

Questions:

Does God require NT believers to tithe? Isn't the NT principle that everything belongs to God and we should want to give more than OT believers gave? In other words, is a tithe all God requires from us in our giving? Or should we be giving more than the tithe?

Answer:

First things first, and the first thing that has to be addressed in response to your question is the relationship between the Old and New Testaments. Despite the vexed nature of this question, I am convinced that the principle that best states this relationship is *Everything God required of His people in the Old Testament applies to us today either directly or in principle unless He has stated or implied that it does not*. You've probably heard the exact opposite: "Nothing in the Old Testament applies to us today unless it is repeated in the New Testament." I believe this idea is unbiblical for two main reasons.

First, neither Jesus nor any other New Testament writer even hints that they viewed the Old Testament in this way. In fact, they freely quote the OT and Mosaic Law as being directly applicable to us (e.g., 1 Pet. 1:15-16; Eph. 6:1-3). Perhaps the most abused text on this subject is the Jerusalem Council decision in Acts 15. Most people fail to observe the reason the apostles limited their injunction to only four commands, three of which had to do with food. The apostles did *not* say that the only things from the Law that the Gentiles have to keep is that they don't eat food offered to idols, abstain from sexual immorality, and don't eat anything strangled or eat blood. They mention these four items only because "Moses has had throughout many generations those who preach him in every city, being read in the synagogues every Sabbath" (Acts 15:21). In other words, the Council did not need to spell out all that God required of the Gentiles. The Gentiles had plenty of access to the synagogue and could learn what God required of them from the Old Testament, especially from the Mosaic Law. The Jerusalem council gave the four specific commands they did for two reasons: (1) to highlight the issues most likely to cause problems between Jews and Gentiles--eating blood, things strangled, or food offered to idols, and (2) to warn against the Gentiles' most frequent temptation: sexual immorality.

Second, since God does not change in His character, what pleased Him in the past will still please Him in the present. What displeased Him then will displease Him now. Therefore, anything that God desired and required His people to do in the past applies to us today either directly or in principle, *unless He has told us differently*.

When it comes to tithing, Scripture implies that, long before Moses, God had revealed that it was appropriate to tithe, that is, give a tenth of one's increase to God. Abraham reflects this in his tithing to Melchizedek (Gen. 14:20), as does Jacob in his manipulative vow in Genesis 28:20-22. When God gave the gracious gift of His law to Israel at Mt. Sinai, He included this already revealed principle of tithing there as well.

The first reason God requires His people to tithe is to remind us that everything we have actually belongs to Him. We easily forget that we are only managers and stewards; He is the owner. He owns everything because He created it all (Gen. 1:1; Psa. 24:1). Everything we have comes from Him (1 Cor. 4:7). In fact, He even owns us (Isa. 43:1; 1 Cor. 6:19-20). Abraham gave a tithe to Melchizedek for this very reason. He recognized that it was God who had delivered his enemies into his hands, and it was God who had enriched Him (Gen. 14:20; cf. Gen. 24:35). God reminded Israel of His total ownership of everything at Mt. Sinai—"all the

earth is Mine” (Exod. 19:5), and again prior to entering the Promised Land—“The land, moreover, shall not be sold permanently, for the land is Mine; for you are but aliens and sojourners with Me” (Lev. 25:23).

The second reason we should tithe is gratitude. Since all that we have comes from God (Jam. 1:17), we should gladly and joyfully express our gratitude for His goodness through giving to His work a tenth of our increase. This principle of gratitude and gladness in giving runs through the entirety of God’s word. In Deuteronomy God commands His people repeatedly to bring their tithes with joy for all the blessings they have received: “bring ... your tithes, the contribution of your hand, your votive offerings, your freewill offerings, ... and you and your households shall eat before the LORD your God, and rejoice in all your undertakings in which the LORD your God has blessed you” (Deut. 12:6-7, 11-12; 14:22-26). Paul reflects this OT principle when he writes, “The Lord loves a cheerful giver” (2 Cor. 9:7).

Perhaps a quick overview of OT tithing regulations will further clarify why God wants us to tithe. God set up a 7-year agricultural system in Israel. On years 1, 2, 4, and 5 the non-Levites were to tithe the increase of their harvest and of their livestock to the central sanctuary, i.e., the Tabernacle/Temple (Lev. 27:32; Deut. 12:5-7, 17-19; 14:23; 26:12). Upon arriving at the central sanctuary, they were to use their tithe to hold a meal for their family, their servants, and the Levites living near them (Deut. 12:17-18; 14:23-27). This meal was to celebrate God’s blessings upon them (Deut. 12:18; 14:26). The remainder of the tithe, which would have been most of it, was then given to the Levites for their support since they worked at the central sanctuary (Num. 18:21-24). If a person lived so far from the central sanctuary that he could not transport his tithes there, he was to sell his tithe, take the tithe money, journey to the central sanctuary, provide a feast as previous described, and then give the remainder of the money to the Levites (Deut. 14:24-27).

