

TOPIC IX.

IS TITHING AN OBLIGATION UNDER THE NEW COVENANT?

Under the New Covenant, what is our obligation regarding tithing? The church often mentions this when the offerings are collected. Yes, since we are no longer under the Law, it is not required. But what is the main reason it was instituted in the first place? We will see in a moment that the writer of Hebrews particularly focuses on this matter.

The word "tithe" is an Old English word meaning "tenth." The Hebrew word is "Maasrah" also meaning a "tenth part." There are sixteen mentions of the tithe in the Old Testament, two in the New but both of these are identical statements of Jesus recorded in Matthew 23:23 and Luke 11:42 where He says, "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others." Other than this, there is no other mention of it in the New Testament.

There is a very good reason for this. Let's look at what this was all about. We begin with the tribe of Levi who were assigned the priesthood and ministry at the temple. Moses and Aaron were of the tribe of Levi and Aaron was made priest by the word of the Lord. The details of Aaron's priesthood and that of the Levites in relationship to the service of the tabernacle and later the temple are listed in many Biblical passages. Among them are: Numbers, chapter 3; Leviticus, chapter 27; Numbers, chapter 18.

The Levites were not given a portion of land in Israel as their tribal territory like the other tribes, and had to live within the territories of the other tribes. However, they could not own property or provide for themselves through agriculture or animal husbandry. Their entire livelihood was dependent on the "tithe."

The "tithe" was a tenth of the produce and livestock grown by the remainder of Israel. It was brought to the tabernacle (or later the temple) as an offering to the Lord by command. It served a double function as providing food for the Levitical priests and their families. Essentially, it was a tax to provide for those who were engaged in the worship services and it was a law and must be accomplished or severe penalties could ensue.

Deuteronomy, chapters 12, 14, 26; II Chronicles 31, Nehemiah 10 and 13, and Malachi 3:6-11 all give instructions and information regarding the tithe. Here are a few key verses;

Deuteronomy 12:10-12, 10: "When you cross the Jordan and live in the land which the LORD your God is giving you to inherit, and He gives you rest from all your enemies around you so that you live in security, 11: then it shall come about that the place in which the LORD your God will choose for His name to dwell, there you shall bring all that I command you: your burnt offerings and your sacrifices, your tithes and the contribution of your hand, and all your choice votive offerings which you will vow to the LORD. 12: "And you shall rejoice before the LORD your God, you and your sons and daughters, your male and female servants, and the Levite who is within your gates, since he has no portion or inheritance with you."

Deuteronomy 12:18-19, 18: "But you shall eat them before the LORD your God in the place which the LORD your God will choose, you and your son and daughter, and your male and female servants, and the Levite who is within your gates; and you shall rejoice before the LORD your God in all your undertakings. 19: "Be careful that you do not forsake the Levite as long as you live in your land."

Deuteronomy 14:22-29, 22: "You shall surely tithe all the produce from what you sow, which comes out of the field every year. 23: "You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always. 24: "If the distance is so great for you that you are not able to bring the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you, 25: then you shall exchange it for money, and bind the money in your hand and go to the place which the LORD your God chooses. 26: "You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the LORD your God and rejoice, you and your household. 27: "Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you. 28: "At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. 29: "The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of

your hand which you do."

Nehemiah 10:37-39, 37: "We will also bring the first of our dough, our contributions, the fruit of every tree, the new wine and the oil to the priests at the chambers of the house of our God, and the tithe of our ground to the Levites, for the Levites are they who receive the tithes in all the rural towns. 38: The priest, the son of Aaron, shall be with the Levites when the Levites receive tithes, and the Levites shall bring up the tenth of the tithes to the house of our God, to the chambers of the storehouse. 39: For the sons of Israel and the sons of Levi shall bring the contribution of the grain, the new wine and the oil to the chambers; there are the utensils of the sanctuary, the priests who are ministering, the gatekeepers and the singers. Thus we will not neglect the house of our God."

Malachi 3:7-12, 7: "From the days of your fathers you have turned aside from My statutes and have not kept them. Return to Me, and I will return to you," says the LORD of hosts. "But you say, 'How shall we return?' 8: "Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed You?' In tithes and offerings. 9: "You are cursed with a curse, for you are robbing Me, the whole nation of you! 10: "Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this," says the LORD of hosts, "if I will not open for you the windows of heaven and pour out for you a blessing until it overflows. 11: "Then I will rebuke the devourer for you, so that it will not destroy the fruits of the ground; nor will your vine in the field cast its grapes," says the LORD of hosts. 12: "All the nations will call you blessed, for you shall be a delightful land," says the LORD of hosts."

Why was there need for "food in God's house?" (Verse 10)

So then what was the purpose of the tithe? (To support the worship services mandated by God and administered by the Levites who were fed from the agricultural and animal production of the nation who brought the best of their production to the tabernacle and temple for these various services and sacrifices.)

Was this a physical response to a spiritual problem or a spiritual response to a physical problem?

