should (or even could) be divided into three categories (civil, ceremonial, moral) is untenable, all views on the Mosaic Law must take into account the crucifixion. All prescriptions of the Mosaic Law that are tied to sacrifices will undergo heavy reconsideration as far as external practices are concerned. It is not that believers refuse to take part in the “sacrificial system,” for by placing one’s faith in Christ, one has trusted that his sacrifice is able to accomplish more than what the Mosaic prescriptions could: eternal forgiveness of sins; a once-for-all sacrifice. This “once-for-all” nature demonstrates the superiority of Christ’s sacrifice over the Mosaic prescriptions. The Levites’ main functions were to take care of the temple and to stand between Israel and God to offer daily sacrifices for sin; our sacrifice is complete. Therefore, there is no longer any need for Levites; no one stands between God and people but the “man Christ Jesus” (1 Tim 2:5).²⁵ Tithes (and offerings) are inextricably tied to the Mosaic sacrifices.²⁶

This does not eliminate the principles set forth in the tithing passages. Brandenburg says that “[t]he entire Old Testament Law is but a shadow of that which is realized in Christ (Col 2:16–17). The Law is always at one and the same time indication and promise of the new order of life.”²⁷ Therefore, we propose that the NT can be mined to discover principles for giving that are concrete and that are not at odds with the principles of the tithing laws. However, the concept of ten percent has no place in the new covenant. Verhoef provides a fitting conclusion:

In connection with “tithing” it must be clear that it belonged, in conjunction with the whole system of giving and offering, to the dispensation of shadows, and that it therefore has lost its significance as an obligation of giving under the new dispensation. The continuity consists in the principle of giving, in the continued obligation to be worthy stewards of our possessions, but the discontinuity in the manner in which we fulfill our obligations.²⁸

Arguments for the Continuation of Tithing That Flow from Larger Systematic Considerations: A Brief Analysis and Critique

In light of these observations, evidence for the continuation of tithing is found wanting even on a larger theological scale. Not only does none of

motives and assumes that these people are not giving ten percent owing to greed, stinginess, or materialism. His chapter on “The Gospel and the Law” (pp. 57–69) continues this line of reasoning but does address the problem somewhat more straightforwardly.

25. Note also that pastors (for example, elders or overseers) do not stand between God and believers. All believers are able to approach God themselves; we are all “priests.”

26. See Raymond Calkins, *The Modern Message of the Minor Prophets* (New York: Harper, 1947), 137.

27. Hans Brandenburg, *Die Kleinen Propheten II: Haggai, Sacharja, Maleachi (mit Esra und Nehemia)* (Basel: Brunnen, 1963), 153 (translation is by the present authors).

28. Pieter A. Verhoef, *The Books of Haggai and Malachi* (NICOT; Grand Rapids: Eerdmans, 1987), 311.

the biblical passages provide an adequate exegetical basis from which to argue for a continuation of the tithing requirement for NT believers, a proper way of construing the importance of Jesus' comments in Matt 5:17–20 along the lines of the eschatological continuity view presented above, likewise, does not warrant the conclusion that the tithing requirement continues into the NT period. The only ground of appeal left is therefore a variety of other arguments that flow from larger systematic considerations. We will briefly analyze and criticize three of the most common arguments below.²⁹

Arguments. First, many among those who hold to a system known as *covenant theology* view tithing as part of the moral law. This group divides the law into three parts: moral, civil, and ceremonial. Proponents of this view say that the ceremonial law was fulfilled or completed by Christ and the civil law no longer applies because we have separated church and state. The civil law is helpful guidance to governments, but not binding. However, the moral law continues on, since it is a reflection of the character of God.³⁰ This group typically contends that laws do not have to be repeated in the NT in order to continue: the continued relevance of a law is assumed, its abrogation needs to be stated.

Second, some Christians hold to the obligation of tithing because of *traditionalism*. The argument is usually stated in terms of the way things have always been done in their church.³¹ Some in this category believe that the word "tithe" means "a religious monetary gift," with no specific amount attached to the word. While one group asserts that ten percent is the minimum one should give, others (while still using "tithing terminology") do

29. Space does not permit a discussion of dispensational or new covenant theology. As far as dispensational theology is concerned, many of its proponents do not believe that tithing is obligatory for Christians (for example, Louis Sperry Chafer, John Walvoord, Charles Ryrie, and John MacArthur). New covenant theology is a fairly new system. Therefore, (1) we have yet to find proponents addressing the issue of tithing in print (usually they discuss the Sabbath); and (2) the system is not centralized and is still developing. Others who do not view tithing as obligatory for Christians include: Merrill Unger, Gerald F. Hawthorne, and Ron Rhodes (see also the Church Father Irenaeus).

30. By way of suggestion, it may be more appropriate to view the civil and sacrificial laws as *coming from* the moral law, not as parallel to it.

31. Not to categorize all the following as falling within the traditionalism category (as some most assuredly do not), we list here those who do regard Christians as obliged to tithe: Larry Burkett, Charles Stanley, W. A. Criswell, Herschel Hobbs, D. James Kennedy, John Stott, Stephen Olford, Jerry Falwell, A. W. Pink, R. T. Kendall, Marvin Tate, Mark Rooker, Ron Sider ("graduated-tithing"), Pat Robertson, Jack Hayford, Gary North, and O. S. Hawkins. Some others are more difficult to classify: D. A. Carson and Walter Kaiser. Gordon Fee and Douglas Stuart apparently do not hold to the obligation of tithing (see Gordon D. Fee and Douglas Stuart, *How to Read the Bible for All Its Worth: A Guide to Understanding the Bible* [Grand Rapids: Zondervan, 1982], 137). Neither does Craig L. Blomberg (William W. Klein, Craig L. Blomberg, and Robert L. Hubbard Jr., *Introduction to Biblical Interpretation* [Dallas: Word, 1993], 279, 415; Craig L. Blomberg, *1 Corinthians* [NIV Application Commentary; Grand Rapids: Zondervan, 1994], 326; Craig L. Blomberg, *Heart, Soul, and Money: A Christian View of Possessions* [Joplin, MO: College Press, 2000], 31, 85–87).

not conceive of tithing in terms of giving a certain percentage of one's income. Some ministers in this category are fearful of what would happen should they tell their members that they are not obligated to tithe. They claim that their church may suffer financially. They fear that monetary giving would severely decrease. They are also concerned regarding what should be the message to their congregation on how, and how much, to give. Since they do not see a viable alternative, they continue to teach tithing (and in many cases, tithing as a ten-percent-minimum requirement). What could be the harm, they argue, of teaching what is, after all, a biblical requirement?

A third approach is that of *pragmatism*. Those in this group fall under several different categories. Some claim that it is simply easier to tell Christians that they should give at least ten percent rather than to try to explain another, more complicated, method. Related to this, some are fearful that the alternative (presented below) will lead to a decrease in giving.³² Admittedly, it is simple to tell church members, students, and pastors that all they need to require people to do is to start with ten percent. Such a requirement has the advantage of requiring believers to give a clear-cut figure of their income that removes all ambiguities. Simply asking people to take their paycheck and to multiply it by 0.10 and then write a check based on that total is less complex than the principles we will present below. Overall, those who teach tithing for pragmatic reasons have an easy-to-do and easy-to-understand doctrine on giving for Christians (especially new believers).

Brief Analysis and Critique. Are any of the above arguments compelling? First, regarding *covenant theology*, arguing from within this system, the major problem with this view is that tithing is in no way tied to the moral law. Assuming for a moment that the distinction between moral, ceremonial, and civil law is unproblematic (which it is not), tithing is part of the ceremonial law, and possibly part of the civil law. But nowhere in the OT is tithing connected to the moral law. Second, the problem with *traditionalism* is that, in keeping with a principle that evangelicals have held dear at least since the Reformation, unless a requirement can be established from Scripture, it should not be imposed upon believers. Another misunderstanding is that, as we will attempt to demonstrate below, unless tithing were taught, believers would be left in a vacuum as far as giving is concerned, and the church's financial standing would therefore suffer. To the contrary, there are in fact many principles on giving that Christians can be taught to observe apart from a tithing requirement. Finally, with regard to *pragmatism*—these adherents have given up attempting to prove that tithing is a scriptural obligation for those in the new covenant period.

