

New Testament Principles Regarding the use of money, including tithes

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Introduction

For church-goers, tithing is the most frequently named standard when it comes to sharing what we have with others, but is that what Jesus and his apostles taught? I grew up in the church and over the decades have heard countless sermons on tithing from Bible teachers I respect. But finally, in my 56th year, I decided it was time to do a thorough study of the subject myself. This paper is the result of that research.

As we begin this journey together, it might help you to know up front that I am a follower of Jesus who earns his living as the owner of a small business. I am not ordained, but for decades have worked in and with a variety of paid and unpaid ministries (which were often the same, come to think of it, meaning that the paid ministry frequently went unpaid for lack of funds.)

I grew up in a small, non-denominational Christian church that taught a 10% tithe. Even in that church, which focused on rules for right living, only a few actually tithed. In my later teen years, our church held a "Faith Promise" program, where we learned a theology of giving tithes plus gifts beyond the tithe. The real Faith Promise was to commit to give God (through the church) a certain amount above and beyond the tithe, trusting God to supply all our needs.

I had already learned to tithe from my parents, and accepted this new, improved form of giving so whole-heartedly that at age 15 or 16, I committed to God that I would always give more than 10% of my income. I'm closing in on 60 now and still holding to that promise. (You have read how seriously God takes promises, haven't you?) Even though the checkbook sometimes ran on fumes in our early-married years, we never wanted for things we needed and usually could have shared much more than we did. One blessing that carries over from the way I was taught is that I enjoy giving money (really!), especially to support ministries of people who love the Lord, who are good at spiritual work, and who are not particularly interested in, or good at, fundraising.

With that introduction, you're probably thinking I lean toward tithing as a New Testament command and may want to convince you in that regard. Not true. I didn't write this to convince you one way or the other. My initial goal was to research the issue of tithing and clarify my own thinking on the subject. Somewhere along the way, the subject evolved from tithing into the broader area of monetary gifts. My purpose now is to use this paper as a means of encouraging all Christians to dig deeper into our practices and feelings regarding the sharing of money.

If you think I'm off base or misinterpreting Scripture, please let me know. I am eager to hear what your personal, thoughtful reading of the Bible is telling you. I want to know what God is putting

on your heart when you take this topic to Him in prayer. I don't begin to have all the answers, but I've got a pretty good list of questions and at least some of the answers. Let's see what we come up with when we dig into this difficult topic together.

Understanding the difference between Old and New Covenants

A starting point is the centuries old debate over whether tithing is carried from the Old Covenant into the New. If tithing is still the rule, we at least have a baseline for giving. The Old Testament provides a historical foundation for our faith and insights into the very character and intent of God. Jesus himself demonstrated the importance of these scriptures by freely quoting them on many occasions, as did his Apostles. We read the Old Testament to understand the how and why of our existence. We read it to learn how God interacted on a personal basis with our spiritual ancestors. We read it for proof that God, through His prophets, clearly told of the coming of His Son centuries before his appearance on earth. Because God is consistent from century to century, we can learn much by reading of his interactions with those who lived before Jesus.

The word "testament" means agreement or covenant. The Old Testament is the agreement God made with man about his salvation before Christ came. The New Testament is the covenant God made with man about his salvation after Christ came. In the Old Testament we find the covenant of law. In the New Testament we find the covenant of grace, which came through Jesus Christ. One agreement led into the other (Galatians 3:17-25).

These covenants began with a promise to Abram (Abraham). Here are important points to remember about that first covenant:

(a.) It had three parts:

- o God said He would make Abraham's offspring into a great nation;
- o He promised that all peoples on earth would be blessed through Abraham;
- o He said He would give this new nation a land.

(b.) The promise of a land was conditional, requiring the obedience of the nation God would form from the offspring of Abraham.

The Old Covenant promise of a land foreshadowed the promise of eternity in Heaven for Christ followers. In order to obtain and keep the "promised" land, however, God's chosen people, the Jews, had to live by laws that God provided for them. If they violated one of the laws, it was sin. Sin that was not washed clean by following requirements specific to the sin could lead to separation from God, banishment from His people, loss of the land, or worse.

When asked about the Old Testament Law, most people think about the Ten Commandments. We need to keep in mind that God gave the Nation of Israel many more laws than the ten.

In Genesis 12-15 we read that God made His covenant with Abram; He will make a great nation of Abram; that "all peoples on earth will be blessed through you;" and that Abram and his offspring will be given a land for their own.

Genesis 17 tells of God's confirming His Covenant with Abram by instituting the practice of circumcision. This is also when God changes Abram's name to Abraham (which means "father of many"). Several generations later, the descendants of Abraham do not yet possess their promised land. In fact, they're captives of the Egyptian Pharaoh. In Exodus we read about the birth of

Moses and how God uses him to lead His people out of slavery. Once the Jews are free from Egypt, God gives Moses the Ten Commandments and a long list of other laws. To the people of that time, the laws were something given by God to govern them and to maintain their relationship with Him. In the New Testament, we learn that these God-given laws had another purpose, that of preparing the way for Jesus and the New Covenant.

When Jesus came, he did not violate the Ten Commandments, but he did violate other Old Testament Laws. Because we're told in the New Testament that Jesus was without sin, it seems obvious that we must separate at least some of the Old Testament Laws from others, in terms of their relevance to Christ followers. For instance, Jesus "worked" on the Sabbath, by healing, teaching, and picking food off plants in the fields. That was against the Law to most Jews, but not to Jesus and his followers.

Throughout the Old Testament, we see that tithing and other forms of giving were both expected and practiced by the Jews. The laws regarding tithing are spelled out in the Books of Deuteronomy, Leviticus, and Numbers. God commanded the tithes for a specific purpose, to support the Levitical priesthood. The "honoring God" part of giving was not the tithe; it was the gifts and offerings freely given outside of the tithe that honored God.

There's no question that under the Old Testament Law the Jews were required to tithe. Anything less, as Malachi put it, was stealing from God: "*Will a man rob God? Yet you rob me. But you ask, 'How do we rob you?' In tithes and offerings. You are under a curse—the whole nation of you—because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this, says the Lord Almighty, and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it.*" (Mal 3:8-11) This is strong stuff and is often used as a proof that God wants Christians to tithe today. Yet I wonder if that's an appropriate use of this scripture?

In Malachi, God begins by telling the Nation of Israel that the Jews are under a curse because they turned from Him. Here's Chapter 1:1-2: "*An oracle: The word of the Lord to Israel through Malachi. I have loved you, says the Lord. But you ask, 'How have you loved us?'*" These first words indicate that what is to come is for the entire nation, and the topic is rebellion against God. But in verse 6 we read: "*It is you, O priests, who despise my name.*"

Now God begins to speak directly to the Levites, the religious leaders of the Nation of Israel, describing their sins and, in Chapter 2, telling them: "*And now this admonition is for you, O priests. If you do not listen, and if you do not set your heart to honor my name,*" says the Lord Almighty, "*I will send a curse upon you, and I will curse your blessings. Yes, I have already cursed them, because you have not set your heart to honor me.*" (Malachi 2:1-2)

God says the wickedness of the priests has "*caused many to stumble.*" He is angry and wants Israel, most specifically the religious leaders, to know it. Even in Chapter 3, when God says someone is robbing Him by not giving tithes and offerings, He is still talking to the Levites, and the subject is still obedience to the entire Law, not just that regarding tithing. God tells the Levites they have a long history of disobedience: "*Ever since the time of your forefathers you have turned away from my decrees and have not kept them. Return to me, and I will return to you, says the Lord Almighty. But you ask, 'How are we to return?'*" (Ch 3:7)

Though God says the Levites are arrogant and wicked evildoers, He tells them how to get back into His good graces: “*Remember the law of my servant Moses, the decrees and laws I gave him at Horeb for all Israel.*” (Ch 4:4) Here’s the answer for the Levites, and for all others who are still under the Old Testament Law, the old system that was in effect before Jesus. They are to keep all the Law, including laws regarding tithing. While this response meant a great deal to the Jews, it is only pertinent to our discussion of tithing by Christians if the Law still applies to Christ followers.

Notice also the differentiation between tithes and offerings. God tells the Levites they have been withholding their “*tithes and offerings,*” yet His command is to bring “*the whole tithe into the storehouse.*” I believe this choice of words is important. God never commanded the Levites, the Nation of Israel, or us to give Him offerings. Likewise, He never forces us to love Him. Love and gifts are to be offered willingly. God did command that the Jews pay their tithes and other temple taxes, to support the men who led them. Tithes were required by law; offerings were not. That’s a distinction we shouldn’t miss. Malachi provides an example of people who were not tithing, but what else does the Old Testament say about tithing?

