

# Tithing: Is It Required Today?

The subject of tithing is a very sensitive one for Christians, since it strikes them in the pocketbook, and we are all taught to carefully utilize the increase we have. No one in his right mind will squander hard-earned funds, but carefully use them to support his family and others in need

The vast majority of incorporated “Christian” groups, be they Catholic, Lutheran, Baptist, Presbyterian, or non-denominational, promote the paying of tithes, claiming the Bible teaches so. Indeed it does, but do we understand the fullness of this requirement, including what is to be tithed upon and who is to receive the funds?

This paper is designed to cover the issue to tithing and answer basic questions about it so we, as God’s servants, can make wise decisions about using the funds we receive. Let us dissect this issue carefully, searching what the Scriptures reveal.

## What Does “Tithe” Mean?

The words related to tithing and the tithe are largely restricted to the Old Testament, but the New Testament is not silent about the matter. Here are the scriptures that use this word and its variations, from the King James Version.

**Tithe.** Used 12 times in the Old Testament and two times in the New Testament

Leviticus 27:30,32  
Numbers 18:26  
Deuteronomy 14:22\*,23, 28  
II Chronicles 31:6  
Nehemiah 10:38; 13:12  
Matthew 23:23  
Luke 11:42

**Tithes.** Used 18 times in the Old Tes-

tament and six times in the New Testament.

Genesis 14:20  
Leviticus 27:31  
Numbers 18:24, 26, 28  
Deuteronomy 12:6, 11; 26:12  
II Chronicles 31:12  
Nehemiah 10:37\*(2x), 38\*(2x); 12:44; 13:5  
Amos 4:4  
Malachi 3:8, 10  
Luke 18:12  
Hebrews 9:5,\*\*, 8,\*\* 9\*\*(2x)

**Tithing.** Used twice in the Old Testament.

Deuteronomy 26:12\*(2x)

Four different Hebrew and Greek words are translated into these three words.

**Old Testament.** In most cases the Hebrew words *maaser*, *maasar*, or *maasrah* are used, meaning “a tenth; especially a tithe”, from *asar*, “ten (but only in combination with other words), or to tithe, i.e. to take or give a tenth”. Where an asterisk is shown in the above scriptural citations, the word *asar* is used directly.

**New Testament.** The Greek word *apodekatoo* is used in four cases, meaning “one-tenth, to pay tithe of, or to exact tithes”. In four cases, denoted by a double asterisk in Hebrews 9:9, the words *dekate* or *dekatoos* are used, meaning “a tenth, or to give or take a tithe”.

These words mean a tenth, or to give or receive a tenth ... a simple concept that God used to instruct the Israelites in their provision for the Levitical tribe, since this tribe had no inheritance in the land of Canaan (Numbers 18:23). Let us now look

more closely at the purpose God had for the tithe.

### **The Purpose of the Tithe**

The first time tithing is mentioned in Scripture is in Genesis 14, where Abram gave tithes of all of the spoil he had procured when he defeated the four kings who had taken Lot and his company captive. The tithes were given to Melchizedek, who blessed the Almighty for having delivered Abram's enemies into his hands. These tithes were taken from the spoils of war, as given by God, not upon any of Abram's own productive efforts.

When God initially set up the laws of Israel while they yet were in Egypt, He consecrated the firstborn both of man and beast to be His (Exodus 13:2, 11-13), but later moved to a tithing system whereby the sheep and oxen were selected by a random system, and the Tribe of Levi became the priestly tribe. This tithe included a tenth of field, orchard, and vineyard production as well as a tenth of the livestock increase. Note this in Leviticus 27:30-33.