32. We have actually had someone say to us that, even if we were right, he could not teach it because his church members would stop giving. This was followed by the argument that God did not want this man's church to die, so he had to continue teaching tithing, regardless.

It does not matter how simple or complex the teaching may be: if it is biblical, it must be taught and obeyed. If the evangelical church decides to base its teaching on what is pragmatic, then doctrine is relegated to second place. Any church that decides to do this will cease at that point to be evangelical. Doctrine must remain central to our teaching and faith.

There are other problems with the concept that tithing is still obligatory for Christians. Nowhere are Christians commanded to tithe in the NT. This fact alone should raise concerns for those who believe the issue is black and white, and believers ought to tithe today. The issue of multiple tithes (that the Israelites actually gave at least 20 percent per year) likewise has yet to meet a satisfactory answer. To call for the cessation of two of the three tithes while leaving one intact would seem to require some major theological nuancing. Though the NT discusses giving at many junctures, no passage ever cites a specific percentage.³³ The references to giving in passages such as Gal 6:6, 1 Tim 5:17, and 2 Cor 8–9 lead one to believe that the issue of giving was a vital one in many churches. Paul could have simply addressed this issue by appealing to the OT teaching of tithing. However, he never resorted to this type of approach.

Tithing proponents typically fail to recognize that tithing is an integral part of the OT sacrificial system that has been once and for all fulfilled in Christ. The Epistle to the Hebrews, Rom 10:4, and Matt 5 all point to this reality. This may be the best reason why tithing is not commanded in the new covenant era: it was fulfilled in Christ. Some tithing supporters view the OT teaching on tithing as an act one must perform to show honor and respect to God, regardless of its possible fulfillment in Christ. Yet, in the OT tithing is commanded for the support of the priests and Levites who are in charge of the temple. It is also linked with offerings that, despite how this may be taught today, do not refer to the amount above ten percent. An offering in the OT did not refer to adding a “tip for God,” as it were, after one had fulfilled the tithe but to “the peace offerings and other sacred gifts, in the form of the breast of the wave offering, the thigh of the ram of ordination (Exod. 29:27, 28; etc.), cakes of leavened bread, etc. (Lev. 7:14).”³⁴

Conclusion. The case for tithing ultimately rests not on the exegesis of biblical passages on tithing but on arguments from a theological system or tradition. We have attempted to show that the text of Scripture contains no exegetical basis for tithing. What is more, arguments from theological systems or traditions have been shown to be unpersuasive as well. As Verhoef concludes,

An important consideration in connection with this pericope [Mal 3] is whether the demands and the promises are also applicable in the NT dispensation, as they were under the OT dispensation. Our answer must be “Yes” and “No.” Yes, because there is continuity in con-

33. This argument from silence will be developed further below.

34. Verhoef, *Haggai and Malachi*, 305.

nection with both our obligation to fulfill our stewardship and the promises of God's blessing in our lives. This cannot be denied. At the same time our answer must be "No," because we also have a discontinuity pertaining to the specific relationship between the OT and the NT and the relative dispensations. The discontinuity consists especially in the outward scheme of things, regarding both the obligations and the promises.³⁵

For this reason we conclude that NT believers should not be required to give ten percent or more, but not less, of their income. This does not mean that we are left with nothing. Those who do not hold to the position that tithing is obligatory for Christians have been charged with teaching that believers need not give to the church. But this charge is similar to charging Paul with encouraging believers to sin when he teaches salvation by faith through grace apart from the Law (Rom 3:23). As will be seen, the NT provides more than sufficient guidance for giving. In fact, it sets a considerably higher (albeit more complex) standard than merely giving ten percent of one's income. The following presentation is not intended to be exhaustive but attempts to delineate the major principles for giving contained in the NT.

THE NEW TESTAMENT TEACHING ON GIVING

Paul and Giving

While Paul never discusses tithing,³⁶ and Jesus did so only incidentally, both address giving and stewardship.³⁷ There are many words used in the NT that refer to a gift or giving. *Χαρίζομαι* (glossed 'freely give', 'deliver', or 'forgive') is not once used in the NT with reference to money.³⁸ The subject is usually, but not always, God. *Δόσις* occurs twice in the NT, in Phil 4:15 and Jas 1:17. In the former passage, the expression most likely refers to money³⁹ and Paul's praise of the Philippians for their support. The latter passage does not specifically refer to money, though a reference to money could be involved.⁴⁰ *Δότης* occurs only once in the NT (1 Cor 9:7) where it refers to one who gives monetarily. This passage will be discussed further

35. *Ibid.*, 311.

36. For more development on giving in the new covenant period, see David A. Croteau, *A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era* (Ph.D. diss., Southeastern Baptist Theological Seminary, 2005), 240–59.

37. That is, unless one holds to the Pauline authorship of Hebrews: but see Donald A. Carson, Douglas Moo, and Leon Morris, *An Introduction to the New Testament* (Grand Rapids: Zondervan, 1992), 395; and Donald Guthrie, *New Testament Introduction* (rev. ed.; Downers Grove, IL: InterVarsity Press, 1990), 682.

38. The only possible exception is Rom 8:32.

39. See discussion below.

40. Neither James B. Adamson (*The Epistle of James* [NICNT; Grand Rapids: Eerdmans, 1976], 74–75) nor Peter H. Davids (*The Epistle of James: A Commentary on the Greek Text* [NIGTC; Grand Rapids: Eerdmans, 1982], 86–88) mentions money when discussing "gift" in Jas 1:17.

below. Δωρέομαι, δωρεάν, δῶρημα, δωρεά, and χάρισμα involve no direct references to money.⁴¹ Δῶρον occurs 19 times in the NT.⁴² The only references related to money are in Matt 2:11; 15:5 (// Mark 7:11); and Luke 21:1, 4. The first (Matt 2:11) describes the wise men's gifts to Jesus. Matt 15:5 (// Mark 7:11) discusses Corban and honoring one's father and mother. The final references are to the widow's mite in Luke 21:1–4 and the deep sacrifice of her gift. Of the 155 occurrences of χάρις, only the use in 1 Cor 16:3 has money as a referent. This text will be examined below. Δόμα occurs 4 times (Matt 7:11 // Luke 11:13, Eph 4:8, Phil 4:17), and 3 of the 4 passages may involve a reference to money. Philippians 4:15–17 will be discussed below. The word ἐλεημοσύνην, glossed 'donation', 'almsgiving', or 'charitable giving', occurs 13 times.⁴³ None of the uses is particularly helpful for giving in the new covenant period. Μεταδίδωμι occurs 5 times,⁴⁴ and 2 uses are significant for our study: Rom 12:8 discusses the spiritual gift of giving, and Eph 4:28 refers to giving to the needy. The approximately 417 occurrences of δίδωμι make even a cursory survey here impossible. A few occurrences do stand out, however. One group of verses involving δίδωμι discusses giving to the poor.⁴⁵ From this group, we will focus on 2 Cor 9:9 below. In another verse (Acts 20:35) Paul is quoting Jesus: "It is more blessed to give than to receive."

The four main passages in which Paul discusses giving are 1 Cor 9:1–23, 16:1–4; 2 Cor 8–9; and Phil 4:15–17.⁴⁶

Does Paul Discuss Tithing?