Before we move on, keep in mind that the Old and New Testaments have a number of references that indicate the Old Covenant and Law of Moses were shadows of what was to come. Jesus is who the Old Testament prophesies pointed to, the one who came to fulfill the Law (not uphold it, but make it complete). In that case, if the Old Testament Law, including tithing, is a shadow of things to come, might we expect to find tithing replaced in the New Covenant by something better, more complete? That’s one of the questions, isn’t it? Is tithing replaced and, if so, by what?

Tithing in the Old Testament

A tithe in the Bible refers to 10%, thus giving 1%, 2% or anything except 10% was not a tithe. How the 10% was calculated will be explained in a few paragraphs. Current usage of the word is more generous, allowing that “*any small gift*” can be called a tithe (*Webster’s New World Dictionary*). Those who write that tithing is a New Testament imperative point out that a tithe to God (the 10% version) occurred even before the Law was given to Moses. They note that Melchizedek was King of Salem (Jerusalem) and “*priest of the most high God,*” and Abraham paid a tithe to him. (Gen 14:18-20 and Hebrews 7:4-6) Jacob, grandson of Abraham, also promised a tithe to God (Gen 28:22). These writers then propose that God merely “*formalized*” the tithe in the Law of Moses.

I see the Abraham and Jacob tithes differently than those who use them to support New Testament tithing. Yes, Abraham paid a tithe to Melchizedek. He gave Melchizedek a tenth of what he had just taken in battle. What I believe most likely is that Abraham recognized Melchizedek as a man of God who was sent out to bless him as he returned from battle. I believe Abraham’s gift of 10% of the spoils of war was a spontaneous and heartfelt thank you to God for his victory ... a gift. He saw in Melchizedek a king who was worthy to accept this gift to God. It’s difficult for me to turn this incident into a precursor of New Testament tithing because:

1. There is nothing to indicate that God commanded or even hinted that Abraham give anything to Melchizedek, let alone a tenth of his spoils of war. Tithing was done in other cultures at that time,

so Abraham's gift may have come out of a cultural expectation, though it may also have foreshadowed the practice of sharing one's resources willingly rather than from compulsion. No one can say for sure why Abraham did what he did;

2. Scripture does not say that everyone who was with Abraham also tithed to Melchizedek;

3. Scripture doesn't indicate that Abraham tithed at any time other than when he made this one-time gift to Melchizedek;

4. The Law that came decades later commanded a tithe to support the Levites. What Abraham gave to Melchizedek was not a tithe in the sense of the Law – it wasn't required of Abraham – it was freely given. Gifts and tithes were not the same. God never commanded anyone to give Him gifts out of love or even fear;

5. What happened between Abraham and Melchizedek also serves in contrast to Abraham's response to the King of Sodom. After Abraham had given a tithe of the spoils of victory to Melchizedek, the King of Sodom approached Abraham and asked him for the people he had rescued from their captors. This King told Abraham to keep the spoils, but *"give me the people."* Abraham knew that the King of Sodom was not a man of God, so Abraham said to him: *"I have raised my hand to the Lord, God Most High, Creator of heaven and earth, and have taken an oath that I will accept nothing belonging to you, not even a thread or the thong of a sandal, so that you will never be able to say, 'I made Abram rich.'"* (Gen 14:22-24)

Unless I'm reading these verses incorrectly, Abraham gave a tithe to the godly King Melchizedek, but he gave all the rest of the spoils, much more than a tithe, to the ungodly King of Sodom. I'm not sure what lesson we New Testament believers are to draw from this, but it doesn't answer the tithing question.

Jacob's story is found in Genesis 28: 20-22, where we read: *"Then Jacob made a vow, saying, 'If God will be with me and will watch over me on this journey I am taking and will give me food to eat and clothes to wear so that I return safely to my father's house, then the Lord will be my God and this stone that I have set up as a pillar will be God's house, and of all that you give me I will give you a tenth.'"*

This sounds a lot like Jacob offering God a deal. "If you protect me, I'll pay you back with a tenth." Asking Christians to give in order to get may be the tactic of shady television evangelists, but it certainly is not a command of the New Testament. In fact, the "You give me what I want and then I'll be grateful" strategy of Christian living flies in the face of what Jesus and his Apostles taught. And, if you read the rest of this section of Scripture, you'll find that Jacob's life after this proposed "deal" with God was hardly a bed of roses.

I believe that the Old Testament Law had two purposes. One was to give a newly formed nation guidelines for how to live together. The second was even more important. It was to demonstrate that keeping external rules as a means for drawing close to a righteous God simply didn't work. (See Romans 2 & 3 and Galatians 3) No one could possibly keep all the laws perfectly, nor did anyone always want to keep all the laws. Because all were sinners, all were under the curse of the Law. Sinful people could not approach God on their own, so He gave them priests. These priests

served as intercessors between the people and their God. The priests were set apart from the people, with specific functions to perform, and God commanded that the priests be supported with tithes.

Tithing was not optional; it was a command given to the people of Israel (Lev 27:30-33; Num 18:21-28; Deut.5:28-29, 12:5-18, 14:22-27, 26:12-14). The people gave 10% to the Levites. The Levites gave 10% to the Priests, who were Levites from the family of Aaron. It's also important to note that the people gave the first fruits of their crops and flocks, plus several other types of gifts and offerings (guilt offerings, sin offerings, thank offerings, etc.). By some estimates, the required tithes added up to 23% or more, not the 10% commonly said to be required of Christians now.

Smith's Bible Dictionary summarizes the tithes this way: "*From all this we gather-*

- 1. That one tenth of the whole produce of the soil was to be assigned for the maintenance of the Levites.*
- 2. That out of this the Levites were to dedicate a tenth to God for the use of the high priest.*
- 3. That a tithe, in all probability a second tithe, was to be applied to festival purposes.*
- 4. That in every third year, either this festival tithe or a third tenth was to be eaten in company with the poor and the Levites."*

The people of Israel were to give tithes and offerings. What's covered above are just the tithes. They were not offerings, but more like taxes. There was another tax, the "temple tax," that is mentioned in Matthew 17:24-27. This was a half-shekel tax – not a tithe – required by the Law of all men over the age of 20. Jesus is shown in Matthew paying the tax with a coin taken from a fish. There was no Law regarding gifts, because gifts were to be given willingly, out of love for God.

First Old Testament mention of offerings to God

Genesis 4:1-12 is the first mention of giving offerings (not tithes) to God. The givers are Cain and Abel. Abel kept flocks and Cain worked the soil. We read that Cain "*in the course of time*" brings "*some of the fruits of the soil as an offering to the Lord.*" Abel then gives some of the firstborn of his flock. We're not told why God likes Abel's gift and not that of Cain. We don't know if God asked for the offerings and gave instructions for how to present them.

What's interesting is that it appears Cain is the first to make an offering, but it doesn't say his is from the first fruits. Could it be that Cain didn't give of his first or best? Did he give out of an improper motivation? Is it because jealousy was already a problem for Cain? It didn't take him long to murder his brother after becoming angry over God's refusal of his gift. In any event, we know Cain did something wrong because God says to him: "*If you do what is right, will you not be accepted?*" It's just not clear to me what the "right" was in this case.

First fruits or surplus fruits, does it matter?

The Cain and Abel story doesn't tell us anything about tithing, but it does teach us that what we give, and how we give it, matters to God. I had an epiphany one day, while looking down from

the second floor offices of a downtown ministry. Below me was an area set aside for the free distribution of furniture, clothing, and household appliances. Christians contributed these free goods, kind people who thought they were being generous. Unfortunately, most of the contributions were worn, stained, cracked, and broken. Some items looked like what you would normally haul to the dump.

Even so, dozens of low-income men, women and children were lined up, eagerly waiting to sort through these “gifts.” Standing at the window, I suddenly became terribly depressed at the callousness that gives torn and stained couches, thread-bare clothing, appliances with frayed cords, and other yard-sale leftovers to these neighbors in need, thus reinforcing the gigantic gap between how we love them and how we love ourselves.

Another time, while helping a friend who collected and distributed household items to people in need, we went to the home of a Christian couple to pick up a mattress they wanted to donate. They lived in an expensive area of large, well-kept houses, big yards, and luxury cars. The mattress they offered was old, urine-stained, and smelled so bad we were loath to touch it.

Our donors were insulted when we gently tried to turn down their “gift.” To keep peace in the family of God, we accepted the disgusting mattress, then hauled it straight to the dump. We not only wasted our time, but also had to pay a dump fee. This sort of thing happened often enough that my friend stopped collecting donated goods. Too much of what Christians gave him was only fit for the dump and no one wanted to pay him to take it there.

When I think of these experiences in relation to Cain’s flawed offering to God, I marvel at God’s love and patience. Here we see one of the first men in our recorded history demonstrating how not to behave, yet centuries later we are still struggling with the same issue of how to make offerings that are pleasing to God.

I don’t want to give unacceptable gifts, as Cain did, and I’ll bet you don’t either. What I seek is to align my heart with that of my Heavenly Father, so that in all areas of my life what I do is pleasing to Him.

If Jesus didn’t say otherwise, is it still law for us?