When Christ died on the cross what happened to both the priesthood and the sacrificial system?

To answer this accurately, first, we need to note that Jesus became not a High Priest from the order of Levi, but became a High Priest according to the higher order of Melchizedek. "This hope we have as an anchor of the soul, a hope both sure and steadfast and one which enters within the veil, where Jesus has entered as a forerunner for us, having become a high priest forever according to the order of Melchizedek." Hebrews 6:19-20

Note Hebrews 7:11-18, 23-25,

11: "Now if perfection was through the Levitical priesthood (for on the basis of it the people received the Law), what further need was there for another priest to arise according to the order of Melchizedek, and not be designated according to the order of Aaron? 12: For when the priesthood is changed, of necessity there takes place a change of law also. 13: For the one concerning whom these things are spoken belongs to another tribe, from which no one has officiated at the altar. 14: For it is evident that our Lord was descended from Judah, a tribe with reference to which Moses spoke nothing concerning priests. 15: And this is clearer still, if another priest arises according to the likeness of Melchizedek, 16: who has become such not on the basis of a law of physical requirement, but according to the power of an indestructible life. 17: For it is attested of Him, "YOU ARE A PRIEST FOREVER ACCORDING TO THE ORDER OF MELCHIZEDEK." 18: For, on the one hand, there is a setting aside of a former commandment because of its weakness and uselessness."

23: "The former priests, on the one hand, existed in greater numbers because they were prevented by death from continuing, 24: but Jesus, on the other hand, because He continues forever, holds His priesthood permanently. 25: Therefore He is able also to save forever those who draw near to God through Him, since He always lives to make intercession for them."

Verse 17 comes from Psalm 110. Here it is,

1: **A Psalm of David.** The LORD says to my Lord: "Sit at My right hand Until I make Your enemies a footstool for Your feet."

2: The LORD will stretch forth Your strong scepter from Zion, saying, "Rule in the midst of Your enemies."

3: Your people will volunteer freely in the day of Your power; In holy array, from the womb of the dawn, Your youth are to You as the dew.

4: The LORD has sworn and will not change His mind, "You are a priest forever According to the order of Melchizedek."

5: The Lord is at Your right hand; He will shatter kings in the day of His wrath.

6: He will judge among the nations, He will fill them with corpses, He will shatter the chief men over a broad country.

7: He will drink from the brook by the wayside; Therefore He will lift up His head.

Hebrews 8:1-2, 1: "Now the main point in what has been said is this: we have such a high priest, who has taken His seat at the right hand of the throne of the Majesty in the heavens, 2: a minister in the sanctuary and in the true tabernacle, which the Lord pitched, not man. "

And the sacrificial system?

Hebrews 9:11-12, 11: "But when Christ appeared as a high priest of the good things to come, He entered through the greater and more perfect tabernacle, not made with hands, that is to say, not of this creation; 12: and not through the blood of goats and calves, but through His own blood, He entered the holy place once for all, having obtained eternal redemption."

Hebrews 9:24-26, 24: "For Christ did not enter a holy place made with hands, a mere copy of the true one, but into heaven itself, now to appear in the presence of God for us; 25: nor was it that He would offer Himself often, as the high priest enters the holy place year by year with blood that is not his own. 26: Otherwise, He would have needed to suffer often since the foundation of the world; but now once at the consummation of the ages He has been manifested to put away sin by the sacrifice of Himself."

Hebrews 10:11-12, 11: "Every priest stands daily ministering and offering time after time the same sacrifices, which can never take away sins; 12: but He, having offered one sacrifice for sins for all time, SAT DOWN AT THE RIGHT HAND OF GOD,"

So, in His own person Jesus fulfilled and completed the work of the priesthood and the sacrifices on behalf of sin forever. This is indicated by His "sitting down" at

the right hand of God.¹

Therefore, a tithe to support a Levitical priesthood is unnecessary, why? Today, churches and pastors ask for your "tithes." Many threaten God's disapproval if you do not do so. However, since there is no more priesthood to support, and, considering that most pastors own their own property and possessions, the tithe is not only not required, but actually illegal based on biblical teachings.

Then on what basis do we give to the church (or the Lord's work) and why? Paul's answer in II Corinthians 9:6-7,

6: Now this I say, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. 7: Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver."

Now this all sounds fine except that the reason for giving in the New Testament is not to build buildings, pay for programs or finance extravagant ventures. Remember, context is everything. Just from this one passage, let's see if we can determine the basic reason for why we are to give.

Let's look at verse 12. "For the ministry of this service is not only fully supplying the needs of the saints, but is also overflowing through many thanksgivings to God."