*“And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the Lord's. It is holy to the Lord. If a man wants at all to redeem any of his tithes, he shall add one-fifth to it. And concerning the tithe of the herd or the flock, or whatever passes under the rod, the tenth one shall be holy to the Lord. He shall not inquire whether it is good or bad, nor shall he exchange it; and if he exchanges it at all, then both it and the one exchanged for it shall be holy; it shall not be redeemed.”*

It is at once apparent that the tithable production from the soil, the flock, and the sea and lakes and rivers is given by God Himself. We should also include the miner-

als taken from the earth as well, since God initially created them and they are merely extracted by man's labor, as a gift from which mankind might profit. He provides the sunlight, air, soil minerals, and water through the photosynthetic process, that works to multiply food, fuel, and fiber for mankind. Farmers and herdsmen plant, tend, and harvest the crops and manage the livestock, but God Himself provides the increase through the created world. The farmers and herdsmen who managed the enterprises would tithe on this increase, but the servants who earned wages while helping would not participate in this tithe, for their wages would not be a part of the increase that God gave; that increase would be paid as crops and livestock by the enterprise owners.

All of the other Biblical references build upon this basic premise of tithing being a tenth of God's increase upon the land. All of this new wealth that was tithed upon originated from sunlight energy. Jesus Christ reiterated the importance of the tithe during his rebuke of the scribes and Pharisees in Matthew 23:23.

*“Woe to you, scribes and Pharisees, hypocrites? For you pay tithe of mint and anise and cumin, and have neglected the weightier matters of the law: justice and mercy and faith. These you ought to have done, without leaving the others undone.”*

### **Where Were Tithes Deposited?**

The Levites were to receive the tithes from farmers and herdsmen throughout Israel. The exact means of transacting these transfers is not made clear, but Numbers 18:24 indicates that “... the tithes of the children of Israel, which they offer as a heave (Hebrew *terumah*, an offering, in the sense of being raised high by the priest in some sort of motion) offering unto the Levites to inherit; therefore I have said unto them,

*Among the children of Israel they shall have no inheritance” (Numbers 18:24).*

Of this tenth, a tithe was taken and given to the Aaronic priesthood, as revealed in Numbers 18:26-28. In this way the Levities, including the High Priest and his household, would receive sustenance from the land while they carried out their duties. The crops and livestock given to the Levities were presumably used on a day to day basis, but also stored on their premises for later use.

### **Tithing Today**

We have shown that a tithe was to be paid on increase of the field, flock, orchard, forest, fisheries, and mining. These increases were all produced directly by God’s giving of sunlight and the elements of the earth and water to grow plants and their parts, that are either eaten directly or are converted into animal products. Such tithing was encouraged by Jesus Christ during his time on earth. Also to be tithed, as we noted in Abraham’s case, is increase for which one has not worked, such as the spoils of war. Wages earned to support one’s family were not tithed upon.

The Levitical Priesthood no longer exists, but, as Paul stated, in his day it was passing away (Hebrews 8:13). Rather, Jesus Christ came “... *after the order of Melchisedec, and not be called after the order of Aaron*” (Hebrews 7:11). Further, in Hebrews 7:15-17, we read,

*“And yet it is far more evident; for that after the similitude of Melchisedec there arose another priest, who is made not after the law of a carnal commandment, but after the power of an endless life. For He testifies, You are a Priest forever after the order of Melchisedec.”*

Some people contend that Melchisedec is Jesus Christ, but how can someone who

is similar to Melchisedec be Melchisedec? The answer to this riddle is to recolonize that Melchisedec is the patriarch Shem, who transcended the Flood and was yet living when Abram met him in Genesis 14. In fact, according to the *Book of Jasher*, Shem brought up Abram from childhood, protecting him from Nimrod who considered him to be a potential rival. Shem appeared idiomatically to have “... *neither beginning of days, nor end of life...*” (Hebrews 7:3) because he lived before the Flood, and at the time Abram met him after the defeat of the kings Shem was extremely old (a bit less than 600 years; Genesis 11:10-11). Abram was a direct descendant of Shem through nine generations (Genesis 11:10-27), and was taught the ways of the Eternal Living God from his youth at the feet of Shem. In the Hebrew and Greek, Melchisedec means “king of right” and “patriarch”.

Not only was (is) Jesus Christ of the order of Melchisedec, so have God’s people been through the centuries to this very day ... for the ways of righteous Noah have been passed on through the righteous line of Shem. The Levitical priesthood has passed away, and given way to the perfect way of Jesus Christ as typified by the faith of Shem, Noah, and others before and after them.