The Jews had the Law as their guide. Today, some Christians say we are to keep all the Mosaic laws that Jesus did not specifically change. Why then do proponents of this view accept one 10% tithe when we’ve already shown that the Jews were required to give two or three tithes, not just one? And why is it that dozens of Old Testament Laws Jesus never mentioned are no longer thought to be required?

When Jesus died on the cross, it started a chain of events that completely changed the way we approach God. The Temple veil was torn in half, signifying that followers of Jesus could now approach God directly, without the need of priestly intercessors. Temples and synagogues would no longer be the centers of Godly worship. Priests and those who supported them were no longer needed.

Even if we believe tithing is still a New Testament imperative, where in the Scripture does it tell us how to allocate our tithes? Who are the New Testament “Levites” who are to receive a tenth of what the soil produces? Who is it these modern-day Levites, whoever they are, should give their tenth to? Who gets the festival tithes? And why is it that no one is proposing we continue to give the third tithe that also requires we sit down and eat with the poor? These questions are not meant to be facetious; they are real and deserve answers if we Christians are still under the Law that commands tithing.

Besides the tithes that are now overlooked, read Exodus 21. There are several pages of laws, including those governing how to sell one’s daughters, rules for multiple marriages, the death sentence for anyone who curses his mother or father, etc. No one I’ve ever heard or read suggests that these laws still apply; yet Jesus didn’t speak to them, so far as we can find in the Bible. Also found in Exodus are the Ten Commandments. When asked about these God-given laws, Jesus didn’t recite all of them; he said the most important are these: *“Love God with all your heart and with all your soul and with all your mind and with all your strength. The second is this: Love your neighbor as yourself.”* (Mark 12:29-30)

In Galatians 5:14, Paul shortens it even more. He writes: *“The entire law is summed up in a single command: ‘Love your neighbor as yourself.’”* This, of course, is a quote from Leviticus 19:18. That same section of Leviticus includes a whole long list of do’s and don’ts that were essential elements of the Old Testament Law, but which not even the most legalistic Christian would consider relevant today. For example: When you enter the land and plant any kind of fruit tree, regard its fruit as forbidden for three years; do not eat any meat with the blood still in it; do not cut your bodies for the dead or put tattoo marks on yourselves; do not cut the hair at the side of your head or clip off the edges of your beard.

Paul elaborates on the Law; Jeremiah predicts the New Covenant

Because Paul says the Law can be summed up in a single command, it doesn’t mean that specifics of the Law no longer apply. We need to look more deeply into what Jesus and the Apostles taught in order to correctly interpret Mark 12:29-30 and Galatians 5:14. In Philippians 3:5 Paul writes more on this subject, after first presenting his credentials: *“If anyone else thinks he has reasons to put confidence in the flesh, I have more: circumcised on the eighth day, of the people of Israel, of the tribe of Benjamin, a Hebrew of Hebrews; in regard to the law, a Pharisee; as for zeal, persecuting the church; as for legalistic righteousness, faultless. But whatever was to my profit I now consider loss for the sake of Christ ... not having a righteousness of my own that comes from the law, but that which is through faith in Christ – the righteousness that comes from God and is by faith.”* (Phil 3:4-9) Paul’s great revelation is that righteousness comes from God by faith in Jesus. It’s a gift that can’t be earned through works of the Law.

This gift, this new agreement (covenant), is the one the prophet Jeremiah spoke of: “ ‘ Behold, days are coming,’ declares the Lord, ‘when I will make a new covenant with the house of Israel and with the house of Judah, not like the covenant which I made with their fathers in the day I took them by the hand to bring them out of the land of Egypt, My covenant which they broke, although I was a husband to them,’ declares the Lord. ‘But this is the covenant which I will make with the house of Israel after those days,’ declares the Lord, ‘I will put My law within them and on their heart I will write it; and I will be their God, and they shall be My people.’” (Jeremiah 31:31-33)

Then, in verse 34, comes the great phrase that describes how the New Covenant will do what the Old could never do: “ ‘...for they shall all know Me, from the least of them to the greatest of them,’ declares the Lord, ‘for I will forgive their iniquity, and their sin I will remember no more.’” The New Covenant will provide a final atonement for sin.

The author of Hebrews reminds us of this simple truth in Chapter 8, verse 7: “*For if that first covenant had been faultless, there would have been no occasion sought for the second.*” (Hebrews 8:7) After quoting Jeremiah’s prophecy about the coming of a new covenant, the writer of Hebrews then explains in verse 13: “*When He said, ‘A new covenant,’ He has made the first obsolete. But whatever is becoming obsolete and growing old is ready to disappear.*”

In Chapter 9 of Hebrews the writer explains how the laws of the first covenant were not able to “*clear the conscience of the worshiper.*” “*They were only a matter of food and drink and various ceremonial washings – external regulations applying until the time of the new order.*” Verse 15: “*For this reason Christ is the mediator of a new covenant, that those who are called may receive the promised eternal inheritance – now that he has died as a ransom to set them free from the sins committed under the first covenant. In the case of a will, it is necessary to prove the death of the one who made it because a will is in force only when somebody has died; it never takes effect while the one who made it is living.*” Notice, especially, that the laws of the first covenant were “*only a matter of food and drink and various ceremonial washings – external regulations applying until the time of the new order.*”

Here’s more from Paul: “*All who rely on observing the law are under a curse, for it is written: ‘Cursed is everyone who does not continue to do everything written in the Book of the Law.’ Clearly no one is justified before God by the Law, because, ‘The righteous will live by faith.’ The Law is not based on faith; on the contrary, ‘The man who does these things will live by them.’ Christ redeemed us from the curse of the law by becoming a curse for us, for it is written: ‘Cursed is everyone who is hung on a tree. He redeemed us in order that the blessing given to Abraham might come to the Gentiles through Christ Jesus, so that by faith we might receive the promise of the Spirit.’*” (Gal 3:10-14)

Paul writes that those who choose to place themselves under the Law are cursed for the simple reason that no one can keep the Law perfectly. We are sinful, fallen creatures and have no hope apart from Christ Jesus. But New Testament believers are not cursed, Paul writes, because “*Christ redeemed us from the curse of the law...*” so that “*the blessing given to Abraham might come to the Gentiles through Christ Jesus...*” How? By faith in Jesus, not by relying on rules we are

doomed to break. *“So the Law was put in charge to lead us to Christ that we might be justified by faith. Now that faith has come, we are no longer under the supervision of the law.”* (Gal 3:24)

When we’re following Jesus, the role of the Old Testament Law changes for us. Knowledge of the Law is useful to us for understanding the character of God and for learning how He dealt with His people before Christ came. But the Law isn’t the same for us as it was for the Jews prior to the resurrection of Jesus.

Paul explained it to the church in Rome with these words: *“But now a righteousness from God, apart from law, has been made known, to which the Law and the Prophets testify. This righteousness from God comes through faith in Jesus Christ to all who believe. There is no difference, for all have sinned and fall short of the glory of God, and are justified freely by his grace through the redemption that came by Christ Jesus ... Where, then is boasting? It is excluded. On what principle? On that of observing the law? No, but on that of faith. For we maintain that a man is justified by faith apart from observing the law ... Do we, then, nullify the law by this faith? Not at all! Rather, we uphold the law.”* (Romans 3:21-31)

Jesus also spoke about the Law. In the Book of Matthew he is quoted: *“Do not think that I have come to abolish the Law or the Prophets; I have not come to abolish them but to fulfill them. I tell you the truth, until heaven and earth disappear, not the smallest letter, not the least stroke of a pen, will by any means disappear from the Law until everything is accomplished.”*

The King James translation reads: *“Think not that I am come to destroy the law or the prophets: I am not come to destroy but to fulfill. For verily I say unto you, Till heaven and earth pass, one jot or one tittle shall in no wise pass from the law, till all be fulfilled. Whosoever therefore shall break one of these least commandments, and shall teach men so, he shall be called the least in the kingdom of heaven: but whosoever shall do and teach them, the same shall be called great in the kingdom of heaven. For I say unto you, That except your righteousness shall exceed the righteousness of the scribes and Pharisees, ye shall in no case enter into the kingdom of heaven.”* (Matt 5:17-20)

Romans 3 and Matthew 5 are difficult sections of Scripture when read back-to-back. Romans 3 says we are justified (reconciled to, put right with, God) by faith, *“apart from observing the law.”* Yet in Matthew 5 Jesus says he has not come to *“abolish”* the Law, but to *“fulfill”* it. This makes Matthew 5 and Romans 3 seem contradictory at first glance. But look again at what Jesus says in Matthew. He has not come to abolish (destroy, make unimportant, throw out) the Law and the Prophets, but to fulfill them. Fulfill is an interesting word. It’s used frequently in the New Testament. The Greek *“pleroo”* is used more than a dozen times in the Gospels to mean: satisfy, accomplish, complete.