What or whom was this collection for? Let's find out. Paul speaks of it in Galatians 2:1-10,

1: "Then after an interval of fourteen years I went up again to Jerusalem with Barnabas, taking Titus along also. 2: It was because of a revelation that I went up; and I submitted to them the gospel which I preach among the Gentiles, but I did so in private to those who were of reputation, for fear that I might be running, or had run, in vain. 3: But not even Titus, who was with me, though he was a Greek, was compelled to be circumcised. 4: But it was because of the false brethren secretly brought in, who had sneaked in to spy out our liberty which we have in Christ Jesus, in order to bring us into bondage. 5: But we did not yield in subjection to them for even an hour, so

¹ Romans 8:34; Ephesians 1:20; Colossians 3:1; Hebrews 1:3,13; 8:1, 10:22, 12:2

that the truth of the gospel would remain with you. 6: But from those who were of high reputation (what they were makes no difference to me; God shows no partiality)--well, those who were of reputation contributed nothing to me. 7: But on the contrary, seeing that I had been entrusted with the gospel to the uncircumcised, just as Peter had been to the circumcised 8: (for He who effectually worked for Peter in his apostleship to the circumcised effectually worked for me also to the Gentiles), 9: and recognizing the grace that had been given to me, James and Cephas and John, who were reputed to be pillars, gave to me and Barnabas the right hand of fellowship, so that we might go to the Gentiles and they to the circumcised. 10: They only asked us to remember the poor--the very thing I also was eager to do."

Luke writes in Acts 11:29-30,

29: "And in the proportion that any of the disciples had means, each of them determined to send a contribution for the relief of the brethren living in Judea. 30: And this they did, sending it in charge of Barnabas and Saul to the elders.

And in 20:35,

"In everything I showed you that by working hard in this manner you must help the weak and remember the words of the Lord Jesus, that He Himself said, 'It is more blessed to give than to receive.'"

Now, perhaps the remainder of II Corinthians 9:8-13 can be understood more appropriately,

8: And God is able to make all grace abound to you, so that always having all sufficiency in everything, you may have an abundance for every good deed; 9: as it is written, "HE SCATTERED ABROAD, HE GAVE TO THE POOR, HIS RIGHTEOUSNESS ENDURES FOREVER." 10: Now He who supplies seed to the sower and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness; 11: you will be enriched in everything for all liberality, which through us is producing thanksgiving to God. 12: For the ministry of this service is not only fully

supplying the needs of the saints, but is also overflowing through many thanksgivings to God. 13: Because of the proof given by this ministry, they will glorify God for your obedience to your confession of the gospel."

We should be able to remember the admonitions of the Lord regarding the poor and needy.

On the other hand, Paul also taught in I Corinthians 9:9-18,

9: For it is written in the Law of Moses, "YOU SHALL NOT MUZZLE THE OX WHILE HE IS THRESHING." God is not concerned about oxen, is He? 10: Or is He speaking altogether for our sake? Yes, for our sake it was written, because the plowman ought to plow in hope, and the thresher to thresh in hope of sharing the crops. 11: If we sowed spiritual things in you, is it too much if we reap material things from you? 12: If others share the right over you, do we not more? Nevertheless, we did not use this right, but we endure all things so that we will cause no hindrance to the gospel of Christ. 13: Do you not know that those who perform sacred services eat the food of the temple, and those who attend regularly to the altar have their share from the altar? 14: So also the Lord directed those who proclaim the gospel to get their living from the gospel. 15: But I have used none of these things. And I am not writing these things so that it will be done so in my case; for it would be better for me to die than have any man make my boast an empty one. 16: For if I preach the gospel, I have nothing to boast of, for I am under compulsion; for woe is me if I do not preach the gospel. 17: For if I do this voluntarily, I have a reward; but if against my will, I have a stewardship entrusted to me. 18: What then is my reward? That, when I preach the gospel, I may offer the gospel without charge, so as not to make full use of my right in the gospel."

In Matthew 10:7-10, Jesus says to His disciples,

7: "And as you go, preach, saying, 'The kingdom of heaven is at hand.'
8: "Heal the sick, raise the dead, cleanse the lepers, cast out demons. Freely you received, freely give. 9: "Do not acquire gold, or silver, or copper for your money belts, 10: or a bag for your journey, or even two coats, or sandals, or a staff; for the worker is worthy of his support."²

² This is likely the quotation Paul is thinking of in I Corinthians 9:14

In Luke 10:3-9 we also read,

3: "Go; behold, I send you out as lambs in the midst of wolves. 4: "Carry no money belt, no bag, no shoes; and greet no one on the way. 5: "Whatever house you enter, first say, 'Peace be to this house.' 6: "If a man of peace is there, your peace will rest on him; but if not, it will return to you. 7: "Stay in that house, eating and drinking what they give you; for the laborer is worthy of his wages. Do not keep moving from house to house. 8: "Whatever city you enter and they receive you, eat what is set before you; 9: and heal those in it who are sick, and say to them, 'The kingdom of God has come near to you.'"

And in Galatians 6:6,

"The one who is taught the word is to share all good things with the one who teaches him."

However, in all of these, there is no requirement to tithe, give, donate, contribute or any such mandate or command.

So, what is the bottom line? You should be able to figure this out.