

# The New Testament Tithe

by David A. Huston

*This paper is presented as a response to those who say that it is no longer necessary under the New Testament for believers to tithe.*

*Then they faithfully brought in the offerings, the tithes,  
and the dedicated things.... 2 Chronicles 31:12*

WHEN DISCUSSING CERTAIN BIBLICAL DOCTRINES, the either-or approach is often employed. This is especially true when seeking to understand how a doctrine established in the Old Testament should be applied in the New. Tithes is such a doctrine. What I mean is, some would say that tithing was required in the Old Testament as a matter of law; therefore, we can conclude that in the New Testament, tithing is *either* required as a matter of law *or* it is not required at all. But the either-or approach gives us only two possible interpretations and does not always bring us to truth. Often there is at least one more interpretation.

For example, in the Old Testament, man was told an eye for an eye. In the New Testament, Jesus came along saying that He had come, not to destroy the law but to fulfill it. So what does He say regarding the law of retribution? Does He declare that it is hereby abolished and no longer in effect. No, He says, But I said unto you.... This is the law of the Spirit of life in Christ Jesus. This law is a kind that goes beyond the written code and operates in the inner man. It does not eliminate an eye for an eye; in fact, the law of the Spirit cannot work apart from this underlying principle of retribution. But the law of the Spirit goes beyond it by instructing, Turn the other cheek. ”

This is what Jesus meant when He spoke of a righteousness that exceeds the righteousness of the Pharisees. It is a righteousness that goes beyond mere outward compliance with rules and comes out of a God-filled heart.

There are many New Testament ideas that we lovingly adhere to, not because they are explicitly commanded, but because we infer them from the Scriptures. Remember, Jesus put the Bible together so that it could only be fully understood by those who have ears to hear. For example, there is no Scripture in the New Testament that commands local assemblies to have multiple pastor-elders. Yet we

can infer this doctrine from the Scriptures. The same is true of many other important doctrines. For example, no New Testament Scripture explicitly commands the people of God to gather together and sing unto the Lord; no New Testament Scripture commands God's people to fast; no New Testament Scripture commands anyone to receive the Holy Spirit and speak in tongues; and no New Testament Scripture explicitly commands Christian women not to cut their hair. But those of us with a heart to know and serve God derive these things from the Scriptures and follow them as carefully as any moral commandment.

The New Testament is a book of the Spirit, but this does not mean that the Old Testament laws are no longer relevant. God said He would put His law in our hearts by putting His Spirit there. We now keep His law out of love rather than mere obedience. Unfortunately, some apostolic leaders do not understand this. They consider their function to be enforcing apostolic law on people. Hence, the whole issue of tithes and giving has been greatly abused and misused, as have many issues concerning external holiness and submission to authority.

## **The Tithe Principle**

The principle of tithes has been around since Genesis. It was codified in great detail under Moses. Even though many of the details in the Mosaic law have no practical application to us today, we must still extract the principles. Just because it is not discussed in the New Testament does not mean it has no relevance. Whereas we are explicitly told that the ceremonial law has been fulfilled in Jesus (He is our Sabbath, our Passover, our Pentecost, etc), there is no such statement concerning tithes. I believe tithing is one of those matters that was so well established in principle in the Old Testament that there was no need to address it directly in the New.

The principle underlying tithes is that God's people are to honor Him with the first-fruits of their increase, the first ten percent. In our day, this is usually in the form of money. I do not believe tithes is a law per se. I believe it is a matter of faith. It is walking in the steps of the faith of Abraham (Hebrews 7:9-10; Romans 4:12).

I have carefully and faithfully brought my tithes into the local assembly for over 22 years now and have been blessed wonderfully, both financially and in every other way. I cannot say that I am wealthy, but I can say that I have always had enough to pay my bills and I have always had my basic needs supplied on time and in abundance.

I have taught the tithing principle as a matter of faith ever since I founded our

assembly. I can say absolutely that those who are careful and faithful in bringing their first-fruits into the assembly are in general doing well spiritually and financially, and those who only give it when they can afford it are not. They tend to be inconsistent and seem to be always struggling in both areas.

I teach on tithes in our New Believers Class and I mention it about once a year in a general meeting. Everyone who is committed to our local assembly tithes. I have never considered it a salvation issue from the standpoint that since we are not saved by tithing, we cannot say that we are unsaved because we fail to tithe. Again, it is a matter of faith. At the same time, without faith it is impossible to please God.