When Jesus says he isn’t coming to throw out the Law or Prophets, he is not saying the Law is to be enforced as the standard for his followers. He is saying he came to complete what the Law and Prophets began. He came to satisfy the purpose of the Law, which was to reconcile us to God. The Law and Prophets foreshadowed; Jesus is the real thing. The Law is only made complete (perfected) now that Jesus is here. That’s what Paul is writing about in Romans 3.

Now it's faith, not strict adherence to the Law that makes us right with God. Paul writes that this new faith "*upholds*" the law. The Greek word is "histemi." The King James translates it "establish," so that the verse reads: "*Do we then make void the law through faith? God forbid: yea we establish the law.*" We continue, or uphold, the Law, but in a new form based on the Gospel.

At first glance, it does appear that Jesus is saying not "*one jot or one tittle shall... pass from the law ...*" But in one sentence he says he comes "*to fulfill the Law*" and in the next he says no jot or tittle shall pass from the law, "*till all be fulfilled.*" In other words, it seems here that Jesus is saying he is fulfilling the law, therefore the old law does pass away. What's left unsaid is the "when?" The answer, of course is after the cross.

Matthew 5:19-20 quotes Jesus as saying: "*Anyone who breaks one of the least of these commandments and teaches others to do the same will be called least in the kingdom of heaven, but whoever practices and teaches these commands will be called great in the kingdom of heaven. For I tell you that unless your righteousness surpasses that of the Pharisees and the teachers of the law, you will certainly not enter the kingdom of heaven.*" These verses are used to justify the view that Christians are to keep the Old Testament Law. However, even the Christians who teach this are inconsistent in that they don't keep all the Law, nor do they expect anyone else to. What they expect is that believers keep some of the laws while ignoring others, yet no one can point to anything other than tradition for how this is determined. Traditions are fine, but not when they replace or supplement Biblical principles.

The heart is key to right living and giving

My Cliff's Notes explanation of Matthew 5:19-20 is this: I do not believe Jesus is saying Christians must be better legalists than the Pharisees. The Pharisees were excellent at keeping the letter of the Law. It was the heart of the Law that they violated constantly. The heart of the Law is love. If we, like the Pharisees, learn to keep all the old laws and lack love, we are lost. That's what I believe Jesus is saying here.

The key to worship and obedience is the heart. Worship and obedience come from the inside and radiate out. When our hearts are right with God our behavior follows. That's why we say that one can be obedient without loving God, but one cannot love God without being obedient. By their practice of the Law, the Scribes and Pharisees proved that they did not love either God or their neighbors. The following is an example cited by Jesus: "*Two men went up to the temple to pray, one a Pharisee and the other a tax-collector. The Pharisee stood up and prayed about himself; 'God, I thank you that I am not like all other men—robbers, evildoers, adulterers—or even like this tax collector. I fast twice a week and give a tenth of all I get.'* But the tax collector stood at a distance. He would not even look up to heaven, but beat his breast and said, 'God, have mercy on me, a sinner.' *I tell you that this man, rather than the other, went home justified before God. For everyone who exalts himself will be humbled, and he who humbles himself will be exalted.*" (Luke 18:10-14).

Notice which man was justified before God. It was the tax collector, an acknowledged sinner, who may or may not have been a tither. Once again we're looking at an example of heart

condition being more important than rules keeping. The man who recognizes his sins and pleads for forgiveness is put right with God. The man who keeps the Law yet has an unloving heart is lost in sin and doesn't even know it. The irony is that the Pharisees considered themselves "faultless" according to the Law.

Is this where Jesus tells us to tithe?

In Matthew 23 we find the verses most frequently used by all who believe that Jesus himself commanded tithing: "*Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices—mint, dill and cumin. But you have neglected the more important matters of the law—justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former. You blind guides! You strain out a gnat but swallow a camel. Woe to you, teachers of the law and Pharisees, you hypocrites! You clean the outside of the cup and dish, but inside they are full of greed and self-indulgence. Blind Pharisee! First clean the inside of the cup and dish, and then the outside also will be clean. Woe to you, teachers of the law and Pharisees, you hypocrites! You are like whitewashed tombs, which look beautiful on the outside but on the inside are full of dead men's bones and everything unclean. In the same way, on the outside you appear to people as righteous but on the inside you are full of hypocrisy and wickedness.*" (Matthew 23:23-27)

What does Jesus mean in Matthew 23? When read in context, it seems to me that this scripture isn't about New Testament tithing; it's about hypocrisy. Tithing is mentioned because it presents the example of saying one thing and doing another. This is Jesus speaking before the Cross--before the New Covenant is sealed. He's talking to religious leaders who not only are subject to the Law, but who are the teachers of that Law. He's telling them they are missing the point of the Law. Jesus says these men are greedy and self-indulgent. They scrub themselves clean on the outside, thus keeping the laws governing the flesh, but they have no love and love is at the heart of the most important law, as Jesus teaches in Mark 12:29-30. The Law is to direct them to God and into right relationships with their neighbors. Instead, the way they keep the Law drives them further away. There's no love, no compassion, no gratitude. Jesus has already said, "*By their fruit you will know them.*" (Matt 7:16) The fruit of the Scribes and Pharisees is sick and withered. Sadly, it is obvious the words of Malachi had no lasting impact on these religious leaders.

This indictment of the Scribes and Pharisees is also found in Luke: "*Then the Lord said to him, 'Now then, you Pharisees clean the outside of the cup and dish, but inside you are full of greed and wickedness. You foolish people! Did not the one who made the outside make the inside also? But give what is inside the dish (or whatever you have) to the poor, and everything will be clean for you. Woe to you Pharisees, because you give God a tenth of your mint, rue and all other kinds of garden herbs, but you neglect justice and the love of God. You should have practiced the latter without leaving the former undone. Woe to you Pharisees, because you love the most important seats in the synagogues and greetings in the marketplaces. Woe to you, because you are like unmarked graves, which men walk over without knowing it.'*" (Luke 11:39-44)

This appears to be the same confrontation mentioned in Matthew 23. But whether it's the same or a different event makes no difference. This is not a teaching about the necessity of tithing. Jesus is

condemning men who tithed faithfully but neglected justice and the love of God. To make this into a theology of giving is a misuse of what Jesus is telling us. Jesus is teaching the hypocrisy of keeping external rules while cultivating a corrupt heart. He is teaching about the error of living for the acclaim of man. He is teaching that it is possible to keep the Law and lose one's life.

Disrespect a parent, lose a life?

Matthew Chapter 15 describes a confrontation between Jesus and a group of Scribes and Pharisees that is a near duplicate to what we read in Matthew 23 and Luke 11. Looking at all three confrontations together, isn't it logical to conclude that if Jesus expects us to follow the Old Testament Law he quotes in two of those confrontations, he also expects us to follow the Old Testament Law he cites in the third?

In all three New Testament chapters, Jesus is approached by a group of religious leaders who accuse him of violating the Law. Jesus responds in all three by pointing out that his accusers are the violators of the Law. The principle being taught is the same in all three events, the only difference is in the Laws cited by Jesus to make his point.

Here is Matthew 15:1-9: *“Then some of the Pharisees and teachers of the law came to Jesus from Jerusalem and asked, ‘Why do your disciples break the tradition of the elders? They don’t wash their hands before they eat!’ Jesus replied, ‘And why do you break the command of God for the sake of your tradition? For God said, Honor your father and mother and Anyone who curses his father or mother must be put to death. But you say that if a man says to his father or mother, ‘Whatever help you might otherwise have received from me is a gift devoted to God,’ he is not to ‘honor his father’ with it. Thus you nullify the word of God for the sake of your tradition. You hypocrites! Isaiah was right when he prophesied about you: ‘These people honor me with their lips, but their hearts are far from me. They worship me in vain; their teachings are but rules taught by men.’”*

Once again Jesus labels the religious leaders of that day as “hypocrites.” And once again he makes an example out of them. They, of all people, should understand that God wants their hearts. Instead, they give Him lip service, an exterior veneer of love and respect that hides a corrupt interior. Jesus says they have perverted the Law so they can justify not helping, or honoring, their parents. The penalty for cursing one's parents, he reminds them, is death. (The Greek word for cursing is kakologeō, which means to revile, curse, speak evil of.) What a shocking thing to tell these self-righteous men. Is Jesus suggesting in a not so oblique way that these men deserve the ultimate punishment?

This is where the interpretation of all three sections of Scriptures gets sticky for those who use Matthew 23 and Luke 11 to command New Testament tithing. If Jesus is advocating the tithe for New Testament believers, the inescapable conclusion is that in Matthew 15 he is also advocating death for those who curse their parents. Surely no Christ Follower believes that Jesus is telling us we must uphold this Law today! Why then are two of these illustrations used to reinforce the tithing argument, while the third is never used to advocate death for the person who “speaks evil of father or mother”?