On years 3 and 6, the Israelites were to bring their tithes into their local towns to provide for the local Levites, resident aliens, orphans, and widows (Deut. 14:28-29; 26:12). On the seventh year they would tithe only their livestock since they were not to plant or harvest anything that year (Lev. 25:4-7). The Levites, on the other hand, were to give a tenth of the tithe they received to the Aaronic priests every year (Num. 18:28-29). This was how the priests received their support.

In addition to providing for the support of the Levites and priests, the tithe provided an opportunity for God’s people to eat and rejoice in how He had blessed them (Deut. 12:7, 18). It also provided for the poor, the orphaned, the widowed, i.e., those who could not provide for themselves. The reason the Lord required His people to tithe was “so that you may learn to fear the Lord your God always” (Deut. 14:23), and “that the Lord your God may bless you in all the work of your hand which you do” (Deut. 14:29).

Unfortunately, God’s people often failed to pay their tithes. The results were disastrous: since the Levites did not receive the support they needed, they had to work and could not properly care for the Temple (Neh. 13:10-12). As a result, the spiritual well-being of the nation suffered. Further, God considered Himself robbed and permitted “the devourer” to destroy their crops (Mal. 3:8, 10). Yet God graciously called His people to renew their love for Him and test His bountiful goodness by tithing. He promised to open the windows of heaven and pour out an overflowing blessing upon them (Mal. 3:9).

Having said all this, I have only begun to touch the OT data on giving beyond tithing. The idea that tithing was a minimum OT standard is false. God expected His people to give offerings at the three pilgrim feasts: Passover, Pentecost, and Tabernacles (Deut. 16:16-17). In

addition to these offerings, God provided means for His people to offer thank offerings (Lev. 7:12-15), vow offerings (Lev. 23:38), and other kinds of offerings.

I'm afraid many Christians have completely lost sight of the biblical purposes for tithing. Foremost is God's desire to remind us that He is the center and focus of our lives, including our finances. Tithing promotes the fear of the Lord by reminding God's people, that He owns it all, that He is the source of all blessings, and that He is worthy of our joyous thank offerings of tithe. Further, tithes (and offerings) are God's method of providing for spiritual leaders whom He has chosen to serve Him and His people. How many churches are suffering spiritually because they fail to provide even a tithe of their increase to support their spiritual leader? And, let's not forget that God designated the tithes of the third and sixth years to provide for the poor and needy!

You ask, "But what about the NT?" On two separate occasions, Jesus pronounced woe on the Pharisees' hypocrisy regarding tithing. In Luke 11:42a, Jesus said, "You pay tithe of mint and rue and every kind of garden herb, and yet disregard justice and the love of God." The Pharisees were tithing "down to the penny," but missing the main things: justice and love for God. We must make sure that we are not guilty of this kind myopic attention to detail that loses sight of loving God and others. At the same time, we must not overlook what Jesus said in the second half of Luke 11:42, "but these are the things you should have done without neglecting the others." In other words, it is not tithing versus loving God. It is both. We should tithe (a small concern) and not fail to love our neighbor and God (the biggest concern). Here then is our Lord Jesus Himself affirming the necessity of tithing (see also Mat. 23:23).

Because I find nothing in the Apostle Paul's writings or other NT writings that states the OT requirements for tithing were fulfilled in Christ or annulled by Him, I assume the principles they represent are still valid. When we study the NT, we find that it teaches that giving should be proportionate, reciprocal, systematic, and generous (1 Cor. 16:2; 2 Cor. 8:14-15; 9:6). Our giving should encompass needy saints (Rom. 12:13, 2 Cor. 9:12), the sick and aged (Acts 20:35), ruling and teach elders (1 Tim. 5:17), Bible teachers (Gal 6:6-10), widows (1 Tim. 5:8-16), strangers (Heb. 13:2), and missionaries (3 John 5-7).

So, in answer to the original questions: Yes, God requires us to tithe. No, I see no essential differences between the NT and OT principles for giving. No, a tithe is not all God expects from us. And, yes, we should be giving more than the tithe, as we are able (1 Cor. 16:2). Let's remember 2 Cor. 9:6, "He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully."