

## **Tithing Position Paper**

Generosity is a theme that is interwoven through the entire Bible. Starting in Genesis we see God demonstrating great generosity towards Adam by providing him with a diversity of foods to eat and giving him dominion over the earth. Displays of generosity continue throughout the Bible, and in Revelation we see God's people generously giving their praise by the casting of crowns and offering of incense.

The tithe seems to do a good job of focusing the principle of generosity for God's people. Under the Old Covenant we see tithing codified in the law for the purpose of supporting the work of the priests and to provide for the widow, orphan, and sojourner. God's purpose and plan does not change in the New Covenant and caring for these same groups of people remains the central focus of New Testament giving. Jesus does affirm the practice of tithing and explains that while generosity is far more than the tithe it certainly is not less. Ultimately, Jesus models perfect generosity by becoming poor so that by his sacrifice we might become rich.

This paper will explore the tithe in both the Old and New Testaments and will also address the Biblical view on generosity. Although generosity is a broad concept and does extend into all areas of Christian life, for the purposes of this paper we will deal with it primarily in the context of being generous with money. This is a vital topic because the Bible makes clear that the relationship we have with money will always impact our relationship with God.

### **Tithing before the law**

The first instance of the "tithe" is found in Genesis 14 when Abram offers Melchizedek ten percent of everything as a token of gratitude and an acknowledgement of being under spiritual authority. Next, Jacob vows to give ten percent to the Lord. Genesis 28:22 says that "all you have given me I give you ten percent." Jacob, like Abram, gives this offering out of thanksgiving. He recognized that all he had was from God and that without the Lord's provision he would have nothing. The principle we see here is that we do not give to move God but rather we give because God has moved us.

### **Tithing after the law**

God formally institutes the tithe for the nation of Israel and provides rules for what to give and how to give it. While not an exhaustive list, the following are some key texts on the tithe. Leviticus 27:22-29 makes explicit what is to be tithed. Deuteronomy 14:22-29 describes how to give and the purpose of tithing. Numbers 18:21-24 and 2 Chronicles 31:4-18 show that tithing is God's prescribed way of supporting certain ministries which he ordained. Malachi 3 shows that tithing correlated with material blessing to the nation of Israel and that withholding tithes was tantamount to robbing God.

All Old Covenant giving was designed to point the giver to their need for God. God's intent for the tithe seems to be threefold: first, to remind His people to depend on and worship Him [Deut 14:23, 26]; second, as a kind of social security system to provide for the needs of the disadvantaged [Deut 14:29]; and third, as an inheritance for the Levites who had no land of their own [Numb 18:21-24]. It seems

clear that even under the Old Covenant there was a sense that tithing was not to be isolated from the broader demands of generosity and caring for “the least of these” among the people.

### **Tithing in the New Testament**

There are very few mentions of tithing in the New Testament and only one text that offers any material affirmation of the practice. In Matthew 23:23 Jesus rebukes the scribes and Pharisees for tithing spices but neglecting the weightier matters of the law: justice, mercy, and faithfulness. He tells them that they should have been concerned with these matters “without neglecting the others [meaning the tithe].”

Jesus’ commentary in Matthew 23:23 sets an excellent precedent on how we are to think about the tithe. As New Covenant Christians we are in a sense no longer bound by the law; however, Jesus drew out the heart of the law by asking his followers to go above and beyond the cultural demands of that law. For example, in Matthew 5:21-23 Jesus amplifies the command not to murder by adding that hatred of one’s brother warrants hell. He was showing God’s design for the law was to move us from a response of obedience (do not murder) to a response of love (do not be angry with your brother). In the same way, our giving should move from a response of obedience (I must give something) to a response of love (I want to give generously). The New Covenant Christian should not ignore the tithe but rather understand that we are called beyond the tithe to a much higher standard.

### **New Testament call of generosity**

Jesus calls his followers to radical generosity. For example, in Luke 3:11 he calls them to give fifty percent by giving one of two tunics. The rich young ruler is asked to sell all he has in Matthew 19:21, and his disciples are called to renounce all they have in Luke 14:33.

Paul continues the teaching of extravagant generosity in many places throughout his writings and the epistles in general are full of texts that extol the virtue of generosity and warn about the dangers of greed. 2 Corinthians chapters 8 and 9 are the most extensive text on the matter. Paul commends the Macedonian church for giving “beyond their means” in 2 Cor. 8:3. He then ties generosity to the sacrifice of Jesus in 2 Cor. 8:9. In chapter 9 verse 6 Paul teaches that whoever sows sparingly will also reap sparingly, and whoever sows bountifully will reap bountifully. This seems to be God’s pledge to give a sufficiency for us and an abundance for his works. These verses may be Paul’s answer to Malachi 3:10 where Paul asserts that generosity (you could insert tithing) is not a guarantee of material blessing but rather a guarantee of “an abundance of every good work”.

### **Conclusion**

In the old Testament Abraham’s tithing to Melchizedek can be understood as an acknowledgement of being under an authority greater than himself. In the New Testament we have a greater High Priest and a better promise. Everything is better with Christ, so being under His authority should produce a loving overflow of tithing and beyond because of how He first modeled generosity for us.

At Mercy Hill generosity is not something we want from you but something we want for you. In Jesus Christ you have been given a new family identity and that identity is one of great generosity. We would call Mercy Hill Church to view the tithe as the floor of generosity not the ceiling so that we may experience the harvest of righteousness that Paul references in 2 Corinthians 9:10.

sources

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