

# TITHING IS NOT A CHRISTIAN DOCTRINE

An Essay by Russell Earl Kelly, PH. D., March 05, 2006

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## Introduction:

The following essay is a summary of my book, *Should the Church Teach Tithing? A Theologian's Conclusions about a Taboo Doctrine*. The book itself is a greatly expanded version of my PH. D. thesis. I challenge Bible educators to be bold, to open up their seminary level research and to promote studies on this subject in the Masters, Doctorate and PH. D. levels. This doctrine is simply too important to ignore.

In many churches today the doctrine of tithing has reached the level of a modern scandal. While on the one hand, most seminary-level textbooks on hermeneutics and church theologians omit tithing, on the other hand, the practice is quickly becoming a requirement for church membership in the very denominations which insist on solid Bible-based doctrines. There is also increasing evidence that lay persons who question the legitimacy of New Covenant tithing are usually criticized as being troublemakers or weak Christians.

## Modern Tithing is Based on Many False Assumptions

One denomination's statement on stewardship is typical of what many others teach about tithing. It says that "tithing is the minimum biblical standard and the beginning point which God has established that must not be replaced or compromised by any other standard." It adds that the tithe is from gross income which is due to the church before taxes.

The following points of this essay contrast the false teachings used to support tithing with what God's Word actually says.

## Point #1 N. T. Giving Principles in Second Corinthians 8 and 9 Are Superior to Tithing.

The false teaching is that tithing is an assumed mandatory expectation which always preceded free-will giving.

Free-will giving preceded tithing. The following New Covenant free-will principles are found in Second Corinthians, chapters 8 and 9: (1) Giving is a "grace." Second Corinthians, chapters 8, uses the word, "grace," eight times in reference to helping poor saints. (2) Give yourself to God first (8:5). (3) Give yourself to knowing God's will (8:5). (4) Give in response to Christ's gift (8:9; 9:15). (5) Give out of a sincere desire (8:8, 10, 12; 9:7). (6) Do not give because of any commandment to give (8:8, 10; 9:7). (7) Give even beyond your ability (8:3, 11,

12). (8) Give to produce equality. This means that those who have more should give more in order to make up for the inability of those who cannot afford to give as much (8:12-14). (9) Give joyfully (8:2). (10) Give because you are growing spiritually (8:3, 4, 7). (11) Give because you want to continue growing spiritually (9:8, 10, 11). (12) Give because you are hearing the gospel preached (9:13).

## Point #2 In God's Word, the Tithe is Always Only Food!

The false teaching is that biblical tithes include ALL sources of income.

Do not use Webster's Dictionary! Use God's Word to define "tithe." Open a complete Bible concordance. You will discover that the definition used by tithe-advocates is wrong. In God's Word "tithe" does not stand alone. Although money existed, the substance of God's "tithe" was never money. It was the "tithe of food." This is very important. \*\*True biblical tithes were always only food from the farms and herds of only Israelites who only lived inside God's Holy Land, the national boundary of Israel.\*\* The increase was from God's hand and not man's craft or ability.

There are 15 verses from 11 chapters and 8 books from Leviticus 27 to Luke 11 which describe the contents of the tithe. And the contents never (I repeat), never included money, silver, gold or anything other than food! Yet the incorrect definition of "tithe" is the greatest lie being preached about tithing today! (See Lev. 27:30, 32; Numb. 18:27, 28; Deut. 12:17; 14:22, 23; 26 12; 2 Chron. 31:5, 6; Neh. 10:37; 13:5; Mal. 3:10; Matt. 23:23; Luke 11: 42).

## Point #3 Abraham's Tithe to Melchizedek Reflected Pagan Tradition.

The false teaching is that Abraham freely gave tithes because it was God's will.

However, for the following reasons, Genesis 14:20 cannot be used as an example for Christians to tithe. (1) The Bible does not say that Abraham "freely" gave this tithe. (2) Abraham's tithe was NOT a holy tithe from God's holy land produced by God's holy people. (3) Abraham's tithe was only from spoils of war common to many nations. (4) In Numbers 31, God only required 1% of spoils of war. (5) Abraham's tithe to Melchizedek was a one-time recorded event and Abraham moved often. (6) Abraham's tithe was not from his own personal property. (7) Abraham kept nothing for himself; he gave everything

back. (8) Abraham's tithe is not quoted anywhere in the Bible to endorse tithing. (9) Genesis 14, verse 21, is the key text. Since most commentaries explain verse 21 as an example of pagan Arab tradition, it is contradictory to explain the 90% of verse 21 as pagan, while insisting that the 10% of verse 20 was God's will. (10) If Abraham is an example for Christians to give 10% to God, then he should also be an example for Christians to give the other 90% to Satan, or to the king of Sodom! (11) Since neither Abraham nor Jacob had a Levitical priesthood to support, they had no place to bring tithes during their many moves.