Since there is no Levitical Priesthood to pay tithes to — what was left of the priesthood and Sanhedrin was disrupted when Titus leveled Jerusalem in 70 A.D. — then to whom should tithes be paid? We know that the elect of yesterday and today are the priesthood:

*“But you are a chosen generation, a royal priesthood, a holy nation, a peculiar people that you should show forth the praises of Him who has called you out of darkness into His marvellous light”. I Peter 2:9.*

*“... and has made us unto our God kings and priests, and we shall*

*reign on the earth*". Revelation 5:10.

It is apparent from these scriptures that tithes ought to be given to the brethren who are in need. There is no mandate in these verses to give these funds to a corporate organization that contains members of the ecclesia, though certainly there is no prohibition if the person desires to do so. Both the giver and the receiver are priests. Our situation today is that priests are assisting other priests in their time of need. We see this truth in I Corinthians 12, where the fruits of the spirit impart gifts to all in the ecclesia ... one priest serving another with his gifts. That can certainly include collectively spreading, through an organization, the message of Jesus Christ and His coming Kingdom to this nation and the world, but not in any way forsaking "pure religion":

*"Pure religion and undefiled before God and the Father is this, To visit [and assist financially if needed] the fatherless and widows in their affliction, and to keep himself unspotted from the world". James 1:27.*

### **What About Offerings?**

Offerings are forms of giving of one's substance, such as money, livestock, produce, or other gifts to someone else for a specific purpose or need. The words "offering" and "offerings" are used 724 and 270 times in Scripture, respectively.

Several Hebrew and Greek words are translated to these English words, including the following:

**Hebrew:** *trumah*, "heave offering, offering, oblation."

*minchah*, "cereal offering, offering, tribute, present, gift, sacrifice, oblation."

*tanchum*, "compassion, solace."

*qurban*, "offering, oblation, sacrifice."

*olah*, "burnt offering, offering."

*alah*, "to go up, ascend, offer up."

*Zabach*, "to slaughter, sacrifice."

*Zebach*, "to slay an animal for food."

*asham*, "guilt offering, offense, guilt, gift of restitution, gift of atonement"

*necek*, "a libation."

*habhab*, "gift (in sacrifice)."

**Greek:** *prospora*, "a bringing to, hence an offering, or sacrificial offering."

*prosphero*, "to bring (in addition)."

*holokautoma*, "a whole burnt offering."

*doron*, "to give as a gift, an expression of honor, a sacrifice."

The Israelites were required to give many sacrifices of animals, grain, and oil each day, Sabbath, and Holy Day, and also on various other occasions, especially for sin offerings, peace offerings, heave offerings, and other offerings as commanded by the legal system of ancient Israel. These were in addition to tithes.

In the New Testament, Paul spoke of an offering made for the end of days of purification for some men (Acts 21:26). We read of Zechariah, the priest of the Course of Abijah and husband of Elizabeth, John the Baptist's mother, who executed the various offerings while the temple and Levitical priesthood still existed in Jerusalem. In Romans 15:16 the called gentiles are pictured as being offered up to God, sanctified by the spirit. Christ, in Ephesians 5:2, is shown to have given Himself up as a sacrifice and sweet-smelling aroma for the elect, typifying the Levitical symbols of offering incense on the alter of the Tabernacle, which offerings are elaborated in Hebrews 10:1-14. He, of course, is the ultimate offering picture by the Levitical offerings, He being offered once for all sin and negating the need for sacrifices today; those were fulfilled in His crucifixion and resurrection and need not be performed again after that.

This sacrifice of Christ, however, is not really the crux of what we are speaking of here, except in terms of the sacrifice we make one to another to provide for needs;

*“I am crucified with Christ; nevertheless I live, yet not I, but Christ lives in me; and the life which I now live in the flesh I live by the faith of the Son of God, who loved me, and gave Himself for me” (Galatians 2:20).*

Our offerings are in fact a sacrifice from our own energy and inner being to serve those in need, in particular those of our own flesh and blood, for,

*“... if any provide not for his own, and especially for those of his own house, he has denied the faith and is worse than an infidel.” I Timothy 5:8.*

We at once can understand the reason for Paul’s admonition in Ephesians 4:28, that thieves steal no more, but rather labor with their hands to *“... give to him that needs”*. The objective of offerings is to offer up of oneself to someone else in need, of the very sweat and time one has to serve a function out of a heartfelt desire to uplift the other person ... out of a spirit of joy and thanksgiving. Notice Paul’s admonition to the brethren regarding ministering to the saints in II Corinthians 9.