Paul does not explicitly refer to tithing anywhere in his writings. Nevertheless, some have argued that Paul's lack of mentioning the tithe does not equal his rejection of the practice.⁴⁷ Yet it is unclear why the apostle would discuss giving monetarily to the church and not mention tithing if this in fact is what he had in mind. It is entirely possible for someone to discuss a subject such as tithing without mentioning the word. We will therefore

41. Δωρέομαι (Mark 15:45; 2 Pet 1:3, 4); δωρεάν (Matt 10:8; John 15:25; Rom 3:24; 2 Cor 11:7; Gal 2:21; 2 Thess 3:8; Rev 21:6, 22:17); δῶρημα (Rom 5:16, Jas 1:17); δωρεά (John 4:10; Act 2:38; 8:20; 10:45; 11:17; Rom 5:15, 17; 2 Cor 9:15; Eph 3:7; 4:7; Heb 6:4); χάρισμα (Rom 1:11; 5:15, 16; 6:23; 11:29; 12:6; 1 Cor 1:7; 7:7; 12:4, 9, 28, 30, 31; 2 Cor 1:11; 1 Tim 4:14; 2 Tim 1:6; 1 Pet 4:10). Regarding δωρεάν, 2 Thess 3:8 may contain a slight reference to money.

42. Matthew 2:11; 5:23, 24; 8:4; 15:5; 23:18, 19; Mark 7:11; Luke 21:1, 4; Eph 2:8; Heb 5:1; 8:3, 4; 9:9; 11:4; Rev 11:10.

43. Matt 6:2, 3, 4; Luke 11:41; 12:33; Acts 3:2, 3, 10; 9:36; 10:2, 4, 31; 24:17.

44. Luke 3:11; Rom 1:11, 12:8; Eph 4:28; 1 Thess 2:8.

45. Matt 19:21, 26:9; Mark 14:5; Luke 12:33; 2 Cor 9:9.

46. Paul does discuss giving in other passages, such as Gal 2. However, for our purposes the three main passages will suffice.

47. See George B. Davis, "Are Christians Supposed to Tithe?" *CTR* 2 (1987): 89. For instance, it is typical for modern preachers to say that the tithe needs to be given, and any special offering (like the one in 1 Cor 16) should not detract from the duty to tithe. However, Paul never mentions this to a church such as the Corinthian one that was in a Hellenistic context and had shown itself to be disobedient in several areas, which would seem to indicate the need for clear teaching on a fundamental subject such as this.

examine these four Pauline passages on giving to see if the subject is tithing even though the word *tithing* is not used.

First, 1 Cor 9:13–14 may be the most difficult passage in one's determination of whether or not Paul ever refers to the concept of tithing. If at any point Paul were to appeal to Mal 3 or to tithes and offerings, this would be the most likely place for him to do so. In fact, the language of these verses is very intriguing. The main point of the passage is found in v. 4: do not Paul and the other apostles have the *right* to have their needs supplied by those to whom they minister? This question is still part of the larger discussion from ch. 8 regarding food sacrificed to idols. The overall context is that of *foregoing rights*. This is supported by all of the illustrations provided by Paul.⁴⁸ The concept of his needs' being supplied by others is supported by his question about working in v. 6: are Barnabas and Paul the only two who have to *work* while the others are supported? Collins summarizes it this way: "As an apostle Paul had a right to receive financial support from the community to which he was sent."⁴⁹ The setting is similar to a courtroom, and Paul is providing his own defense.⁵⁰

In v. 7, Paul accumulates as many as 3 illustrations regarding support:⁵¹

1. soldiers do not serve in the military at their own expense; the government provides for them;
2. when a farmer plants a vineyard he, naturally, will eat some of the fruit; and
3. a shepherd partakes of the milk of his flock.⁵²

Collins and Garland say that these 3 examples (and the ones to follow) are "secular."⁵³ However, the difference between the first 3 examples and the last 2 (discussed below) is one of authority: the first 3 are illustrations

48. Four of the first 5 specifically mention eating or food. Only the first is not as explicit, but part of providing for soldiers would include food (see Archibald Robertson and Alfred Plummer, *First Epistle of St. Paul to the Corinthians* [ICC; New York: Scribner, 1911], 182, who say it primarily refers to the soldiers' food, but also pay and outfit). However, Gordon D. Fee (*The First Epistle to the Corinthians* [NICNT; Grand Rapids: Eerdmans, 1987], 405 n. 44) convincingly demonstrates that "provisions," not money is in mind (so David E. Garland, *1 Corinthians* [Baker Exegetical Commentary on the New Testament; Grand Rapids: Baker, 2003], 408). Raymond F. Collins (*1 Corinthians* [SP 7; Collegeville, MN: Liturgical Press, 1999], 333) is judicious when he says that "[o]n one level Paul wishes to establish that apostolic labors merit due recompense. That pragmatic goal is subordinate to Paul's ultimate purpose, to exhort the Corinthians to forego, as he did, the exercise of their rights (*exousia*) and an otherwise legitimate use of their freedom (*eleutheria*) for the sake of others within the community."

49. Collins, *ibid.*, 330.

50. So *ibid.*, 328.

51. See Collins (*ibid.*), who mentions the staccato effect of the illustrations and Paul's use of alliteration and paronomasia. Robertson and Plummer (*First Epistle to the Corinthians*, 182) summarize this well: "labour may claim some kind of return."

52. Leon Morris (*The First Epistle of Paul to the Corinthians: An Introduction and Commentary* [rev. ed.; TNTC; Grand Rapids: Eerdmans, 1985], 132) makes an interesting comment differentiating between these three workers: the soldier was paid wages (see above), the farmer might have been the owner, and the shepherd was like a slave.

53. See Collins, *1 Corinthians*, 333; and Garland, *1 Corinthians*, 414.

and/or examples from human reasoning; the last 2 are proofs based upon the OT.⁵⁴ Paul's final proof is a quotation from Jesus.

Verse 8 begins Paul's defense of this principle of support through an appeal to the OT, specifically Deut 25:4: "Do not prevent an ox from eating while it is treading out the grain." Paul's application is that, since he sows⁵⁵ spiritual things, he should reap material things (v. 11).⁵⁶

He then explains (v. 12) that he and the other apostles voluntarily chose to forego this right for the sake of the gospel. Of the 4 illustrations Paul has given thus far, 3 are "common sense" and one is a proof from Deuteronomy. Now illustration number 5 follows: "Do you not know that those who minister in the temple get their meals from the temple, and those who serve at the altar partake in what is offered on the altar?" This is a reference to the priests who served in the temple as prescribed in the Mosaic Covenant.⁵⁷ Ministers of God should be supported for their spiritual service. However, the next verse says that, "in the same way," preachers in the new covenant should receive support for their ministry. Does "in the same way"⁵⁸ refer to tithes and offerings?⁵⁹ There are a few ways in which this argument could be made.

54. See Richard C. H. Lenski, *The Interpretation of St. Paul's First and Second Epistle to the Corinthians* (Columbus, OH: Wartburg, 1946), 358; Robert G. Bratcher, *A Translator's Guide to Paul's First Letter to the Corinthians* (Helps for Translators; New York: United Bible Societies, 1982), 82. Compare Charles K. Barrett, *The First Epistle to the Corinthians* (BNTC; London: Black, 1968), 205; and Fee, *The First Epistle to the Corinthians*, 405. F. F. Bruce (*1 and 2 Corinthians* [NCB; London: Oliphants, 1971], 84) says it clearly: the first set is "human analogy" and the final two are "divine law."

55. The word for 'sow' is σπείρω, a word meaning literally 'to sow seed' and metaphorically to spread the word of God (e.g., Matt 13:18–39, Mark 4:14, Luke 8:5, John 4:36–37). It is used with a different sense in 1 Cor 15.

56. For a satisfactory explanation of Paul's use of this verse, see Lenski, *First and Second Epistle to the Corinthians*, 360–61. Morris, *1 Corinthians*, 132 (so also Garland, *1 Corinthians*, 410) notes that the original verse in Deuteronomy was in a context dealing with people, not animals. Therefore, it may originally have held a figurative meaning.