#### **Point #4 First-Tithes Were Received by Servants to the Priests.**

The false teaching is that Old Testament priests received all of the first tithe.

The truth is that the "whole" tithe, the first tithe, did not go to the priests at all. Instead, according to Numbers 18:21-24 and Nehemiah 10:37, it went to the servants of the priests, the Levites. Next, according to Numbers 18:25-28 and Nehemiah 10:38, the Levites gave the best "tenth of this tithe" (1%) which they received to the priests who ministered the sin sacrifices and served inside the holy places. Priests personally did not tithe at all.

It is also important to know that, in exchange for receiving these tithes, both Levites and priests forfeited all rights to permanent land inheritance inside Israel (Numb. 18:20-26; Deut. 12:12; 14:27, 29; 18:1, 2; Josh. 13:14, 33; 14:3; 18:7; Ezek. 44:28). The Levites, who received the first tithe, were prohibited from ministering blood sacrifices under penalty of death (Numb. 18:3). There is no continuation in the New Covenant of this ordinance.

#### **Point #5 The Phrase, "It is Holy to the LORD," Does Not Make Tithing an Eternal Moral Principle.**

The false teaching is that Leviticus 27:30-32 proves that the tithe is an "eternal moral principle" because "it is holy to the LORD."

However, tithe-teachers must ignore the stronger phrase, "it is MOST holy to the LORD," in the immediate preceding verses 28 and 29. This is because verses 28 and 29 are definitely not eternal moral principles in the church. In its context, the phrases "it is holy to the LORD" and "it is MOST holy to the LORD" cannot possibly be interpreted as "eternal moral principles." Why? Almost every other use of these phrases in Leviticus has long ago been discarded by Christians. Similar phrases are also used to describe all of the festivals, the sacrificial offerings, the clean/unclean food distinctions, the old covenant priests and the old covenant sanctuary.

#### **Point #6 There are Four Different Tithes Found in the Bible.**

The false teaching ignores all other tithes and focuses on part of the first religious tithe.

In reality, the first religious tithe, called the "Levitical tithe," had two parts. Again, the whole first tithe was given to the Levites who were only servants to the priests (Numb. 18:21-24; Neh. 10:37). The Levites, in turn, gave one tenth of the whole tithe to the priests (Numb. 18:25-28; Neh. 10:38). According to Deuteronomy 12 and 14, the second religious tithe, called the "feast tithe," was eaten by worshipers in the streets of Jerusalem during the three yearly festivals (Deut. 12:1-19; 14:22-26). And, according to Deuteronomy 14 and 26, a third tithe, called the "poor tithe," stayed in the homes every third year and was used to feed the poor (Deut. 14:28, 29; 26:12,13). Also, according to First Samuel 8:14-17 the King collected the first and best ten per cent for political use. During Jesus' time Rome collected the first ten per cent (10%) of most food and twenty per cent (20%) of fruit crops as its spoils of war. One wonders what "churches" are trying to hide when they only single out the one religious tithe which best suits their purposes and ignore the other two important religious tithes.

Another common error is to equate the tithe with the "first-fruit" or even the "best." While the "tithe of the tithe" (1%) which was given to the priests was the "best" of what the Levites received, the tithe which the Levites received was only "one tenth" not necessarily the "best" (Lev. 27:32, 33). Also, while the first-fruit and firstborn of every clean animal was brought directly to the temple, the tithe was brought directly to the Levitical cities (Neh. 10:35-38). According to some historians, the first-fruit was an extremely small offering. Often an entire village's first-fruit could be carried by one animal.

#### **Point #7 Jesus, Peter, Paul and the Poor Did Not Tithe!**

The false teaching is that everybody in the Old Testament was required to begin their giving to God at the ten per cent level.

In reality, the poor were not required to tithe at all! Neither did the tithe come from the results of man's craft, hands and skill. Only farmers and herdsmen possessed what was defined as tithe increase. Jesus was a carpenter; Paul was a tentmaker and Peter was a fisherman. None of these occupations qualified as tithe-payers because they did not farm or herd animals for a living. It is, therefore, incorrect to teach that everybody paid a required minimum of a tithe and, therefore, that New Covenant Christians should be required to at least begin at the same minimum as Old Covenant Israelites. This common false

assumption is very often repeated and completely ignores the very plain definition of tithe as food from farm increase or herd increase.