I believe Jesus uses these confrontations to present the two options every human is faced with. On the one hand is the Law, which demands perfect obedience. The Scribes and Pharisees, still under that old law, must therefore be true to it to escape God's wrath. On the other hand, we who follow Jesus are under the New Testament Law of Grace, which saves us and sets us free from the old law. (Please see Appendix II for a further explanation of my view of the relationship between the Old and New Testaments.)

Returning to the issue of giving, God's love of mercy and justice is a clear theme in both the Old and New Testaments. Jesus and his Apostles teach that when we truly love others as we love ourselves we will share generously. The Scribes and Pharisees were legalists, religious score keepers. They kept track of their good deeds and their tithes and offerings. They were careful that they never did more than they absolutely had to under the Law. In fact, they looked for loopholes to circumvent God's laws. That attitude, as Jesus points out in extremely direct language, is repugnant to God.

I believe there's a reason we don't have a New Testament rule that specifies how much to give. God wants our gifts and offerings to come from the heart, out of love for Him and love for our neighbors. When our hearts are in tune with His, we'll give as much as we can, without regard to an artificial 10% limit.

The first Church Council meets to decide if Gentile converts must conform to the Law of Moses

In Acts we're told of an event that is critical to church history, and to understanding what God wants of us today. After the death and resurrection of Jesus there was disagreement between Jewish and Gentile Christians over what was required of them. Christianity was still viewed as part of Judaism, so the Jews logically insisted that the Gentiles become Jews, which included circumcision and keeping the Law.

Paul went to Jerusalem to speak with the Apostles and Elders. Here's what transpired. Paul opens the discussion: *"Now then, why do you try to test God by putting on the necks of the disciples a yoke that neither we nor our fathers have been able to bear? No! We believe it is through the grace of our Lord Jesus that we are saved, just as they are." The whole assembly became silent as they listened to Barnabas and Paul telling about the miraculous signs and wonders God had done among the Gentiles through them. When they finished, James spoke up: 'Brothers, listen to me. Simon has described to us how God at first showed his concern by taking from the Gentiles a people for himself. The words of the prophets are in agreement with this, as it is written: "After this I will return and rebuild David's fallen tent. Its ruins I will rebuild and I will restore it, that the remnant of men may seek the Lord, and all the Gentiles who bear my name, says the Lord, who does these things that have been known for ages. It is my judgment, therefore, that we should not make it difficult for the Gentiles who are turning to God. Instead we should write to them, telling them to abstain from food polluted by idols, from sexual immorality, from the meat of strangled animals and from blood. For Moses has been preached in every city from the earliest times and is read in the synagogues on every Sabbath. Then the apostles and elders, with the whole church, decided to choose some of their own men and send them to Antioch with Paul and Barnabas. They chose Judas (called Barsabbas) and Silas, two men who were leaders among the*

brothers. With them they sent the following letter: ‘The apostles and elders, your brothers, To the Gentile believers in Antioch, Syria and Cilicia: Greetings. We have heard that some went out from us without our authorization and disturbed you, troubling your minds by what they said. So we all agreed to choose some men and send them to you with our dear friends Barnabas and Paul—men who have risked their lives for the name of our Lord Jesus Christ. Therefore we are sending Judas and Silas to confirm by word of mouth what we are writing. It seemed good to the Holy Spirit and to us not to burden you with anything beyond the following requirements: You are to abstain from food sacrificed to idols, from blood, from the meat of strangled animals and from sexual immorality. You will do well to avoid these things. Farewell.’” (Acts 15:10-29)

Is there any doubt that the question being debated here is whether the Gentile believers have to keep the Law of Moses? Paul asks: “‘Now then, why do you try to test God by putting on the necks of the disciples a yoke that neither we nor our fathers have been able to bear?’” This is the same Paul who prior to his conversion was a brutal enforcer of the Law. He knew full well how much of a burden the Law could put on a man or woman. Paul is now adamant that the Law no longer applies to Christ followers.

After hearing Paul, James finally speaks for the Apostles, defining the laws that Gentile Christians must follow. They are:

1. Eat no food polluted by idols;
2. Practice no sexual immorality;
3. Refrain from eating blood or meat of strangled animals.

Take particular note of Acts 15:24: “*Forasmuch as we have heard, that certain which went out from us have troubled you with words, subverting your souls, saying, Ye must be circumcised, and keep the law: to whom we gave no such commandment: It seemed good unto us, being assembled with one accord, to send chosen men unto you with our beloved Barnabas and Paul ...*” (King James translation)

How much more direct does it need to be? Paul argues that the Old Testament Law was a burden that should not be laid on the followers of Jesus. Then the Apostles, those whom Jesus taught and whom he trusted to carry on his earthly ministry, “*with one accord*” agree that the Gentile believers are not required to keep the Law. Someone might argue that Jewish Christians may still be required to maintain the Law in a way that is different than Gentile Christians, except that we’ve already read verses which tell us the old law was temporary, until the advent of the new. In Jeremiah, Hebrews and throughout Paul’s letters we’re told that the old law has passed away. So, if the Old Testament Law no longer applies, it seems logical to conclude that the tithe no longer applies.

The next step is to see if we believers are given another way to use our money, to express love toward God, help those in need, and support ministers, teachers, and other spiritual leaders.

New Ways of Giving

Luke 3:11 speaks directly to the subject of giving. Prior to Jesus beginning his ministry, John the Baptist says this to a crowd gathered to hear him: *“The axe is already at the root of the trees, and every tree that does not produce good fruit will be cut down and thrown into the fire.”* This is not a comforting thought to the crowd. Understanding John was speaking about them and concerned for their personal safety, they asked: *“What should we do then?”*

John’s response could hardly have been what they were expecting. He didn’t say to love God. He didn’t say to follow the Messiah. He didn’t say to go give a special gift to the Temple. What he said was this: *“The man with two tunics should share with him who has none, and the one who has food should do the same.”* So simple, yet so difficult to do. To produce good fruit, the people were to share with one another, so that those with too much (more than they needed) gave to those with too little. The end result would be that no one went without while others lived with plenty.

Later, after the crucifixion and resurrection of Jesus, the first Christ followers moved out of the synagogues and into their homes. There were no priests and no set religious structures to support. Did the new believers live as John the Baptist commanded? Did they continue to tithe to the synagogue? We’re not told if some or all of them continued to give tithes to the Levites, but it appears unlikely. Here’s what we find in Acts 2:44-45: *“All the believers were together and had everything in common. Selling their possessions and goods, they gave to anyone as he had need.”*

Acts 4:32-35 reports what happened after the Holy Spirit came upon the believers in Jerusalem: *“And the congregation of those who believed were of one heart and soul; and not one of them claimed that anything belonging to him was his own; but all things were common property to them. And with great power the apostles were giving witness to the resurrection of the Lord Jesus, and abundant grace was upon them all. For there was not a needy person among them, for all who were owners of land or houses would sell them and bring the proceeds of the sales, and lay them at the apostles’ feet; and they would be distributed to each, as any had need.”* Wow! They actually did what John the Baptist told the crowd to do in Luke 3:11. They shared with one another so the needs of all were met.

I think it’s important to note that Acts 2 and 4 are about the believers in Jerusalem. As Christianity spread, not all Christians everywhere sold all they had, not even in the first years of Christianity. That we know from Scripture and historical accounts. What’s described in Jerusalem is not necessarily a prescription of what must happen, but it is a description of what actually occurred. Giving everything away may not have been a requirement, but the effect these new believers had on the surrounding community was stunning, as we see in Acts 2:47: *“...And the Lord added to their number daily those who were being saved.”* And in Acts 4:34: *“...there was not a needy person among them.”* The lesson for us is in seeing what happens when a group of believers sow plentifully rather than sparingly.

There can be no question that sharing our finances is a New Testament value. It’s when we get into the area of how much and to whom that we find the most disagreement. John the Baptist, Jesus, and the apostles give us principles that require us to make judgments. An example of what I mean is found in Matthew 6:1-4, where Jesus says: *“So when you give to the needy, do not*

announce it with trumpets, as the hypocrites do in the synagogues and on the streets, to be honored by men. I tell you the truth, they have received their reward in full. But when you give to the needy, do not let your left hand know what your right hand is doing, so that your giving may be in secret. Then your Father, who sees what is done in secret, will reward you.”

What a great word picture Jesus paints! When you give to the needy, don't let your left hand know what your right hand is doing. If Jesus means himself to be taken literally only a schizophrenic with a split personality could comply. Obviously, he is using a humorous illustration to make a serious point about helping the needy because it's the right thing to do, not for the warm glow of social approval. Jesus says when you give to the needy. Then he says it again, to emphasize this important point. Jesus expects his followers to give to the needy, no question about it; but he doesn't set minimums or maximums for giving.

I believe Jesus sets no limits for giving because true love sets no limits. Instead, he expresses an expectation that giving should occur naturally because we are a people who understand what it means to love our neighbors as we love ourselves.

