

# Tithing

by Paul Winslow

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The purpose of this paper is to discuss the subject of tithing as it is presented in scripture, particularly in the Old Testament.

The first mention of tithe (a tenth) is in Genesis 14:20 where Abraham meets Melchizedek on his return from the defeat of the kings who had attacked Sodom and carried Lot away captive. Melchizedek is identified as not only the king of Salem, but a priest of the Most High God. In the brief account it seems clear that Abraham gave him a tenth in recognition that the Most High God had delivered his enemies into his hand, and therefore really owned the spoil resulting from the victory. In Hebrews 7, beginning with verse 4, the author points out that it was legitimate for God's representative to collect a tenth from those with the promise, whether it was from Abraham (given to the priest of the Most High God) or from the children of Abraham (given to the Levites, the priests of God). The question is, where did this idea come from of paying a tenth of something to a representative of someone who is in an ownership position?

Keil and Delitzsch in their commentaries both on Genesis and Deuteronomy refer to the fact that in the ancient world it was well established that a land owner could collect a 10% fee, i.e., a tithe, from those who used the land for making their livelihood. Also, it was generally accepted that if one king, for instance, assisted another king in battle and made possible the winning of the battle, then he was entitled to the spoil---that is, he became owner of the spoil. It is therefore not hard to make the connection that God, in His revelation of Himself to both Abraham and then the children of Israel, would utilize this principle to remind them that He was really the owner of the land of Canaan (in the case of the Israelites given the land through the power and strength of God) and owned the spoil as a result of Abraham's victory by the power of God (Abraham only had 318 men with him when he pursued 5 kings from the north and defeated all of them).

In Deuteronomy 26, starting with verse 1 through verse 10, you have God establishing the tithe which is called the first of the produce of the ground which the children of Israel are to pay each year. Now this is mentioned a number of other places in Deuteronomy; for example in 14:22 where it says,

**"You shall surely tithe all the produce of what you sow which comes out of the field every year."**

Now in addition to the ownership fee (the tithe) which the Israelites were to bring to God each year, they were to additionally give the Lord free-will gifts and offerings. Generally speaking, these free-will gifts and offerings were used to build the temple, repair the temple, furnish it, and in effect keep the religious activity of the nation operational economically. In addition, the Israelites were to give gifts to support the prophets. (Tithes were never used for prophets or teachers rabbis.) However, the tenth God specifically set aside for certain purposes.

The first purpose for the ownership fee was that it be used by the Levitical priests as their inheritance or portion since they received no apportionment of actual land in Canaan like the rest of the tribes. This is stated for us in Deuteronomy 10:8-9, plus Numbers 18:21-24. It's interesting to note that in Numbers 18:26 the Levites themselves, after receiving the tithe from the sons of Israel, must pay a tenth of that to the Lord as well.

So far we see God has instructed that His ownership fee be used each livelihood of His priests, the Levites. (This certainly makes sense did not receive land as an inheritance, but rather the ownership fee from all the land of Canaan as their inheritance.) God does add one more bit of instruction for His tithe. We find this back in Deuteronomy 26:12. Here we find a change to the usual practice of giving the tithe to the Levite each year.

Every third year according to God's instruction, the tithe is to be divided in thirds: one-third going to the Levite, another third going to the stranger in town and and last third going to the orphan and widow. This is even clear in Deuteronomy 14:28-29 where this third year's tithe is to be retained within each community for distribution among these three classes of people. The result of this instruction from the Lord was that God, being the owner of the land from which all wealth came, was saying to Israel,

"My ownership fee is to be used for three purposes: One, to maintain a priesthood for all of you which will mediate your relationship with Me and act as a bridge whereby redemption from Me can flow to you, and whereby sacrifices of repentance can flow from you to Me. Two, all strangers (merchants, tourists, travelers, those seeking truth, etc.) are to be treated with hospitality when they come to My land. You Israelites, therefore, are to be stewards of My funds set aside for this purpose and offer food and lodging in your own homes for all Gentile visitors."

(Incidentally, the result of such a program would be that there would be no motels or other impersonal traveler facilities in Israel, but everyone is welcomed into a home to be included with a family in their daily worship, thanksgiving, eating etc. What a beautiful way to acquaint pagans with the One True God.)

"Three, you Israelites are to personally be stewards of My funds which are earmarked to take care of all widows and orphans in your community."

God says He is responsible for widows and orphans, and thus His social security system is administered by each Jewish family to help those who do not have produce coming from the land rather than depending on some government operation to care for them.

As can be seen from the above, God designed a beautiful system to take care of specific needs as well as demonstrate His ownership and benevolent control of the prosperity for Israel. After all, He's already promised that their crops would be abundant, the rains be adequate, and protection from wild beasts and enemies would always be available provided they worshipped Him alone. It was a perfect system of economics. The problem, of course, is that Israel, most of the time, failed to be obedient and ultimately you have God chastising them because they not only didn't give appropriate offerings to Him, but they had "robbed" God by not paying the tithes as Malachi 3:8-10 states clearly. As a side note, it is ironic that by the time of Jesus' birth Israel had commercial inn establishments with their cold and impersonal nature, though there was no room found in such an inn for Jesus to be born and He ended up in a stable. How sad!

In the New Testament there is no mention of believers paying tithes, nor any command that they do so. This makes sense since the Body of Christ is a spiritual kingdom, not connected to any land at all, but spread throughout the whole world, its members being neither Jew nor Greek but a new race of people in Christ Jesus. Therefore, it makes no sense for believers to pay a tithe which was largely used in the Old Testament for maintaining a system of priests, since all believers are priests and do not need a go-between themselves and God. Actually, believers are to consider that all they own and receive economically belongs to God. For example, we are told we are not our own but are bought with a price. Further, we are told that we are stewards of all that God has given us, and that He has the right to tell us what to do with our time, resources, income, etc.

It may be advantageous for a New Testament believer to decide to give the Lord a percentage of his income as a sort of guide or planned program for giving, and that percentage might be 10%. But such a plan or percentage should be arrived at through prayer with the Lord Himself, rather than an automatic acceptance of the Old Testament tithe. Furthermore, New Testament truth makes it very clear that all believers are responsible to care for widows and orphans and to extend hospitality to strangers in whatever age or social economic structure they live in. Obviously, this varies greatly depending on the individual circumstances of a Christian. At one point he might be a slave and totally unable to do much in this area, and at other times a Christian may have the freedom and capacity to do a great deal in this area.

In conclusion, it is my prayer that the Lord will guide each person in his stewardship of resources which the

Most High God has graciously provided us.

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