It is also wrong to teach that the poor in Israel were required to pay tithes. In fact, they actually received tithes! Much of the second festival tithe and all of a special third-year tithe went to the poor. In fact, many laws protected the poor from abuse and expensive sacrifices which they could not afford (see also Lev. 14:21; 25:6, 25-28, 35, 36; 27:8; Deu. 12:1-19; 14:23, 28, 29; 15:7, 8, 11; 24:12, 14, 15, 19, 20; 26:11-13; Mal. 3:5; Matt. 12:1, 2; Mark 2:23, 24; Luke 2:22-24; 6:1, 2; 2 Cor. 8:12-14; 1 Tim. 5:8; Jas. 1:27).

#### **Point #8 Tithes Were Often Used as Political Taxes.**

The false teaching is that tithes are never comparable to taxes or taxation.

However, in the Hebrew economy, the tithe was used in a totally different manner than it is preached today. Once again, those Levites who received the whole tithe were not even ministers or priests -- they were only servants to the priests. Numbers chapter 3 describes the Levites as carpenters, metal workers, leather-craftsmen and artists who maintained the small sanctuary. And, according to First Chronicles, chapters 23-27, during the time of King David and King Solomon the Levites were still skilled craftsmen who inspected and approved all work in the Temple: 24, 000 worked in the Temple as builders and supervisors; 6,000 were officials and judges; 4,000 were guards and 4,000 were musicians. As political representatives of the king, Levites used their tithe income to serve as officials, judges, tax collectors, treasurers, temple guards, musicians, bakers, singers and professional soldiers (1 Chron. 12:23, 26; 27:5). It is obvious why these examples of using biblical tithe-income are never used as examples in the church today.

It is important to know that Old Covenant tithes were never used for evangelism of non-Israelites. Tithing failed! See Hebrews 7:12-19. Tithes never stimulated Old Covenant Levites or priests to establish a single mission outreach or encourage a single Gentile to become an Israelite (Ex. 23:32; 34:12, 15; Deut. 7:2). Old Covenant tithing was motivated and mandated by Law, not love. In fact, during most of Israel's history the prophets were God's primary spokesmen – and not the tithe-receiving Levites and priests.

#### **Point #9 Levitical Tithes Were Normally Taken to the Levitical Cities.**

False teachers want us to think that all tithes were formerly taken to the Temple and should now be taken to the "church storehouse" building.

The "whole" tithe NEVER went to the Temple. In reality, the overwhelming majority of Levitical tithes never went to the Temple. Those who teach otherwise ignore the Levitical cities and the 24 courses of the Levites and priests. According to Numbers 35, Joshua 20, 21 and First Chronicles 6, Levites and priests lived on borrowed land in the Levitical cities where they farmed and raised (tithed) animals. And it is clear from Numbers 18:20-24, Second Chronicles 31:15-19 and Nehemiah 10:37 that the ordinary people were expected to bring their tithes to the Levitical cities. Why? That is where most of the Levites and priests lived with their families most of the time. See also Nehemiah 13:9.

#### **Point #10 Malachi 3 is the Most Abused Tithing Text in the Bible.**

The false teaching about tithes from Malachi 3 ignores five important Bible facts.

(1) Malachi is Old Covenant context and is never quoted in the New Covenant for the church (Lev. 27:34; Neh. 10:28, 29; Mal. 3:7; 4:4). (2) In 1:6; 2:1 and 3:1-5, Malachi is very clearly addressed to dishonest priests who are cursed because they have stolen the best offerings from God. (3) The Levitical cities must be considered and Jerusalem was not a Levitical city (Josh 20, 21). It makes no sense to teach that 100% of the tithe was brought to the Temple when most Levites and priests did not live in Jerusalem. (4) In Malachi 3:10-11 tithes are still only food (Lev. 27:30-33). (5) The 24 courses of Levites and priests must also be considered. Beginning with King David and King Solomon, they were divided into 24 families. These divisions were also put into place in Malachi's time by Ezra and Nehemiah. Since normally only one family served in the Temple for only one week at a time, there was absolutely no reason to send ALL of the tithe to the Temple when 98% of those it was designed to feed were still in the Levitical cities (1 Chron. 24-26; 28:13, 21; 2 Chron. 8:14; 23:8; 31:2, 15-19; 35:4, 5, 10; Ezra 6:18; Neh. 11:19, 30; 12:24; 13:9, 10; Luke 1:5).

Therefore, when the context of the Levitical cities, the 24 families of priests, under-age children, wives, Numbers 18:20-28, Second Chronicles 31:15-19, Nehemiah 10-13, and all of Malachi are all evaluated, only about 2% of the total first tithe was normally required at the Temple in Jerusalem.