Jesus offers no process for giving. Instead, he firmly states that our giving, however we do it, is to benefit the needy, not ourselves. I take giving in secret to mean that we are not to seek credit. I don't believe Jesus is saying we can't give to a ministry or another person to distribute our gifts. After all, the Apostles collected gifts for the needy and distributed them, and they appointed deacons to do the same.

Are those who are called to ministry supposed to be self supporting?

Paul's first letter to the church in Corinth offers excellent insights into another type of giving, that of supporting the works of ministers, evangelists and other leaders of this newly forming body of believers. He writes: *“For it is written in the Law of Moses: ‘Do not muzzle an ox while it is treading out the grain.’ Is it about oxen that God is concerned? Surely he says this for us, doesn't he? Yes, this was written for us, because when the plowman plows and the thresher threshes, they ought to do so in the hope of sharing in the harvest. If we have sown spiritual seed among you, is it too much if we reap a material harvest from you? If others have this right of support from you, shouldn't we have it all the more? But we did not use this right. On the contrary, we put up with anything rather than hinder the gospel of Christ. Don't you know that those who work in the temple get their food from the temple, and those who serve at the altar share in what is offered on the altar? In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel.”* (I Corinthians 9:9-14)

Paul says nothing about tithing, but he does say, as one personally chosen by Jesus, that he and other ministers have a “right” to be supported by those who benefit from their ministries. In fact, Paul writes: *“... the Lord has commanded that those who preach the gospel should receive their living from the gospel.”* Then he reminds the Corinthians that he never insisted on exercising this right, so as not to *“hinder the gospel of Christ.”* He didn't want anyone to think he was ministering to them for any reason except love.

Paul's letter to the Corinthians offers two principles for us:

1. Believers are to support those who sow "spiritual seed" among us.
2. Ministers of the Gospel should never do anything that hinders the Gospel, including insisting on a right that is theirs according to Scripture.

The "Enough Law" explained

Like Jesus, the Apostles often give us general principles instead of specific rules to follow. When it comes to giving, both Jesus and the Apostles praise those who are generous, but refuse to set limits on what constitutes generosity. That makes the issue more difficult for us; we have to think about how we use "our" money. Because there is no New Testament guideline for how much money is to be given to the church or shared with those who are in need, we have to search our own hearts and the heart of God for answers.

I believe the Apostle Paul gives us excellent guidance for how to determine our giving. I've labeled the principle he postulated the "**Enough Law.**" Please understand, when I say we're to give "enough" I don't mean the bare minimum. Quite the opposite. I mean we're to give enough to take care of whatever needs we have the means to meet. Also note that Paul was not making new laws (nor am I); he was explaining, as an Apostle chosen by Christ Jesus, a principle for giving that is based on love, not a predetermined percentage.

Here's what he wrote in II Corinthians 8: *"And now, brothers, we want you to know about the grace that God has given the Macedonian churches. Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints. And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God's will. So we urged Titus, since he had earlier made a beginning, to bring also to completion this act of grace on your part. But just as you excel in everything—in faith, in speech, in knowledge, in complete earnestness and in your love for us—see that you also excel in this grace of giving. I am not commanding you, but I want to test the sincerity of your love by comparing it with the earnestness of others. For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich.*

"And here is my advice about what is best for you in this matter: Last year you were the first not only to give but also to have the desire to do so. Now finish the work, so that your eager willingness to do it may be matched by your completion of it, according to your means. For if the willingness is there, the gift is acceptable according to what one has, not according to what he does not have. Our desire is not that others might be relieved while you are hard pressed, but that there might be equality, as it is written: 'He that gathered much did not have too much, and he that gathered little did not have too little.' (Notice how this section I've underlined compares to what John the Baptist said in Luke 3:11.)

" I thank God, who put into the heart of Titus the same concern I have for you. For Titus not only welcomed our appeal, but he is coming to you with such enthusiasm and on his own initiative. And we are sending along with him the brother who is praised by all the churches for his service

to the gospel. What is more, he was chosen by the churches to accompany us as we carry the offering, which we administer in order to honor the Lord himself and to show our eagerness to help. We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men.

“In addition, we are sending with them our brother who has often proved to us in many ways that he is zealous, and now even more so because of his great confidence in you. As for Titus, he is my partner and fellow worker among you; as for our brothers, they are representatives of the churches and an honor to Christ. Therefore show these men the proof of your love and the reason for our pride in you, so that the churches can see it.”

Macedonians model how to share

Paul writes about the grace bestowed on the church in Macedonia. Though they were poor, they gave *“liberally.”* What a marvelous picture of a giving, loving group of people! He uses the Macedonian Christians as an example for the Corinthians. Shouldn't they also be an example for us? First the Macedonians gave themselves to the Lord, then they gave of their resources, according to what was needed. Paul says his desire is not that the Corinthians follow suit by giving so much as to become hard-pressed themselves, but *“that there will be equality.”* The plenty held by one city's believers supplies the needs in cities that have too little, *“then there will be equality.”* (There's that troublesome word again).

Paul writes that he's not looking to shift the burden of need from one group to another. What he's calling for is a sharing, an equality, so that those with abundance supply those in need, the end goal being that everyone has enough. *“He that gathered much did not have too much, and he that gathered little did not have too little.”*

Our problem today is that many of us are good at accumulating money and other resources, but not good at sharing. We gather way more than we need, while others have way too little. We don't really believe Jesus or Paul about loving our neighbor. We don't want to believe them. We want to keep our plenty. This is why the tithe would be a good thing for believers who want to place an upper limit on their generosity. If a single 10% tithe is the law for Christians, we're relieved of the responsibility to give more, to give until we actually feel a difference in our lifestyle. To give until there is equality among believers. To give until others see that Christians truly are just as concerned about others as we are about ourselves.

Motivation is everything

After explaining how he intends for the believers in Corinth to share with others, Paul adds a promise: *“Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work.”* (II Corinthians 9:6-8)

Giving is to be from the heart – out of gratitude to God -- not reluctantly or under compulsion, but *“cheerfully.”* Giving is to be according to need, not a formula or legalistic requirement (*“Each*

man should give what he has decided in his heart to give...”). And giving from the heart is rewarded with the promise of receiving “all that you need” so “you will abound in every good work.” When we give as God intends, we may not have all we want, but we are promised all we need to continue doing good work.

The good work we do becomes a witness to the world, as Jesus tells us in John 13:34-35: “*A new command I give you: Love one another. As I have loved you, so you must love one another. By this all men will know that you are my disciples, if you love one another.*”

I found a well-written article on the web entitled, *Tithing, What Does the Bible Really Teach?* It’s by Henry G. Sheppard. Under the heading “*Motivation is everything,*” he comments on John 3:16: “*For God so loved the world, that He gave His only begotten Son, that whoever believes in him should not perish, but have eternal life.*” Mr. Sheppard says: “*Most people ignore this verse in the context of giving, but God’s giving has to be the very foundation of our giving. Notice three things about God’s giving:*

- 1. His motivation was love.*
- 2. In giving His Son, the Father gave of Himself.*
- 3. God’s giving was in response to our need, not our greed – that we should not perish.*

“*There is a form of sacrificial giving that God despises: ‘And if I give all my possessions to feed the poor, and if I deliver my body to be burned, but do not have love, it profits me nothing.’ (I Cor. 13:3) God looks on the heart and He is not impressed by loveless giving. Your motivation is everything,*” says Mr. Sheppard. The world is watching us, says Jesus.

Where your heart goes, your wallet will follow

It seems to me that as Christians grow in maturity, the question about giving changes from “Should I give?” to “How much do I give?” As we continue to mature spiritually the question changes once again, this time to the most difficult one of all: “How much do I keep?” Because Jesus doesn’t give us a formula, we have to work out for ourselves what we give and what we keep for ourselves.

What our culture and our desires say we “need” is one thing. What is required so we can “abound in every good work” is another. What we’re willing to share speaks volumes about our faith. Jesus says if we love him, we will obey him. How can we honestly say we love God and our neighbors when many neighbors don’t have food to eat, clothes to wear, or safe places to sleep; yet we have much, much more than we need? Is it really enough to give our pocket change and worn out clothing and furniture? Recycling is a good thing, but I’m certain it’s not all that God wants from us in the way of sharing.

I’ve heard it said, “*If tithing was good enough for Abraham, Jacob and the nation of Israel, it should be good enough for us.*” The scriptures disagree. If we recognize that the tithe was basically a tax, do we really want a tax to be our standard? Do we want to limit the good works we can do with what God gives us? Better yet, let’s do away with legalisms, as Jesus did. I believe we should open our eyes to the people and needs we see around us and give as we can, give enough.

Not so we end up in the poor house, but as Paul wrote in Corinthians, so there is equality. That means most of us need to loosen up and share more generously.