I certainly agree in principle that 100% belongs to God. But I also believe that He has established the first ten percent as a way for His people to honor Him and as His method for financing the work of the local assembly. This is not to say that anyone is limited to ten percent. To think that you can spend everything you have left after tithes in any way that you want is just as much a law-mentality as thinking you have to pay ten percent to stay out of hell. We are saved by the blood of Jesus through the new birth. Everything else we do is merely what accompanies our salvation, not the basis of it (Hebrews 6:9).

I do not believe that all the tithes belong to a single individual (typically the pastor). This false doctrine is one of the strongest forces standing in the way of the acceptance and implementation of biblical elderships ( You mean I have to share the tithes! ).”Tithes are for the support of ministry, not a particular individual.

## **Further Insights**

The following correspondences revolve around the common belief that tithing originated in the Law of Moses and is no longer required, since we are now under grace and not the Law. This view misrepresents the Law as being merely a set of commandments imposed by God on man for a temporary period of time. It further misinterprets grace as being an excessively lenient attitude that God supposedly has toward human behavior today. This concept of grace divorces it from truth, which is God’s definition of what currently constitutes godly human behavior. John 1:17 states clearly, For the law was given through Moses, but grace and truth came through Jesus Christ. ”

The first letter is from a man who had left a church because of tithes. The second letter is a church leader’s response to this letter. The third is Jim McKinley’s analysis and comments. These letters provide further insight into our thinking on this serious, and frequently misunderstood, doctrine.

## **Initial letter to pastor...**

Dear Bro. D\_\_\_\_\_,

I wanted to send this to you, out of fairness, and because you can't read minds. The comments you made last Sunday about your dream of men robbing God (Malachi 3), were the exact type of comments that have hurt me in the past, and caused me to throw in the towel on any involvement in an organized church. I couldn't believe that you would say such a thing nor actually mean it. The new covenant clearly is one of grace, as it replaced the covenant of the law which Hebrews 8:13 calls obsolete and aging and it will soon disappear.

In II Cor 9:7 Paul clearly lays out for us the way that an apostolic Christian should give: not reluctantly, or under compulsion, for God loves a cheerful giver. The espousing of the 10% old covenant method of giving, limits and forces people to give because they don't want to be a robber, or thief. Instead of this compulsion a man should give out of his love for God and God's work, rather that is in a church setting or elsewhere.

A Christian's giving should in fact be far above 10%. But when people turn tithing into a salvation issue, which you did by your comments, they are manipulating the scripture, and forcing people to give, which is not the kind of giving that God wants. I have been trying recently to be more involved in things there, but with these comments the wind was definitely taken out of my sails, because if you are going to cling to one part of the law, we will all be guilty of all of it. And that is not something I want to be an active part of, as I will never measure up to the law, and would not even want to try, because that is the very reason that Christ came, to free us from the curse of the law.(Galatians 3:10-14)

Anyway thank you for reading this, and hopefully understanding, as I do believe in some of the goals and aspirations you have, and have given to them accordingly.

Thank you,

Bro. G\_\_\_\_\_

## **Response from pastor...**

Dear Bro. G\_\_\_\_\_,

I can appreciate this communication and knowing some of your background, I can see why you might not appreciate a shallow approach to giving. I too feel that believers should be giving 100% in the grace period (an area we will all grapple

with until Jesus comes).

My Sunday appeal may well be out of line with grace--I am not above such an error (I often frustrate like the Apostle Paul did and God must over the abuse of grace--should we sin or do less than the best so that grace may abound?). My comments are directed to those who I know are not honoring God at all in this area. For some there is sporadic giving at best--for others there is no giving--not to the church or elsewhere--total consumption for self. I think that we will certainly stand in judgment for our giving--not entirely in the monetary sense but the Lord did say, "depart from me you worker of iniquity" to those who did not have a giving attitude toward those in need ("when saw we thee...unto the least of these my brethren...")."

If tithing is a minimum (and our increase is generally measured in money and not husbandry), then the giving of money or possibly something purchased with money should be a habit that is the starting point of giving for all Christians. Ten percent seems to be the base mark. It should come from our increase.

We do not yet operate in the ideal church model--our structures in church work are generally borrowed from world systems and only reflect ideal structures in pockets. As a result, much of our giving centers around the church as an institution and this could be cause for cynicism with regard to giving in the church. (I struggle with this on a national level). However, the Body of Christ is coming into revelation that is certainly changing our structures and increasing the Lord's effectiveness through us (thus, changing our giving to be more in line with biblical precedent as well --i.e. widows, needy, funding apostolic work, supplying the need of gospel workers, etc.). In the meantime, as we are moving toward a better model, I feel that we should be faithful to God in the current system and appeal to God for greater revelation to come to our leadership. The Lord sets up and puts down in his timing. Even Jesus watched the offerings and I think that accountability in these areas doesn't hurt us.