57. A question that needs to be asked of v. 13 is what ἱερός refers to: the temple in Jerusalem, pagan temples, or both? That this could be referring solely to a pagan temple must be rejected on the basis of the word Paul used in 1 Cor 8:10, εἰδωλεῖον, which refers to a pagan temple. Also, Garland (*1 Corinthians*, 414) notes that θυσιαστήριον, in the NT, "almost exclusively [refers to] the Jewish cult." While this concept of priests living off sacrifices applies to the service of any temple (so Garland, *1 Corinthians*, 414; Bruce, *1 and 2 Corinthians*, 85; Robertson and Plummer, *First Epistle to the Corinthians*, 187; Barrett, *The First Epistle to the Corinthians*, 208), Paul probably has in mind the temple in Jerusalem (so Garland, *1 Corinthians*, 414; Bruce, *1 and 2 Corinthians*, 85; Lenski, *First and Second Epistle to the Corinthians*, 366; Bratcher, *First Letter to the Corinthians*, 84; Richard L. Pratt Jr., *I & II Corinthians* [Holman New Testament Commentary; Nashville: Broadman & Holman, 2000], 148). Fee (*The First Epistle to the Corinthians*, 412) thinks the question does not matter and concludes that Paul would probably be thinking of Jerusalem and the Corinthians of temples in their context.

58. W. Harold Mare ("1 Corinthians," *Expositor's Bible Commentary* [ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1976], 244) notes that the "adverb 'thus' shows that the principle of giving material support for those who serve in the temple is to be applied also to ministers of the gospel." Garland (*1 Corinthians*, 415) says it "means that the Lord's command

One argument holds that while the priests were to live off the sacrificial system by means of the tithes and offerings given to them, preachers⁶⁰ are 'to live from the gospel' (ἐκ τοῦ εὐαγγελίου ζῆν). If the priests lived off the sacrificial system, and the sacrificial system provided them with tithes and offerings, two questions then arise: What is the relationship between the gospel and tithes and offerings? And can tithes and offerings be separated from the rest of the sacrificial system and be applied to the gospel ministry?

The gospel is the fulfillment of that to which the ceremonial law pointed. Lenski, commenting on this verse, states it well: "Christianity has superseded the old Temple ritual. Paul does not need to explain this change."⁶¹ While the sacrificial system was a shadow of the substitutionary death of Christ, the gospel brings that shadow into completion: no longer are sacrifices necessary, because Christ has become our sacrifice. Therefore, because of the relationship between the gospel and the sacrificial system, to import "tithes and offerings" into the new covenant appears wholly inappropriate.⁶² Lenski provides the proper conclusion to this verse: "The Old and New Testaments combine in assuring full support to God's workers."⁶³

accords with reason, common practice in secular and religious occupations, and OT law." The phrase οὕτως καὶ occurs 10 times in 1 Corinthians (2:11; 9:14; 11:12; 12:12; 14:9, 12; 15:22, 42, 45; 16:1), and it means that there is a correspondence, a relationship, between the two things. Usually the relationship is specifically one point of correspondence between the two things being discussed. It may be best translated with a gloss such as 'similarly' or 'which is like'.

59. William F. Orr and James Arthur Walther (*1 Corinthians: Introduction with a Study of the Life of Paul, Notes, and Commentary* [AB 32; Garden City, NY: Doubleday, 1976], 239) say that Paul is referring to Deut 18:1–4 and Num 18:20–24. They go on to say that his "function is analogous to that of the Levitical temple servants so far as support is concerned" (p. 242). Raymond Bryan Brown ("1 Corinthians," *The Broadman Bible Commentary* [ed. Clifton J. Allen; Nashville: Broadman, 1970], 10:342) says that "[p]riests in both Jewish and pagan temples receive material support in return for their services (Num. 18:9–32; Deut. 18:1–8)." Hans Conzelmann (*1 Corinthians* [Hermeneia; trans. James W. Leitch; ed. George W. MacRae; Philadelphia: Fortress, 1981], 157) says that Paul is referring to Num 18:8, 31. Collins (*1 Corinthians*, 342) also sees a possible reference to priests and Levites and refers the reader to numerous verses in Leviticus. Bratcher (*First Corinthians*, 84) cites Num 18:8–9 [sic: 19] and Deut 18:1–4. Bruce (*1 and 2 Corinthians*, 85) refers to Num 18:8ff. Robertson and Plummer (*First Epistle to the Corinthians*, 187) cite Num 18:8–20, 21–24 ("the Levite's tithe"), and Deut 14:23. Interestingly, Barrett (*The First Epistle to the Corinthians*, 207–8) makes no mention of tithing, priests, Levites, or the Mosaic Law.

60. Notice that here in v. 14 he is not just referring to apostles but to those "who preach the gospel."

61. Lenski, *First and Second Epistle to the Corinthians*, 367.

62. However, if one were to take 1 Cor 9:13–14 as the NT mandate for tithing, then changes to current teaching on tithing would still need to be made. Rather than this support being a requirement of the people *no matter what*, Paul says that it would be his *right* to receive support. The analogy, if tithing is the referent, would be that people in a church would not be obligated to tithe if the pastor decided he did not want to be paid. This, then, is a change of the presentation of the tithe in the OT as being "the Lord's" to now belonging to the pastor if he so chooses.

63. Lenski, *First and Second Epistle to the Corinthians*, 368.

From the present passage, then, the following argument could be made. Paul, in vv. 13–14, was saying that the apostolic/preaching ministry in this age has replaced the ministry of the priests and Levites. Therefore, since the priests and Levites are no longer active, apostles and preachers should receive the tithes that formerly went to the priests and Levites. What is wrong with this kind of reasoning?

To be consistent, one would have to see Paul as saying that, in some way, he is a soldier, a farmer, a shepherd, and an ox. While some of these may be understood both literally (that is, flock = flock of animals) and metaphorically (flock = followers of Christ), it does not work for all of them: Paul used the analogy of being a soldier for both himself and Timothy in 2 Tim 2:4;⁶⁴ the verb used for ‘planting’ (φύτεύω) is used previously in 1 Corinthians 3 times (3:6, 7, 8) and always with the metaphorical meaning of introducing the gospel message to a new community; the verb for shepherding (ποιμαίνω) is used metaphorically in Acts 20:28 by Paul (compare with Acts 20:16–18) to refer to the role of elders.⁶⁵

Yet nowhere does Paul refer to himself analogously as an ox or any animal similar to it. This argument would also be based upon the idea that Paul is deliberately using a double entendre, which is not altogether clear in this passage. Therefore, unless one can apply the illustrations or proofs consistently, their purpose should be kept in mind: the worker has the right to be supported by his work. Again, this is all subsumed under the argument that Paul chose to forego his right, as the Corinthians were urged to do in the case of meat sacrificed to idols.

For these reasons this alternative explanation of vv. 13–14 is found wanting. More likely, Paul referred to the temple because of the context of this discussion: food sacrificed to idols. This illustration or proof is extremely pertinent because of the context of chs. 8–9.⁶⁶ Hence, Paul provided 3 illustrations from everyday life, 2 proofs from the OT, and a final proof from Jesus. In v. 14, Paul says that Jesus ‘directed’ (διέταξεν) those who preached the gospel to live from the gospel, which is most closely paralleled in the Gospels to Matt 10:10b: the worker is worthy of his provision.⁶⁷ Each type of proof given by Paul is gradually more persuasive. While examples from everyday life might open the Corinthians’ eyes to what Paul was saying, and while his proofs from the OT should have been satisfactory evidence, the argument is made conclusive by citing Jesus.

64. For other instances of this theme, see Eph 6:10–17 and 1 Tim 1:18. Only two commentators come close to this possible analysis: Robertson and Plummer, *First Epistle to the Corinthians*, 182: “who wages war upon evil, plants churches, and is a shepherd to congregations”; and Garland, *1 Corinthians*, 409: “Those who are soldiers in the army of Christ, working in God’s vineyard, and shepherding God’s sheep also can expect to receive upkeep from their service.”

65. That verb in 1 Cor 9:7 is followed by the noun ποίμνην (‘flock’), which is closely related to the word in Acts 20:28: ποιμνιον.