A Christian friend made millions of dollars in the high tech industry. One day he said to me, *“What’s the money for if not to spend on my family?”* This as they were about to move into a multi-million dollar home. That question haunts me because I had an answer, but didn’t offer it for fear of offending him. It pains me to reveal that it was easier to offend God by remaining silent. Another Christian friend was uncomfortable talking about giving money to help others. *“Besides,”* he said, *“the Bible says we’ll always have the poor, so if I give to the poor it won’t really change anything.”* Jesus has already answered these views many times over. The sharing of what we have is an act of love toward the person in need ... and toward God. And our demonstration of love becomes a witness to the world.

An early church writing provides advice about giving

A writing called the *“Didache”* is probably the earliest non-canonical work about church doctrine. Most likely dating from the end of the first century or very early second, the *Didache* is generally accepted by Bible scholars as being authentic apostolic instruction. This little book says: *“To everyone who asks you give, and ask not back. Blessed is he who gives according to the commandment, for he is innocent; woe to him who receives; for if a man has need and receives he shall be innocent; but if a man has not need, he shall give account why he received and for what purpose, and being in distress he shall be examined concerning his needs; and he shall come out thence till he has paid the utmost farthing. But respecting this also it has been said, ‘Let your alms drop down on your hands as long as you know to whom you give.’”*

“Woe to him who receives...” is interesting. Here we’re told to give to those who ask. The responsibility for how the gift is used is placed on the recipient. The giver is blessed for the act of giving generously. The recipient who takes when not in need is in for trouble. *“For the Father wills that from your blessing gifts should be bestowed on all.”* This sounds like a variation on II Corinthians 1:3-5: *“...the God of all comfort, who comforts us in all our troubles so that we can comfort those in any trouble with the comfort we ourselves have received from God. For just as the sufferings of Christ flow over into our lives, so also through Christ our comfort overflows.”* *God comforts us and gives us blessings not just so we’ll be better off, but so we can share His gifts with “those in any trouble.”*

There’s also this instruction from the *Didache*, which appears to be from Ecclesiastes 4:31: *“Do not be one who stretches out his hands to receive and clutches them tight for giving.”* And this: *“And the way of death is this ... not pitying the poor ... turning away from him who is in need.”*

Conclusion

The Apostles did not command tithing, nor was it part of early church life. When some church leaders eventually began to talk of tithing, centuries after Pentecost, tithing was intended primarily to help the poor. On the other hand, gifts were very much part of life in the New Testament, as they were in the Old. Gifts are just that, freely given. They are offered to support the church and to help those in need, but the motivation to give comes from a desire to thank, praise, and glorify God. The Apostolic Church Fathers confirmed that tithing is no longer a New Testament command. The new standard is that we're to give generously, until no one has too much and no one has too little. I call this the "Enough Law."

I think it's fair to say that our willingness to share our resources, including our money, is a key indicator of where we stand in relation to God and the neighbors we are told to love. If we have too much and our neighbors have too little, we need to reevaluate our giving; we're not sharing as God intends. It doesn't matter that you're brilliant and deserve to have more; that you feel those with too little deserve their poverty because they haven't worked as hard or as wisely as you; or that you were terribly poor as a child and now need a cushion of security. If you have too much while others have too little, you aren't giving enough. How much is enough is between you and God. He's the one looking into your heart, your wallet, and your future. Small wonder that a healthy prayer life and a giving heart go hand in hand.

Who do we give to when we're attempting to give "enough?" We are told to support those who minister to us, just as they are clearly warned not to ask for more than they need. We're told to give to people who are in need. And we're simply told to love our neighbors as we love ourselves. That includes loving them with gifts of time and money, not just kind thoughts. The over-arching principle is that we're to give out of love. Do you remember what Jesus said about the widow who gave her last pennies? He said, "... *I tell you the truth, this poor widow has put more into the treasury than all the others. They all gave out of their wealth; but she, out of her poverty, put in everything—all she had to live on.*" (Mark 12:43-44) Jesus accepted her gift as having great value because of the love and faith behind it, not because of how much she dropped into the offering basket.

In II Corinthians 5:9 the Apostle Paul writes: "...*we have as our ambition, whether at home or absent, to be pleasing to Him.*" When it comes to pleasing God through how we give, I don't believe He is asking us for 10% or even 23%. Through his servants He tells us to give enough, so we don't have too much while others have too little.

Remember the words of John the Baptist, the man handpicked by God to point the way to Jesus and the New Covenant. John said: "*The man with two tunics should share with him who has none, and the one who has food should do the same.*"

Appendix I

352-Year-Old Book Examines Tithing In The Early Church

*“The Great Case of Tythes, Truly Stated,
Clearly Open’d, And fully Resolv’d”*

Written by Anthony Pearson in 1657

Anthony Pearson was a Justice of the Peace and leading citizen of Westmorland, England. It was at the beginning of the Quaker movement in England and persecution of these followers of Jesus was vicious. The laws of that day provided that any who did not “worship” at the established church and according to the King’s ordinances was subject to severe punishment. One of those ordinances was that everyone had to tithe to their local church. English priests of that day were appointed, or bought their parishes, and could prosecute in court any who did not tithe to them. The Quakers refused to participate in the local church and they refused to tithe to priests they considered corrupt.

Joining the Quakers, therefore, meant becoming a social and professional outcast, prison, loss of property, physical beatings, and more. What’s amazing is that despite the treatment they received, men and women flocked to this new movement that focused on the teaching of the Holy Spirit and the Word of God. Judge Anthony Pearson found something so compelling in what he heard from the Quakers who testified in his court that he too was willing to give up his place in society for a better place with God.

About his book, Pearson wrote: *“I have given you the substance of all that ever I could find written, or hear discoursed, touching that Point (Tythes); and for more than two years last past, I have made much inquiry into it ...”* In the preface to the 1730 reissue of this book, the editor adds: *“The cry of oppression being great from divers parts of the nation, because of the severe prosecutions for tithes, the author was excited to write on that head, in compassion to the sufferers; and to remove if possible, by reason and sound argument, the yoke and burden of tithes from off the laborious husbandman, and otherwise, a free people.”*

What follows are excerpts from his book describing the giving of money in the early church. The spelling is as it was in 1657: *“At Jerusalem and thereabouts, such was the unity of heart among the Saints in the Apostles time that all things were in common and none wanted; and as many as were possessors of lands or houses sold them and brought the price and laid it down at the Apostles feet, and it was distributed unto every man as he had need. So the church gathered by Mark at Alexandria in Egypt followed the same rule as the Saints did at Jerusalem, having all things in common; and Philo Judaeus, a famous author of that time reporteth that not only there but in many other provinces the Christians lived together in societies.*

“Acts 11.29 In the churches at Antioch the Saints possessed every man his estate; so likewise in Galatia and Corinth where the Apostles ordained that weekly offerings for the Saints should be

made by everyone as God had blessed him; and by these offerings (which were put into the hands of the Deacons of the churches) were all the services and needs of the church supplied. By example of these, the course of monthly offerings succeeded in the next ages, not exacted but freely given ... as appears plainly by Tertullian in Apologet, Ch 39, where upbraiding the Gentiles with the piety and devotion of Christians he saith, "Whatsoever we have in the Treasury of our churches is not raised by taxation, as though we put men to ransom their religion, but every man once a month, or when it pleaseth himself, bestoweth what he thinks good ... for no man is compelled but left free to his own discretion; and that which is given is not bestowed in vanity, but in relieving the poor, and upon children destitute of parents and maintenance of aged and feeble persons, men wrecked by sea, and such as are condemned to the metal mines, banished into islands or cast into prison, professing the true God and the Christian faith.

"And this way of contribution continued in the Church, till the great Persecution under Maximinian and Dioclesian, about the year 304, as Eusebius testifieth (Euseb., Lib 4.ch.22), which also appears by the writings of Tertullian, Origen, Cyprian, and others. About this time also, some lands began to be given to the Church, and the Revenue of them was brought into the Treasury of the Church, and belonged to the Church in common, and was distributed as other offerings by the Deacons and Elders; but the Bishops or Ministers meddled not therewith: for Origen saith, 'It is not lawful for any Minister of the Church to possess lands (given to the Church) to his own use ... '

"In these times (about 340-400), in many places, the Christian converts joined themselves in societies and chose a separate life, selling what they had and living together in common, after the example of the former Saints about Jerusalem, as Chrysostom notes, who lived about the year 400, by whose writings it also appears that there was not the least use or practice of the payment of tythes in those former ages.

"The Church now living altogether by free offerings of lands, money and goods, the people were much pressed to bountiful contributions for holy uses, as may be seen by the writings of Hierom and Chrysostom, who brought the Jewish liberality in their payments of tenths, for an example, beneath which they would not have Christians determine their charity; where Chrysostom says he speaks these things not as commanding or forbidding that they should give more, yet as thinking it fit that they should not give less than the tenth part. [This is important. Here in the 5th century the tithe is used as an example, not God's command.]