These are my first thoughts and not necessarily fool proof--I would like to continue this dialogue as a learning tool to solidify our thinking with the Bible and a pure heart as our standard. Please feel free to rebut or comment, etc.

Sincerely,

Bro. D\_\_\_\_\_

## **Analysis and commentary from Bro. McKinley...**

Dear Bro. D\_\_\_\_\_,

I am sure you have more background information about Bro. G. than I assume below using the e-mail as my only information. My analysis below is intended to go beyond this one situation and look at the issue in a broader context.

If I was in the position of responding to the above e-mail based solely on its content, I would use the following points to guide me:

1. I would inquire to learn more about how G. was hurt in the past and some specific details about these experiences ( The comments you made last Sunday about your dream of men robbing God (Malachi 3), were the exact type of comments that have hurt me in the past, and caused me to throw in the towel on any involvement in an organized church. )' This would be my first step before I attempted to work on any of the other points.

2. My experience is that those who make arguments along the lines of this e-mail generally fall into three categories:

A. Those who have been taught that tithes belong to one man invoking the temple service pattern as continuing in the New Testament pattern. Many also notice that the person teaching this doctrine is greedy and lives in a manner quite different from those he requires to follow the teaching. Often the leader lives extremely well while the poor in the assembly suffer and are berated if they object to the teaching that it is his God-ordained right to live better than others in the assembly. In some cases there is outright fraud in the assembly such as was the case in the first apostolic assembly I attended which had two sets of books. Often leaders who teach this doctrine have little or no ministry to the poor and needy. Yet the Bible requires that church leaders be not greedy for money and not covetous (1 Timothy 3:3).

B. Those who are greedy and covetous themselves and don't want to give to the work of the Kingdom or share with others. Yet the Bible says, But whoever has this world's goods, and sees his brother in need, and shuts up his heart from him, how does the love of God abide in him? (1 John 3:17).

C. Those who are in both category A and B.

3. The argument presented that tithes are The espousing of the 10% old covenant method of giving is not correct in that tithes preceded the Law of Moses. It is

correct to refer to one form of tithing as an element of the Law of Moses (the tithe for support of tabernacle/temple service) but it is not correct to teach that tithes originated or are exclusive to the Law of Moses.

4. I get the impression from the statement “we are under grace and not the Law” that G. is confused about the meaning of the Scriptures he is using to construct this concept. Some teaching on the purpose of the Mosaic Law in God’s plan and on the biblical meaning of “grace” would be useful. When Jesus came, He clearly stated that He did not come to abolish the entirety of the Law, but rather to be the fulfillment of all that the ceremonial aspects of the Law had pointed toward (Matthew 5:17).

My approach would be to begin by getting a basic idea of how the person has been hurt in these areas in the past. Then assess which one of the three categories above describe the general condition of the person regarding giving (keeping in mind that there are other possible categories). I would next work toward a clearer understanding of the origin of tithes and that tithes did not begin with the Law of Moses. The purpose in this person getting a clearer understanding of these Scriptures is to understand that tithes and offerings are presented at the beginning of the Word of God as foundational principles intended to carry through the whole plan of God. With this understanding, it should not surprise us that tithes are included in the Law of Moses. Moreover, we should not conclude that the principles (as opposed to the exact form from the Law) are excluded from the New Testament pattern.

I believe that there will often be problems when presenting Malachi 3 alone as there are many people who have experiences from category A. I view Malachi 3 as one part of the teaching on the principle of honoring God with the first fruits of your increase and that the principles of tithing presented in Malachi 3 are not limited to the context of the tabernacle/temple service. The misuse of this Scripture by some solo pastor-clergymen to claim they have a right to take all the tithes of an assembly for themselves convinces me that it is wise to teach Malachi 3 only within the larger context of all the Scriptures on tithes.

*Jim McKinley*

Note to the reader:

If you would like to comment on the contents of this paper, please contact us through our website at [www.GloriousChurch.com](http://www.GloriousChurch.com). We welcome and appreciate all honest comments, questions, and criticisms.

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Rosh Pinnah means Chief Cornerstone in Hebrew.