

The Tithe

All mentions of tithes in the Scriptures

- Genesis 14:20 Abraham gave a tenth of his spoils of war to Melchizedek after rescuing Lot and his family. According to Keil and Delitzsch, giving a tenth of the spoils to God was the custom of the time. So, this action indicated that Abraham considered Melchizedek to be a proper priest of the only true God.
- Leviticus 27:30, 31, 32 A tenth of all agricultural production was the Lord's: seed, fruit, and livestock.
- Number 18:24, 26, 28 The tithe was to be presented to the Levites, who in turn were to present a tenth of that to the Lord as an offering. The reason given was that the Levites did not receive a land inheritance.
- Deuteronomy 12:6, 11, 17, 14:22, 23 Tithes were to be presented and/or eaten at the place of the Lord's choosing (where the tabernacle was located). This indicates that not all of the tithe was for the Levites' personal use, but also was for a large sacrificial meal.
- Deuteronomy 14:24 If the place of the Lord's choosing is too far to transport the produce or livestock, the tithe could be converted to cash for easier transport. At the chosen location, the money was to be converted back into produce and then presented and/or eaten. The money was not given. Rather, the money was to be converted back to agricultural goods first, of a form at the discretion of the giver.
- Deuteronomy 12:28 In the third year, the tithe was to be brought to the local Levites (see alternate option in Deuteronomy 26:12 below). Apparently, the tithe was presented at the place of the Lord's choosing (the tabernacle or Temple) in the other years.
- Deuteronomy 26:12 In that third year, the tithe could also be distributed to the stranger, the orphan, and the widow.
- 2 Chronicles 31:5, 6, 12 During the reformation under Hezekiah, the tithe began to be practiced again. Hezekiah gave the reason that the priests and Levites might devote themselves to the Law of the Lord.
- Nehemiah 10:37, 38, 12:44, 13:5, 12 During the time of Nehemiah, the tithes were brought for the priests who were ministering in the house of God. The Levites received these tithes. A tithe of the tithes went to the storehouse in the Temple. The tithe was so that they would not neglect the house of God.
- Amos 4:4 Amos complained about the calf worship cult and its tithes.
- Malachi 3:8, 10 Bringing less than the prescribed tithe was deemed robbery of God.
- Matthew 23:23, Luke 11:42 Jesus chastised the Pharisees for attending scrupulously to tithes while overlooking justice and mercy and faithfulness.
- Luke 18:12 A self-righteous Pharisee considered his tithe a mark of righteousness.
- Hebrews 7:5, 6, 8, 9 The summation is that Abraham considered Melchizedek to be a legitimate priest of God. Further, Abraham considered Melchizedek to be greater than himself in some way. So, Melchizedek was presented with a tenth of the spoils of war. However, no reasons are given in the text for this gift. A reasonable conclusion is that Abraham considered this to be the right thing to do.

Is the tithe God's eternal standard for giving?

- No reference is made of an individual Christian or group of Christians practicing the tithe. This lack of mention casts some suspicion on whether the first century church practiced tithing. While this observation cannot disprove the existence of the practice, it seems odd that something of that magnitude would escape mention, considering the descriptions in Acts 2:45, 4:34, 1 Corinthians 16:1 – 9, 2 Corinthians 8:1 – 9:15, among others. The scene in Acts 4:35 describes people divesting personal wealth, not presenting a portion of income.
- If the modern preacher is in the place of the Levite or of Melchizedek, then he should receive it only every third year (Deuteronomy 12:28, 26:12). If we want to keep the practice, we need to keep the whole practice.
- The tithe could also be shared with strangers, orphans, and widows, not just the Levites. Gifts for strangers, orphans, and widows did not first pass through the Levite.
- A tithe of the tithe was to be used as a sacrificial meal. The modern application of this would be uncertain.
- The modern preacher is not a priest as in the Mosaic era. Now, we are a kingdom of priests.
- The modern preacher is an equal inheritor in the kingdom, unlike the Levites. So, at least one of the reasons for the tithe is no longer valid.
- Most importantly, drawing a grand summary from such limited information is speculation, a practice soundly condemned in the New Testament.

How much should we give?

Matthew 5:20 plainly states that our righteousness must exceed that of the scribes and Pharisees. They were famous for making a great show of performing the tithe while finding loopholes to retain their wealth. Many areas of righteousness exist. One of them is giving. Ours must significantly exceed that of the scribes and Pharisees, both groups being agreed that a tenth was the requirement. We surely must exceed this. Further, in 2 Corinthians 8 and 9, Paul was stunned by the liberality of the gifts of the Macedonians. Paul was a Pharisee, so he understood tithing. The gifts of the Macedonians must have been significantly greater than a tenth.

To what should we give?

The early Christians gave for many purposes: famine relief in Jerusalem, support of traveling teachers, support of teachers in general, elders, prisoners, widows, orphans, and ne'er-do-well brethren. This certainly does not exhaust the list, but it's a start.