"Hierom also doth earnestly admonish them to give bountifully to the poor, and double honour to him that labours in the Lord's work; not binding at all to offer this or that part, leaving them open to their own liberty, but pressing they might not be more short than the Jews were. Ambrose who was Bishop of Milan about the year 400, preached up tenths to be offered for Holy uses, but his authority he produceth wholly from Moses's writing and quotes divers sentences, and threatens the people that if they would not pay their tenths God would reduce them to a tenth. In like manner, Augustine, Bishop of Hioppo, hath a whole homily for the right of tythes ... and saith the neglect of payment of tythes is the cause of sterility and blasting; and agrees with Ambrose in his threats that God would reduce them to a tenth. Those two great Bishops agree and from the Law given by the Israelites take their whole doctrine, and impose their own opinion with so heavy penalties. But yet take notice to what end they required them, that the poor might not want and say that God hath reserved them for their use.

“Leo (called the great) who was Pope from 440 to 460 was likewise earnest and large in stirring up every man’s devotion to offer to the church part of his received fruits, but speaks not a word of any certain quantity, as may appear in his sermons De jejuniis decimi mensis & Eleemosynis. Severin also, about the year 470, stirred up the Christians in Panonia who in example of his bounty gave the tenth of their fruits to the poor. Gregory advocated the payment of tythes from Moses’ Law and giving of a tenth of time, because, he wrote, we are commanded in the Law to give a tenth of all things to God.

“And from the opinions of these and other ancient fathers, who took their ground from the Law, tythes, Easter, Pentecost, and other things came to be introduced and brought into the Church. But notwithstanding the Doctrine and hard threats of some of the great Bishops of that time, it was not a generally received doctrine that tythes ought to be paid, nor till about the year 800 was any thing by the then Church determined or ordained, touching the quantity that should be given, though (no doubt) in many places amongst the offerings of the devouter sort, tenths, or greater parts of their annual increase, were given, according to the doctrine of Ambrose, and others.

“The offerings of the Church in those ages were received and disposed of in maintenance of the priests, and relief of those that were distressed; neither had the priests such a particular interest in the profits received, as of late time they have usurped; all that was received, wheresoever in the Bishoprick, was a common Treasury, and was dispensed, one fourth part to the priests, out of which every one had his portion; another fourth part to the relief of the poor, sick and strangers; a third to the building and repairing of places for public meetings, called Churches; and the fourth to the Bishop.

“And though divers of the Fathers, Popes and Bishops did declare that tythes were due and ought to be paid, none of the first eight general Councils of the Church did ever so much as mention the name of tythes or declare them a duty. The ninth, held at Lateran, under Pope Calixtus the second, about the year 1119, mentions tythes, but speaks only of those which had been given for the use of the poor, did chiefly dispose them to the heads and governors of religious houses, who kept open hospitality for the poor and entertainment of strangers, and were esteemed holy, as good treasurers for the needy, who took care of distribution of them, as is testified by Cassian the Hermit. But that Council seeing much given to the poor, little to the priests, made that decree to restrain the people’s freedom; and indeed, by this time, much wickedness was crept into these houses, as histories relate.

“Nor was any law, canon or constitution of any general Council as yet found that purposely commanded the payment of tythes, nor any that expressly supposed them a duty of common right, before the Council of Lateran, held in the year 1215, under Pope Innocent the third; about which time the Pope’s authority was grown powerful and the canons more received into practice, that before were little, especially herein, obeyed.

“About the years 800, 900, 1000 and after, tythes were called the Lord’s Goods, the Patrimony of the Poor, Etc. ... People had more mind to give them to the poor than the priests, as may be understood by the complaint of Pope Innocent the third, who cried out against those that gave their tythes and first fruits to the poor and not to the priests, as heinous offenders (his own words are shown in the book’s margin, in Latin).

“About the year 1000 and 1200 after Christ, when tythes were generally preached up and claimed, great controversy did arise between the Canonists and the Clergy, by what immediate law tythes were payable. The Canonists generally ground themselves upon the decrees and canons of the Church (so called) and on the writings of Augustin, Ambrose, and the rest of the ancient fathers, who say they are due by divine right. The clergy of those times were at difference among themselves, some of them saying that tythes are due by Ecclesiastic Law, others by divine Law, other by imitation of the Jewish State and not by any continuing force of it under the Gospel; and that the Church was not bound to this part, but freely might as well have ordained the payment of a ninth or eighth according to the various opportunity. This (latter view) was taught by Hales, Aquinas, Henricus de Grandavo, R. de Media villa, Cardinal Cajetan, Io. Mayer, Suarez, Malder and others who say it is the common opinion of the greatest part of the clergy of that time, and that the tenth part was rather ceremonial than moral.

“And our famous reformers, John Wickliffe, Walter Brute, Will. Thorp, and others ... did in their days bear their testimony against tythes, for which some of them suffered in flames.”

Appendix II

The following is from a letter written to a Christian friend, a pastor, who read my paper and disagreed with the statement that Christians are no longer subject to the Old Testament Law and with my belief that tithing is not a Law for Christ followers. It is reprinted here in the hope it will further clarify the message I am seeking to convey.

September 24, 2003

Dear (Friend):

(You took exception to what I wrote about the Old Testament Law and tithing, believing, perhaps, that I thought the Old Law irrelevant to Christ followers.) I want to make it clear that I firmly believe there is a continuum between the Old Testament and the New. They can't be separated; one does flow into the other. On the other hand, the New is different from the Old, hence the names, and the New does not specifically include all the must do's of the Old. The New changed the way by which we come to God. That directly relates to tithing because tithing was a means of providing for the Levitical Priesthood. When the Priesthood went away, tithing went away as a requirement.

If the truth were otherwise, Christians would have been told to tithe to the New Testament Priesthood. We run into trouble there because the New Testament is a Priesthood of all believers, not just those who are in paid ministry. We aren't told to tithe. We are told to give freely to all in need, including those who are in paid ministry. All in need means everyone, not just other Christians.

Anyone who insists that followers of Jesus must keep all the Old Testament Laws lines up with the people Paul and the Apostolic Council were dealing with in Acts 15. The answer given by the Apostles, the men chosen by Jesus to continue his earthly ministry, was that no one had to live by the old Jewish system to be a Christian. The list of must do's given the Gentile believers in Antioch, Syria and Cilicia was short and to the point.

The Acts 15 example shows that God interacts with His people differently at different points in history (still moving along the continuum). Gentiles were not part of Torah. Gentiles are welcomed into the New Covenant. God required animal sacrifices. He no longer requires that of His people. The people approached God only through intercessors. Now we have an open door to approach him through Jesus. Etc.

While Acts 15 shows that all the Old Testament Laws do not apply to New Testament Gentile believers, it does prove that some of the Laws still apply. This is where we get to the point of disagreement between you and me. I say that any OT Law we are to keep must be mentioned specifically in the NT or must relate to a principle that reflects the character of God.

Because God's character never changes, we can expect that if murdering one's neighbor is abhorrent to Him in the Old Testament, it will be so in the new. If infidelity is abhorrent to Him in the Old, it will be so in the New (maybe a bad example because the definition of infidelity changed between the Old and New, though the principle surely remained the same). Tithing relates to a religious system that was replaced after the resurrection of Jesus. That religious system does not define the character of God. On the contrary, it defined the flawed character of the people who lived under it. Still, we can say that tithing to the Levitical Priesthood does show God wants those who minister to His people to be provided for by the recipients of their ministry. That principle, without mention of a percentage or dollar amount, is specified in the New Testament.

In my view, if we are to insist that a specific Old Testament Law be maintained as practiced in the Old Testament, we (1) should be accurate in how we uphold that law and (2) should be able to justify our keeping that law with New Testament scripture. We can find Old Testament Laws that carry over. We can find some that do not. What I have trouble with is taking an Old Testament Law, modifying it through tradition (not scripture), then insisting that it applies to all believers. Isn't that how God's Laws grew into an unmanageable jumble in OT times? Our human tendency is to strive for order by writing out laws to live by (also known as business plans and mission statements), then spending the rest of our time adding, clarifying, and looking for loopholes.

Even if I could agree that Jesus, in Matt 23, meant we must all tithe, I still have to deal with the questions that brings up; (1) Do we have to put to death those who dishonor their parents (Matt 15); (2) Who do we give our tithes to; (3) Must those who receive our tithes also tithe to a higher order of ministers, as in the OT; (4) Where does scripture say that we can eliminate two of the tithes while maintaining the third?

If you have anything from (your studies) that explains how we whittled the tithes down to one or why the early believers weren't told to tithe and didn't, I would love to read it. I don't want to be rigid or argumentative. I do want to understand how God wants me to live in communion with

Him and with my neighbors. Personally, I don't think it is complicated. I'm to love God with all my heart, all my mind and all my soul, and to love my neighbor as myself. That takes the mystery out of how to give of one's time and money. Love is without limits. Love gives when and where help is needed. Love does not hold back. So simple, yet so difficult to practice.

*Peace,
Gary*

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