66. See Fee, *The First Epistle to the Corinthians*, 412; Garland, *1 Corinthians*, 414.

67. Note the parallel verse in Luke 10:7b. The only difference is that Matthew uses τροφής while Luke uses μισθοῦ.

While Paul therefore provides 6 arguments to demonstrate that a worker deserves his wages, he has nonetheless chosen to forego those rights. Consequently, the Corinthians, for the sake of the gospel, should likewise be prepared to forego their right of eating meat sacrificed to idols. As Barrett concludes, "Reason and common experience; the OT; universal religious practice; the teaching of Jesus himself: all these support the custom by which apostles (and other ministers) are maintained at the expense of the church which is built up by their ministry."⁶⁸

The second potentially relevant passage in Paul's writings is the offering mentioned in 1 Cor 16. However, as noted, this passage is not directly relevant for a discussion of tithing for at least two reasons. First, the reference is not to people's regular giving (be it weekly or monthly) but to a special collection taken up for the poor believers in Jerusalem. Second, there is no mention of giving ten percent of one's income by way of a regular tithe.⁶⁹ When Paul discusses the amount ("as he may prosper"), he uses a phrase that probably refers to "that in accordance with 'whatever success or prosperity may have come their way that week.'"⁷⁰ Fee concludes: "There is no hint of a tithe or proportionate giving; the gift is simply to be related to their ability from week to week as they have been prospered by God."⁷¹

Third, in 2 Cor 8:8, Paul is instructing the Corinthians that their giving was to be done freely, as purposed in their hearts. Nothing is said about giving a specific amount or percentage of their income.⁷²

Fourth, in 2 Cor 9:7, Paul informs his readers that their giving should not be done out of ἀνάγκη ('compulsion'). This word is linked with λυπής ('grudgingly')⁷³ and is set in contrast to the clause before it: ἕκαστος καθὼς προήρηται τῇ καρδίᾳ ('as each one has purposed in his heart'). The use of καρδιά does not reflect an appeal to an emotional response but one of "moral resolution."⁷⁴ Paul is describing to the Corinthians a type of giving that is different from tithing. The Corinthians are not obligated to give to this offering; their participation is voluntary. And they are not to give a prescribed amount but rather should give according to their own determination. In fact, the words "should give" or "must do"⁷⁵ have to be provided in translation. The absence of these words in the Greek softens Paul's

68. Barrett, *The First Epistle to the Corinthians*, 208.

69. For further discussion of 1 Cor 16:1-4 see the comments below.

70. Fee, *The First Epistle to the Corinthians*, 814.

71. Ibid. See also Garland (1 *Corinthians*, 754), who explicitly states that this passage does not discuss tithing. He concludes, "It might be less than a tithe; it might be far more than a tithe."

72. See Lewis Sperry Chafer, *Major Bible Themes* (rev. ed.; ed. John Walvoord; Grand Rapids: Zondervan, 1974), 254.

73. These are virtually synonymous. So Ralph P. Martin, 2 *Corinthians* (WBC 40; Waco: Word, 1986), 290.

74. Ibid., 289.

75. For "should give," see the NIV and NLT; for "must do," see the NASB (1995), RSV, and NRSV. Note that the KJV and NKJV have "let each one give."

pronouncement.⁷⁶ If a prescribed amount were predetermined, this would negate the teaching that one can determine or “purpose” an amount in one’s heart.

Paul had every opportunity to discuss tithing in these passages. His audience was not specifically a Jewish one, which is why one might expect him to clarify or distinguish between freewill offerings and involuntary tithing.⁷⁷ An argument from silence can be precarious but is not always without weight.⁷⁸ If it can be shown that a reference should have been made but was not, an argument from silence may have merit.

On Paying Teachers

Three verses in the Pastoral Epistles warn about leaders who “love money” (1 Tim 3:3, 6:10; 2 Tim 3:2). While this is truly a danger, another danger that Paul warns the Corinthians about is that of “muzzling the ox while he is threshing” (1 Cor 9:9).⁷⁹ A similar verse is Gal 6:6. A distinction is made between “the one who is taught” and “the one who teaches.”⁸⁰ This passage calls for financial support for those who teach.⁸¹ While the phrase “all good things” may refer to more than money, it does have to do with financial support.⁸² Another understanding would be that this refers to the Jerusalem collection, but this hypothesis has been satisfactorily refuted.⁸³ Therefore, we have an early teaching⁸⁴ that refers to paying teachers for their service. How was this supposed to happen?

76. So David E. Garland, *2 Corinthians* (NAC 29; Nashville: Broadman, 1999), 406.

77. Contra Greg Long, “Give Offerings to God: Malachi 3:6–18,” *Theological Educator* 36 (1987): 121: “It is quite possible that tithing was not mentioned frequently because the practice was quite well established and practiced.” However, no evidence is offered in support of this claim.

78. Contra Stephen Mizell (“The Standard of Giving,” *Faith & Mission* 18/3 [2001]: 22), who asserts that “the argument from silence is always a weak one.” Note also Koester (*Hebrews*, 348) and Guthrie (“Hebrews,” 44), who discuss how the author of Hebrews uses this type of argumentation.

79. The use of Deut 25:4 here by Paul is an example of *qal wa homer* (from lesser to greater). See Orr and Walther, *1 Corinthians*, 241.

80. The substantival participles ὁ κατηχούμενος and τῷ κατηχουῶντι reflect this distinction.

81. See Ernest De Witt Burton, *A Critical and Exegetical Commentary on the Epistle to the Galatians* (ICC; Edinburgh: T. & T. Clark, 1921), 335; F. F. Bruce, *The Epistle to the Galatians: A Commentary on the Greek Text* (NIGTC; Grand Rapids: Eerdmans, 1982), 263; George S. Duncan, *The Epistle of Paul to the Galatians* (MNTC; New York: Harper, 1934), 183–85; William Hendriksen, *New Testament Commentary: Exposition of Galatians, Ephesians, Philippians, Colossians, and Philemon* (Grand Rapids: Baker, 1995), 235–36; contra Richard C. H. Lenski, *Interpretation of St. Paul’s Epistles to the Galatians, to the Ephesians, and to the Philippians* (Columbus, OH: Wartburg, 1937), 299–300; Archibald T. Robertson, *Word Pictures in the New Testament* (New York: Richard R. Smith, 1931), 5:316 (who also remarks on how early this practice took hold).

82. See Duncan, *The Epistle of Paul to the Galatians*, 183–85. While most translations retain the phrase “all good things,” two translations attempt to clarify it: “all his possessions” (NJB); “by paying them” (NLT).

83. See J. Louis Martyn, *Galatians: A New Translation with Introduction and Commentary* (AB 33A; New York: Doubleday, 1997), 551–2.

84. Galatians could be dated either prior to the Jerusalem Council of Acts 15 (A.D. 48–50) or after it (A.D. 53–57). We favor a date between A.D. 48 and 50. See Carson et al., *An Introduction*

This is where the "argument from silence" appears. Since Paul's discussion of giving in 1 Cor 16 refers to a special collection taken up among the Gentile churches for the Jerusalem church, his teaching on the support of ministers is limited to 1 Cor 9, 2 Cor 8–9, and Gal 6:6. No set amount or percentage is provided in these passages. In light of the fact that Paul is not writing exclusively to Jewish congregations, one would expect some explanation of tithing if the apostle intended for this practice to continue. An explanation would also be needed if the common understanding of three tithes were to be corrected.⁸⁵ Paul's discussion of supporting teachers in the above-mentioned passages shows that this was a concern for Paul. If this was an important issue, why is there no teaching on tithing? To be sure, many religions and countries surrounding Israel practiced some form of tithing,⁸⁶ but the rules in the Mosaic Law are very specific and fairly complex, and matters are not quite as simple as giving ten percent of one's entire income. No Christian reformulation of this doctrine is presented, even though supporting ministers seems to have been an important issue.