Both the blessing and the curse of Malachi 3:9-11 only lasted until the Old Covenant ended at Calvary. Malachi's audience had willingly reaffirmed the Old Covenant (Neh. 10:28, 29). "Cursed be he that confirms not all the words of this law to do them. And all the people shall say, Amen" (Deut. 27:26 quoted in Gal. 3:10). And Jesus ended the curse. "Christ has redeemed us from the curse

of the law, being made a curse for us: for it is written, Cursed is every one that hangs on a tree" (Gal. 3:13).

Today the very lowest income class pays the largest percentage to charity. Yet most remain in poverty. Neither the lottery, nor the tithe is a magic get-rich-quick answer to replace education, determination and hard work. If Malachi 3:10 really worked for New Covenant Christians, then millions of poor tithing Christians would have escaped poverty and would have become the wealthiest group of people in the world instead of remaining the poorest group. Therefore there is no evidence that the vast majority of poor "tithe-payers" are ever blessed financially merely because they tithe. The Old Covenant blessings are no longer in effect (Heb. 7:18, 19; 8:6-8, 13).

#### **Point #11 Tithing is not Taught in the New Testament.**

The false teaching is that Jesus taught tithing in Matthew 23:23 which, they say, is clearly in the New Testament.

The New Covenant did not begin at the birth of Jesus, but at his death (Gal. 3:19, 24, 25; 4:4). Tithing is not taught to the church after Calvary! When Jesus discussed tithing in Matthew 23:23, he was only commanding obedience to the Old Covenant Law which he endorsed and supported until Calvary. In Matthew 23:2, 3 Jesus told his followers to obey the scribes and Pharisees "because they sit in Moses' seat." Yet He did not command Gentiles whom He healed to present themselves to the priests.

There is not a single New Testament Bible text which teaches tithing after Calvary – period! Acts 2:42-47 and 4:32-35 are not examples of tithing to support church leaders. According to 2:46 the Jewish Christians continued to worship in the Temple. And according to 2:44 and 4:33, 34 church leaders shared what they received equally with all church members (this is not done today). Finally Acts 21:20-25 proves that Jewish Christians were still zealously observing all of the Mosaic Law 30 years later –and that must include tithing— otherwise they would not have been allowed inside the Temple to worship. Therefore, any tithes collected by the early Jewish Christians were given to the Temple system and not to support the church.

#### **Point #12 Old Covenant Priests Were Replaced by Believer-Priests.**

The false teaching is that New Covenant elders and pastors are simply continuing where the Old Covenant priests left off and are due the tithe.

Compare Exodus 19:5, 6 with First Peter 2: 9, 10. Before the incident of the golden calves, God had intended for every Israelite to become a priest and tithing would have never been enacted. Priests did not tithe but received one tenth of the first tithe (Numb. 18:26-28; Neh. 10:37, 38).

The function and purpose of Old Covenant priests were replaced, not by elders and pastors, but by the priesthood of every believer. Like other ordinances of the Law, tithing was only a temporary shadow until Christ (Eph. 2:14-16; Col. 2:13-17; Heb. 10:1). In the New Covenant every believer is a priest to God (1 Pet. 2:9, 10; Rev. 1:6; 5:10). And, as a priest, every believer offers sacrifices to God (Heb. 4:16; 10:19-22; 13:15, 16). Therefore, every ordinance which had previously applied to the old priesthood was blotted out at Calvary. Since He was not from the tribe of Levi, even Jesus was disqualified. Thus the original temporary purpose of tithing no longer exists (Heb. 7:12-19; Gal. 3:19, 24, 25; 2 Cor. 3:10).

#### **Point #13 The New Covenant Church is Neither a Building nor a Storehouse.**

The false teaching is that Christian buildings called "churches," "tabernacles" or "temples" replaced the OT Temple as God's dwelling places.

God's Word never describes New Covenant churches as "tabernacles," "temples" or "buildings" in which God dwells! God's church, God's dwelling place, is within the believers. Believers do not "go to church" -- believers "assemble to worship." Also, since OT priests did not pay tithes, then tithing cannot logically continue. Therefore it is wrong to call a building "God's storehouse" for tithes. (1 Cor. 3:16, 17; 6:19, 20; Eph. 1:22, 23; 2:21; 4:12-16; Rev. 3:12). For "storehouse" compare First Corinthians 16:2 with Second Corinthians 12:14 and Acts 20:17, 32-35. For several centuries after Calvary Christians did not even have their own buildings (to call storehouses) because Christianity was an outlaw religion.