*“But this I say, He which sows sparingly shall also reap sparingly, and he that sows bountifully shall also reap bountifully. Every man according as he purposes in his heart, so let him give, not grudgingly or of necessity, for God loves a cheerful giver .... Being enriched in every thing to all bountifulness, which causes through us thanksgiving to God. For the administration of this service not only supplies the want of the saints, but is abundant also by many thanksgivings unto God...” II Corinthians 9:6-7, 11-12.*

Giving, or offering, to others for their needs is a service and integral part of Christian life, a central function of “true religion”. In this world of deprivation for many, God takes intimate care of those saints not so gifted in the physical necessities of life, and He expects brethren to help other brethren through their trials. This is not a fair world. It is Satan’s world (II Corinthians 4:4; Ephesians 2:2). Remember the admonition given in Galatians 6:9-10:

*“... And let us not be weary in well doing, for in due season we shall reap if we faint not. As we have therefore opportunity let us do good unto all men, especially unto them who are of the household of faith.”*

## **Conclusions**

We have answered the question of what is required to be tithed upon as revealed in Scripture. It is the increase that God gives from the field, forest, and flock, mining, and sea: all of these things are gifts of God. In addition, gifts given for which we one has performed no work to acquire, such as the spoils of war, are needful to be tithed upon. Wages acquired from one’s own efforts to sustain one’s family are not included in these categories. This increase is from one’s own sweat, not God’s, although we well appreciate that God gives us the life and wherewithal to live and work to achieve that increase. However, His directive is not to tithe on that manner of increase. That is where offerings come in, and they are every bit as important as tithes.

The question of to whom farmers, ranchers, miners, and fishermen should give their tithes is not so easy to answer today because there is no longer a Levitical Priesthood to receive them, as in the days of ancient Israel. The Levitical way is “passing away”, as Paul puts it in Hebrews 8:13. Yet, we know who the priesthood is today,

and that is us, the ecclesia or “called out ones” from this wicked generation. It is to those within the ecclesia that tithes should be given as they have need, for indeed Paul said, “*As we have therefor opportunity, let us do good unto all men, especially unto them who are the household of faith*” (Galatians 6:10). The distribution of the tithe ought to be out of a deep and abiding love for the brethren who have a genuine need for the funds, such as those who are unable to fend for themselves: widows, orphans, the ill, and the elderly in the faith who have little or no means of support.

Offerings for the Christian differ little from tithes as to their use, although they would be given more so by the brethren who are not farmers, ranchers, fishermen, or miners who do not tithe. The destination of these offerings might be the same as for tithes — to the orphans, widows, infirm, and elderly having no family help — and they may be just as great in amount, or even greater, as for those who tithe.

There may be other needs for tithes and offerings, such as attending and administering feasts, publishing information concerning God’s truth through various corporate organizations, and such like. Several Church of God organizations exist today that are actively spreading God’s

message to those in the United States and elsewhere. The Gideons International, through unpaid volunteers, print and distribute Bibles throughout the world in many languages. Other groups minister to the needy and outcasts in various countries.

There are virtually unending needs for God’s tithes and offerings within a sick and sin-filled world. They deserve to go first to other needful brethren, but should also be given as one is able to others in this world that one chances to pass. Recall that Jesus said, “*Give to him that asks of you, and unto him that would borrow of you turn not away*” (Matthew 5:42).

We ought not be shy about sharing our wealth with those in need, if given with wisdom to fill the need, with a cheerful heart, and while not jeopardizing one’s own flesh and blood. We owe our lives to the Creator of all that is, and He grants us our needs in due season. Whatever He gives us let us use wisely, to His honor and glory that we might have treasure in heaven as was the hope of the widow who cast in a mere two mites to the temple treasury. She in her poverty cast in “all her living”, as Christ said in Mark 12:44. Are we willing to tithe and offer as sincerely as this humble widow?