1 Corinthians 9, 2 Cor 8–9, and Gal 6:6 would seem to be the ideal place for Paul to mention tithing if he in fact held to such a requirement. Yet since Paul makes no reference to tithing, and since neither Jesus nor any other passage in the NT compels Christians to tithe, the requirement for believers to give at least ten percent of their income should be replaced with teaching on the NT principles of giving sketched out below.

New Testament Principles for Giving

The NT discusses money frequently, and especially Jesus, who consistently taught on the subject of stewardship.⁸⁷ For this reason we may expect that the NT authors provide instructions on giving. As will be seen below, this is in fact the case.

to the New Testament, 294 (who date it A.D. 48); Ronald Y. K. Fung, *Epistle of Paul to the Churches of Galatia* (NICNT; Grand Rapids: Eerdmans, 1988), 28 (A.D. 48); Thomas D. Lea, *The New Testament: Its Background and Message* (Nashville: Broadman, 1996), 371 (A.D. 49–50); Ralph P. Martin and Julie L. Wu, "Galatians," *Zondervan Illustrated Bible Background Commentary* (ed. Clinton E. Arnold; Grand Rapids: Zondervan, 2002), 3:265 (A.D. 48–49); and G. Walter Hansen, "Galatians, Letter to the," in *The Dictionary of Paul and His Letters* (ed. Gerald F. Hawthorne and Ralph P. Martin; Downers Grove, IL: InterVarsity, 1993), 328 (most likely A.D. 49).

85. See above; Josephus, *Ant.* 4.8.22; Tob 1:6–9; *m. Ma'aserot* and *m. Ma'aser Šeni*.

86. It is not necessary to address here whether or not Israel was the first nation to tithe or whether other nations practiced tithing prior to Israel's incorporation of it into the Mosaic Law or even prior to Abraham. This is a debated issue, but it is not pertinent to our discussion. Even though church history is fairly one-sided, certain groups and individuals had differing opinions about tithing and its applicability. See Thomas J. Powers, *An Historical Study of the Tithe in the Christian Church to 1648* (Ph.D. diss., Southern Baptist Theological Seminary, 1948).

87. See Blomberg, *Neither Poverty nor Riches: A Biblical Theology of Material Possessions* (Grand Rapids: Eerdmans, 1999), for a detailed analysis on Jesus' teaching on stewardship. O. S. Hawkins (*Money Talks: But What Is It Really Saying?* [Nashville: Annuity Board of the Southern Baptist Convention, 1999], 9) says that Jesus spoke about money or stewardship in about one-third of his parables.

1 *Corinthians* 9:1–23. As discussed above, Paul is attempting to communicate to the Corinthians that a preacher of the gospel has a right to live by the gospel. By this Paul means that preachers deserve to get financial support for their work (1 Cor 9:14). However, Paul accepted no such gift from the Corinthians. While he could have asked for it, he was not *required* to be rewarded financially for his work. He is not saying this so that he will get paid (1 Cor 9:15) but so that the Corinthians will realize that others have the right to be paid for their service.

From this we can extract the principle that as a community the church must make sure that those who are over it spiritually have their needs met. When church members give financially to the church, they should take this into consideration. If God has provided the money, and the pastor of a church has a legitimate need, the need should be met.

1 *Corinthians* 16:1–4. This brief section contains several principles for giving. As stated above, there are several problems with linking the present passage to a tithing requirement. First, as noted, the reference is not to people's regular giving (be it weekly or monthly) but to a special collection taken up for the poor believers in Jerusalem. Second, there is no mention of giving ten percent of one's income by way of a regular tithe. Third, the phrase "as he may prosper" also excludes the conclusion that a specific amount was in mind.⁸⁸ For this reason Fee is surely correct when he concludes that "[t]here is no hint of a tithe or proportionate giving" in the present passage.⁸⁹

While 1 Cor 16:1–4 can therefore not be legitimately used to support a tithing requirement in the NT period, it is still possible to glean helpful principles for giving from this passage. First, giving should be done *regularly*. Paul tells the believers to give on the first day of the week (1 Cor 16:1). The practical reasons for this may be that (1) it is easier to give small amounts frequently than large sums on a monthly or even annual basis; and (2) the church has ongoing needs and financial obligations that require regular weekly giving.⁹⁰

Second, giving should be *proportionate* in keeping with a household's income. In Paul's terms, the amount to be set aside (θησαυρίζων) depends on the degree to which the giver has been prospered (εὐδοῶται). No percentage is given. This would have been an ideal place for tithing to enter into the discussion. Yet tithing is not mentioned. According to Paul, if anyone has been prospered greatly, he should give a large amount. If one has prospered only a little, a smaller gift is completely acceptable.

88. Fee, *The First Epistle to the Corinthians*, 814.

89. Ibid. See also, Garland (1 *Corinthians*, 754), who explicitly says this passage is not discussing tithing. He concludes by saying, "It might be less than a tithe; it might be far more than a tithe."

90. See Davis, "Are Christians Supposed to Tithe?" 97. Note however, that Orr and Walther (1 *Corinthians*, 356) say that the gift was kept in one's house, not given to some treasury. Fee (*The First Epistle to the Corinthians*, 813) states that it "almost certainly" means "at home." Contra Morris, 1 *Corinthians*, 233.

2 *Corinthians* 8–9. This passage provides a few additional principles for new covenant giving. In commenting on these two chapters, Blomberg says that “grace is the entire theme of this entire two-chapter section.”⁹¹ In 2 Cor 8:2–3 Paul praises the Macedonians for their giving, which was (1) *according to (and, in fact, beyond) their ability*; and (2) *voluntary*. The Macedonians were not required to give a prescribed amount or percentage.⁹² Rather, they gave as they had been prospered, according to their ability (κατὰ δύναμιν). Their giving was sacrificial and generous⁹³ in that they actually gave beyond what Paul thought they were able to do. In fact, the Macedonians were considered poor, yet they still gave.⁹⁴ Davis states the principle this way: “Sacrificial giving is measured, not by what is given, but by what remains.”⁹⁵

Their giving was also ‘of their own accord’ (αὐθαίρετοι), a word that refers to the Macedonians’ free or spontaneous giving.⁹⁶ They did not need to be asked to give. Giving should not have to be requested. Rather, the believer should seek to find a need that he is able to meet and thus help out a fellow believer. Notice that the Macedonians were pleading with Paul to allow them to be involved in this offering (2 Cor 8:4). Christians should be alert to find opportunities where they can use the resources God has given them.⁹⁷

In v. 9 Paul provides a reason for giving in the way he is prescribing: Jesus gave of himself. The mention of love in v. 8 prompts this thought. Our giving should be compelled by love. The ultimate demonstration of love was Jesus’ death on the cross (see 1 John 4:9–10). Generous and willing giving occurs when the motive is love. In 2 Cor 8:12–14 Paul unfolds the principle that, within the Christian community, there should be some level of equality. This is not an argument for communism or thoroughgoing egalitarianism. Paul’s point is rather that no one should go without his or her needs being met.⁹⁸ God has apparently provided the Corinthians (and

91. Blomberg, *Neither Poverty nor Riches*, 191. Also, Garland (2 *Corinthians*, 365) mentions that the expression appears 10 out of 18 times in 2 *Corinthians* and has various glosses, including ‘grace’, ‘act of grace’, ‘grace of giving’, ‘offering’, ‘privilege’, and ‘thanks’.

92. See Garland, 2 *Corinthians*, 368.

93. See D. A. Carson (“Are Christians Required to Tithe?” *Christianity Today* 43 [November 1999]: 94), who says that “at the very least, we must insist that believers under both covenants are expected to give generously.”

94. See Garland (2 *Corinthians*, 366–67), who also notes that the Macedonians may have been able to be so sacrificial because they could relate to the Jerusalem saints (*ibid.*, 367). See also Paul Barnett, *The Second Epistle to the Corinthians* (Grand Rapids: Eerdmans, 1997), 393.