#### **Point #14 The Church Grows By Using Better New Covenant Principles.**

The false teaching implies that principles of grace giving are not as good as Old Covenant principles of giving.

Under the New Covenant: (1) According to Galatians 5:16-23, there is no physical law which controls the fruits of the Holy Spirit. (2) Second Corinthians 3:10 says that the Old Covenant has "no glory" when compared to the "surpassing" glory and liberty of the Holy Spirit. (3) Hebrews 7 is the only post-Calvary mention of tithing and it is an explanation of why the Levitical priesthood must be replaced by Christ's priesthood because it was weak and unprofitable. Study Hebrews 7 and follow the progression from verse 5 to verse 12 to verse 19. (4) The manner in which tithing is taught today reflects a failure of the church to believe and act on the far better principles of love, grace and faith. Mandatory giving principles cannot, has not and will not prosper the church more than principles guided by love for Christ and lost souls (2 Cor. 8:7, 8).

## **Point #15 The Apostle Paul Preferred That Church Leaders Be Self-Supporting.**

The false teaching is that Paul taught and practiced tithing.

Yet, nothing could be farther from the truth. As a Jewish rabbi, Paul was among those who insisted on working to support himself (Acts 18:3; 1 Thess. 2:9, 10; 2 Thess. 3:8-14). While Paul does not condemn those who are able to receive full-time support, neither does he teach that full-time support is the mandatory will of God for advancing the gospel (1 Cor. 9:12). In fact, twice, in Acts 20:29-35 and also in Second Corinthians 12:14, Paul actually encouraged church elders to work to support needy believers inside the church.

For Paul, "living of the gospel" meant "living by gospel principles of faith, love and grace" (1 Cor. 9:14). While Paul realized that he had a "right" to some support, he concluded that his "liberty," or freedom to preach unhindered was more important in order to fulfill his calling from God (1 Cor. 9:15; 11:7-13; 12:13, 14; 1 Thess. 2:5, 6). While working as a tent-maker, Paul accepted limited support but boasted that his pay, or salary, was that he could preach the gospel for free, without being a burden to others (1 Cor. 9:16-19).

## **Point #16 Tithing Did Not Become a Law in the Church Until A. D. 777.**

The false teaching is that the historical church has always taught tithing.

Even in Acts 21:20-26, decades after Calvary, the early Jewish-Christians in Jerusalem were still zealously following the Old Covenant law and were still worshiping in and supporting the Jewish Temple. As obedient Jews, logic forces us to conclude that they must have still been sending any food tithes they had to the Temple system.

While disagreeing with their own theologians, most church historians write that tithing did not become an accepted doctrine in the church for over 700 years after Calvary. The earliest church fathers before A. D. 321 (when Constantine made Christianity a legal religion) opposed tithing as a Jewish-only doctrine. Clement of Rome (c95), Justin Martyr (c150), The Didache (c150-200), Irenaeus (c150-200) and Tertullian (150-220) opposed tithing. Even Cyprian's (200-258) (rejected) introduction of tithing included distribution to the poor.

In fact, the early church leaders practiced asceticism. This meant that being poor was the best way to serve God. They patterned their worship after that of the Jewish synagogues which had rabbis who were self-supporting and usually refused to receive money for teaching God's Word. See Schaff, History of the Christian Church, Vol. II, 63, 128, 198-200; 428-434.

According to the very best historians and encyclopedias, it took over 500 years before the local church Council of Macon, in the year 585, tried unsuccessfully to enforce tithing on its members and it was not until the year 777 that Emperor Charlemagne legally allowed the church to collect tithes.

### **Conclusion:**

In God's Word, "tithe" does not stand alone. It is the "tithe of FOOD." The biblical tithe was very narrowly defined and limited by God Himself. True biblical tithes were always: (1) only food, (2) only from the farms and herds, (3) of only Israelites, (4) who only lived inside God's Holy Land, the national boundary of Israel, (5) only under Old Covenant terms and (6) the increase could only come from God's hand.

Therefore, (1) non-food items could not be tithed; (2) clean wild game animals and fish could not be tithed; (3) non-Israelites could not tithe; (4) food from outside God's holy land of Israel did not enter the Temple; (5) legitimate tithing did not occur when there was no Levitical priesthood; and (5) tithes did not come from what man's hands created, produced or caught by hunting and fishing.

I invite church leaders into an open discussion of this subject. The careful and prayerful study of God's Word are essential for church growth. May God bless you.

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### **I recommend these ministries J.P. Editor**

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**Bengali Evangelical Association**

P.O. Box 776, Bryn Mawr, CA 92318

e-mail: [Bea.mission@verizon.net](mailto:Bea.mission@verizon.net)