95. Davis, “Are Christians Supposed to Tithe?” 96.

96. See Martin, 2 *Corinthians*, 254.

97. This verse (2 Cor 8:4) could be viewed in one of two ways: (1) those believers may have wanted to contribute to the collection; or (2) they may have wanted to experience the fellowship produced by being involved with the collection (Blomberg, *Neither Poverty nor Riches*, 192). Martin is probably correct in his analysis that the Macedonians, who were by no means wealthy, were “begging” Paul to be involved with the collection (Martin, 2 *Corinthians*, 254).

98. See Blomberg, *Neither Poverty nor Riches*, 194.

others) with enough resources so that the Jerusalem believers might have their needs met.

The meaning of 2 Cor 8:13 is captured well by the NLT: "Of course, I don't mean you should give so much that you suffer from having too little. I only mean that there should be some equality."⁹⁹ Paul does not want the Corinthians to give so much to the Jerusalem church that they end up needing an offering for themselves. To give so much that one ends up in debt is foolish.¹⁰⁰ Paul's main point in 2 Cor 8:12–14 is not that he desires the Corinthians and the Jerusalem church to switch places. Rather, he urges the Corinthians to give as they said they would and to do so out of love.

Another principle that can be derived from 2 Cor 9 is found in v. 6. Paul illustrates this principle by saying that no farmer would ever consider his seeds wasted when he sowed. Therefore, "plentiful giving will result in a plentiful harvest."¹⁰¹ This does not mean that we should give so we can get more for ourselves but that one motivation for giving is that God will bless us so we can continue to be generous.

The principle derived from 2 Cor 9:7 concerning the amount of giving was discussed above. However, this verse concludes by saying that the giver should be ἡλαρόν ('cheerful') in his giving. The OT background for this is Prov 22:8 (LXX):¹⁰² "God loves [or blesses] a cheerful and generous man."¹⁰³ Barnett summarizes this principle succinctly: "only a real appreciation of God's grace to us can prompt us to give 'cheerfully'."¹⁰⁴

Philippians 4:15–20. Philippians 4:15–20 functions as an indirect "thank you" from Paul to the Philippians, which was in keeping with Greco-Roman societal norms.¹⁰⁵ A few details of this passage will now be

99. Barnett (*The Second Epistle to the Corinthians*, 412–14) provides exegetical support for this translation.

100. See Garland, *2 Corinthians*, 382.

101. See *ibid.*, 405.

102. So C. K. Barrett, *The Second Epistle to the Corinthians* (BNTC; London: Hendrickson, 1973), 236.

103. We will abstain from correlating ἡλαρόν with 'hilarious' (as many do), since doing so constitutes an etymological fallacy. Though the English word may possibly have been derived from a form of the Greek word, the English word *hilarious* does not impact the meaning of the Greek word ἡλαρόν. See D. A. Carson (*Exegetical Fallacies* [2nd ed.; Grand Rapids: Baker, 1996], 34), who calls this reasoning "sheer semantic anachronism" and says, tongue firmly in cheek, "[p]erhaps we should play a laugh-track record while the offering plate is being circulated." Barnett (*The Second Epistle to the Corinthians*, 438 n. 14) mentions that our English word *exhilarating* is a derivative of this Greek word. This seems more appropriate, but the same caution applies.

104. Paul Barnett, *The Message of 2 Corinthians: Power in Weakness* (Downers Grove, IL: InterVarsity Press, 1988), 153.

105. Gordon D. Fee, *Paul's Letter to the Philippians* (NICNT; Grand Rapids: Eerdmans, 1995), 446–47. For another view, see Karl Barth (*The Epistle to the Philippians* [trans. James W. Leitch; London: SCM, 1947], 126–27), who says that, rather than saying thanks, Paul treats their offering "not as a matter of obligation between man and man but as a thing that is great and gratifying because it represents an offering well pleasing to God."

examined to see if and how the Philippians' giving was synchronized with the principles Paul set forth more prescriptively in other passages.

First, the Philippians' giving was closely related to the relationship they had with Paul.¹⁰⁶ Second, their giving was related to the gospel. Third, they were the only church to participate in this sort of relationship with Paul. Fee points out that the language is of a business transaction:

"in the matter" = opened an account;
 "giving" = credit;
 "receiving" = debit;
 "profit which increases to your account" = interest.¹⁰⁷

Therefore, the gift that Paul has in mind is not limited to but includes money. The phrase in 4:18 ("paid in full") adds to this theme as well. Therefore, we should understand the phrase "shared with me" to refer to the "partnership entered into."¹⁰⁸ The uniqueness of this partnership was that it was three-way: Paul, the Philippians, and the gospel.

Finally, it must be noted that Paul refers to the gift(s) as meeting his "needs."¹⁰⁹ As the Philippians supplied Paul's need, so God would supply their needs (Phil 4:19).

Three aspects of this passage stand out.¹¹⁰ First, as Paul mentions the need (ὅστέρημα) of those in Jerusalem in 2 Cor 8:14, here he discusses his own need (χρεία; Phil 4:16). When Christians see a need on the part of a fellow believer—especially a minister of the gospel—they should attempt to meet it if they are able. Second, Paul's use of 'paid in full' (ἀπέχω πάντα) indicates that the Philippians had no obligation to him. His motive in this passage is not to raise more funds but to express thankfulness. The Philippians' giving was an example of voluntary giving; they gave what they had purposed in their hearts, not a set, required amount. Finally, they gave generously. Verse 18 contains two words (περισσεύω 'abound'; πεπλήρωμαι 'filled up') that communicate the exceeding generosity of the Philippians' gift to Paul.

106. Fee, *Paul's Letter to the Philippians*, 440–42.

107. Ibid., 443. See also Marvin R. Vincent, *A Critical and Exegetical Commentary on the Epistles to the Philippians and to Philemon* (ICC; Edinburgh: T. & T. Clark, 1897), 148–49; F. F. Bruce, *Philippians* (NIBCNT; Peabody, MA: Hendrickson, 1983), 152, 154; H. C. G. Moule, *Philippian Studies: Lessons in Faith and Love from St. Paul's Epistle to the Philippians* (New York: Armstrong, 1897), 249 n. 1; I-Jin Loh and Eugene A. Nida, *A Handbook on Paul's Letter to the Philippians* (Helps for Translators; New York: United Bible Societies, 1977), 145–47.

108. Fee, *Paul's Letter to the Philippians*, 444.

109. Ibid., 446 n. 30; Fee successfully defends the position that χρεία refers to 'need', not 'request'.

110. One difference between this and other passages on giving in Paul may be that the Philippians' giving may not have been systematic (cf. 1 Cor 16:1–4). Compare with J. B. Lightfoot, *St. Paul's Epistle to the Philippians* (London: Macmillan, 1873), 166.

Summary

TABLE 1. *Principles of New Testament Giving*

	<i>Principle</i>	<i>Description</i>	<i>Reference</i>
1	Systematic	Give on a regular basis, that is, weekly, biweekly, monthly, etc.	1 Cor 16:1
2	Proportional	Give as you have been prospered; according to your ability	1 Cor 16:2; 2 Cor 8:2–3
3	Sacrificial, Generous	Give generously, even sacrificially, but not to the point of personal affliction	2 Cor 8:2–3, Phil 4:17–18
4	Intentional	Give deliberately in order to meet a genuine need, not out of guilt merely to soothe a pressing request	2 Cor 8:4, Phil 4:16
5	Motivation	Our motivation for giving should be love for others, a desire for reciprocity, and an eye to the reward from God	
a	Love	As Jesus died for the sins of others, believers should give of themselves out of love	2 Cor 8:9
b	Equality	Believers are to give so that all needs are met	1 Cor 9:14–15, 2 Cor 8:12–14; cf. Gal 6:6
c	Blessing	Give in order to receive more from God so that you can continue to bless others generously	2 Cor 9:6
6	Cheerful	God loves a cheerful giver	2 Cor 9:7
7	Voluntary	Giving ought to be done out of one's free volition	2 Cor 8:2–3, 8; 9:7; Phil 4:18

CONCLUSION

The principles of giving stated above all require one key element: a relationship with God. In the end, obedience in giving comes down to our relationship with the Father. Christians need to be willing to give whatever the Lord may ask, whether it be 1 percent, 5 percent, 10 percent, 20 percent, or 100 percent.¹¹¹ Radical obedience to his guidance is required.

Each one of the principles above is associated with our relationship with God. Far from being “emotional and mystical theology,”¹¹² these

111. Note Brandenburg (*Die Kleinen Propheten II*, 153), who says, “The Law demands that we give ten percent—but the Spirit of God makes us one hundred percent God’s possession, with all that we own. All is his! And we are his stewards, who must give an account to him for every penny we spend” (authors’ translation).

112. See Mizell, “The Standard of Giving,” 36. It is difficult to understand how this criticism is attached to “grace giving.” Mizell himself says that, after the tithe is rendered, the

sound principles from the teaching of Paul will greatly test and grow our faith and dependence upon him. Carson demonstrates wisdom in saying that, rather than quibble over some of the questions concerning tithing, we should ask, "How can I manage my affairs so that I can give more?"¹¹³

Giving our resources to aid the ministry of God should not be viewed as burdensome. According to Blomberg, "Christian giving is a gift from the grace of God, which he enables Christians to exercise."¹¹⁴ With the proper perspective, the more one gives, the more joy one can find in giving.

While some have argued that Christians should no longer use the word *tithe* because of the inherent OT connotations, Blomberg supports the notion of a "graduated tithe."¹¹⁵ This is defined as the "more money one makes, the higher percentage he or she gives."¹¹⁶ The context of these comments by Blomberg is the overarching topic of poor Christians having their *needs* met.

Blomberg's testimony regarding how he has been led to give is inspiring. However, Blomberg is not altogether clear in *Neither Poverty nor Riches* on whether or not Christians are required to give a minimum of ten percent.¹¹⁷ Many tithe supporters seem to assume that those arguing against tithing are simply trying to find a way to keep more of their money. For example, "[n]on-tithing Christians quite often seek to exonerate themselves by saying that tithing is legalistic and that Christians are no longer 'under the Law,'"¹¹⁸ or "[t]his writer cannot see how a born-again Christian, who has been saved by the grace of God, snatched out of hell, and promised eternity with Jesus in heaven, can expect to negate what God ordained in the Old Covenant and give less than a tithe."¹¹⁹ Many assume that those who do not believe in the tithe need exoneration and are giving less than ten percent. This assumption is patently false.

Blomberg correctly observes that "[t]he standard Paul exhorts us to follow is actually a more stringent one than the traditional tithe. If most

believer is free to give whatever God lays upon his heart. Therefore, he apparently only utilizes "emotional and mystical theology" for himself after ten percent has been paid.

113. Carson, "Are Christians Required to Tithe?" 94. Of course, we find this subject important enough to justify a certain amount of "quibbling."

114. Blomberg, *Neither Poverty nor Riches*, 191.

115. *Ibid.*, 194–95. The phrase "graduated-tithe" is, in one sense, "nonsensical." If one understands *tithe* to mean ten percent, then the phrase "graduated-ten percent" does not make much sense. If one understands *tithe* to mean a set percentage of religious giving, then "graduated-percentage giving" makes sense.

116. *Ibid.*, 194.

117. However, it appears that he would deny the requirement of tithing as defined in the present essay. For example, Blomberg (*Neither Poverty nor Riches*, 198) says that a ten percent tax on all Christians would "lead to great inequality between the very rich and the very poor."

118. Davis, "Are Christians Supposed to Tithe?" 86.

119. Mizell, "The Standard of Giving," 31. This quotation is especially troubling owing to its inflammatory rhetoric. Also, Mr. Mizell and one of the authors of the present article have discussed this issue many times. Mizell was fully aware before, during, and after writing his article that Christians who support "grace giving" are not doing so in an effort to justify giving less than a tithe. Blomberg's testimony appears to be an excellent example of one who freely gives and does so not out of necessity to meet the standard of the tithe.

affluent Western Christians were to be honest about the extent of their surplus, they would give considerably higher than 10% to Christian causes.”¹²⁰ Kaiser states that, “if a tenth was the minimal amount under the Law, how can Christians do any less? Perhaps we should consider not how little but how much we can give, seeing how richly blessed we are in Christ.”¹²¹ Research has shown that even in churches where tithing is taught the members are giving less than ten percent.¹²² It may be possible that the teaching of tithing actually causes at least some people to give less. Many do not take into consideration that the motivation for not teaching tithing is one of faithfulness to Scripture, not greed. Our giving is not optional, and it should not “depend on our whim or personal feeling. . . . [T]he basis of our giving should be our love and devotion to God, in gratitude for His inestimable gift to us.”¹²³

120. Blomberg, *Neither Poverty nor Riches*, 198–99. See also Mark F. Rooker (*Leviticus* [NAC 3A; Nashville: Broadman and Holman, 2000], 329), who says that the “Christian is called to a higher ethical plane.”

121. Walter C. Kaiser, “Leviticus,” in *NIB*, 1191. While we agree with the spirit of this statement, a few additional comments should be made. First, we have argued that a tenth was not the minimal amount. Second, while it is true that the redirected question is appropriate, the statement neglects to answer the question of whether or not a Christian, due to financial hardships, and so on, could give less than a tenth and not be disobedient to Scripture. Kaiser hints at an answer when he says that, while a tenth was the OT standard, “the NT answers with another formula.” His argument is against “impulsive or capricious giving” and in favor of orderly, regular giving.

122. It has been argued (not in writing) that if teaching on tithing were replaced with “grace giving,” then churches could not survive financially. This pragmatic argument does not hold for many reasons. But the following data suggest that even where tithing is taught, it is not practiced. Barna’s research has shown the following: “More Americans claim to tithe than actually do: 17% of adults claim to tithe while 6% actually do so (2000).” “12% of born again Christians (compared to 3% of non-born-again) tithed their income to churches in 2000.” See George Barna, “Stewardship,” <http://www.barna.org/FlexPage.aspx?Page=Topic&TopicID=36> (accessed October 21, 2005). Another study, released April 5, 2000, showed the following: “One of the central teachings of many Protestant churches is that the Bible commands people to donate 10 percent of the annual income to the church. The survey confirmed that the admonition is rarely followed. One out of every six born again Christians (16%) gave no money to his/her church during 1999. The proportion who tithed to their church was just 8%.” Also, “In general, the more money a person makes the less likely he/she is to tithe. While 8% of those making \$20,000 or less gave at least 10% of their income to churches, that proportion dropped to 5% among those in the \$20,000–\$29,999 and \$30,000–\$39,999 categories; to 4% among those in the \$40,000–\$59,999 range, down to 2% for those in the \$60,000–\$74,999 niche; and to 1% for those making \$75,000–\$99,999. The level jumped a bit for those making \$100,000 or more, as 5% of the most affluent group tithed in 1999.” But do these churches teach tithing or “grace giving”? Barna said: “At the same time, however, the vast majority of those individuals attend churches that teach a biblical responsibility to tithe.” See George Barna, “Evangelicals Are the Most Generous Givers, but Fewer than 10% of Born Again Christians Give 10% to Their Church,” http://www.barna.org/FlexPage.aspx?Page=Barna_Update&BarnaUpdateID=52 (accessed October 21, 2005). Another study demonstrates the weakness of giving in American churches: in 1916, Protestants gave 2.9% of their income; in 1933 (during the Great Depression), they gave 3.2%; in 1955, they gave 3.2%; in 2000 (“when Americans were over 450% richer”), they gave 2.6% (see anonymous, “Giving Research,” <http://www.emptytomb.org/research.html> (accessed May 1, 2006)).

123. MacArthur, *Hebrews*, 179.