

A BIBLICAL AND THEOLOGICAL ANALYSIS OF TITHING:  
TOWARD A THEOLOGY OF GIVING IN THE NEW COVENANT ERA

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Doctor of Philosophy

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by

David A. Croteau  
December 2005

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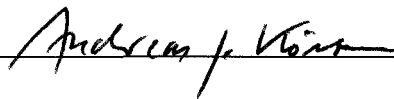
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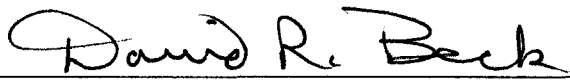
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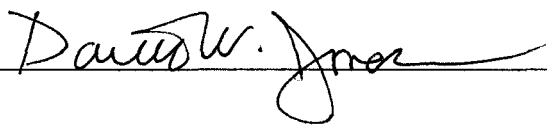
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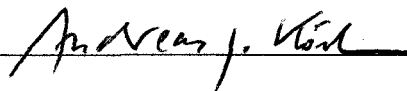
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To my wife, Ann, and my children, Danielle and D.J.:

Thanks for your encouragement and patience with me through these years. Ann, your spirit of giving is a blessing to all who encounter you.

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## ABBREVIATIONS

CD	Classic Dispensationalism
LXX	Septuagint
MT	Masoretic Text
NTCT	Non-Theonomic Covenant Theology
PD	Progressive Dispensationalism
RD	Revised Dispensationalism
TCT	Theonomic Covenant Theology

## ABSTRACT

Chapter 1 summarized some of the methodological and hermeneutical issues and discussed the problem and history of tithing in Christianity. Various arguments through the centuries have been proposed that provided reasons for the abrogation and the continuation of tithing. The “Christian view” on this issue has not been monolithic.

Chapter 2 discussed tithing in the Old Testament and concluded that (1) the pre-Mosaic period contained no tithing system and no command to tithe, (2) in the Mosaic law the Israelites gave well-beyond ten percent and only products connected to the land were liable to tithing, and (3) the Historical and Prophetic books contain no passage useful to argue for the continuation of tithing.

Chapter 3 explicated the teaching of tithing in the New Testament. The passages that employ the word “tithe” in no way advocate the continuation of tithing for Christians.

Chapter 4 analyzed three theological systems and concluded that arguments from these theological systems to advocate tithing fell short of convincing. The systems of dispensationalism and Non-Theonomic Covenant Theology do not contain principles that lead to the continuation of tithing. Theonomic Covenant Theology may possibly advocate the Charity Tithe, if they believe it is part of the civil law. Finally, traditionalism, pragmatism, and natural law furnished inconclusive arguments for the continuation of tithing.

Chapter 5 discerned five categories for New Covenant era giving. The twenty principles elucidated are a foundation from which Christian giving can be faithfully observed. Above all, these principles require that one have an active relationship with the Lord for obedience to result. The standard has not been lowered, but neither has it necessarily been raised: it has changed.

All Christians should give something, but there is not a universal amount or percentage required. Each believer must look at their situation in life, their church, and those around them to seek out possible needs. Furthermore, a mindset focused on eternity, and not the moment, will desire to give sacrificially to God's work on the earth. From some paychecks God may require one hundred percent, from others five percent.

## CHAPTER 1

### INTRODUCTION

The implications for a study on giving are both theological and practical. The priority of the biblical text is paramount for understanding the biblical teaching on tithing and for constructing a new giving paradigm. However, all interpreters come to the biblical text with presuppositions. Therefore, some of these presuppositions will be explored so that the manner in which they function in the law-gospel relationship can be understood. Tithing offers an excellent case study for the continuity-discontinuity problem since aspects of both are involved. Clarity on this issue can be achieved when the issues are handled carefully and deliberately.<sup>1</sup>

#### **Preliminary Hermeneutical Considerations**

While all of the following preliminary hermeneutical issues could be the subject of an entire monograph by itself, and while not everyone will agree with the conclusions below, the analysis of the biblical texts on tithing should be sufficient by themselves to cast doubt on the ongoing validity of this practice beyond the Old Testament era. The study of theological systems, and their arguments for the continuation of tithing, should demonstrate that tithing is generally inconsistent with the new covenant.

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<sup>1</sup> Regarding the study on the law-gospel relationship, this research will be restrained to Evangelical sources due to space limitations. Non-English sources will not be dealt with since those contexts are not debating the issue of the applicability of the tithe as are English-speaking contexts.

The primary, initial goal of studying any passage of Scripture should be to discover authorial intent.<sup>2</sup> While the exegetical goal of authorial intent will not be argued for, it is accepted as a given, and while most agree with it in principle, in practice it is sometimes not evident.

A specific application of authorial intent in exegesis is the issue of primary and secondary meanings. One problem that commonly occurs in studies on the present subject is the failure to distinguish between primary and secondary meanings (which may be on the level of connotation or implication). Confusion arises when an interpreter raises a possible implication of a passage to the level of primary meaning. For example, as will be shown below, Jesus, in Matt 23:23, was not arguing for or against the continuation of tithing. While some may interpret that passage as containing a possible inference that tithing should continue, this is still *not* the primary meaning of the text. While primary statements are “explicit propositions or imperatives,” secondary statements are “derived only incidentally, by implications or by precedent.”<sup>3</sup> The interpreter must seek the primary meaning first. This does not relegate secondary meanings to irrelevance, yet it does suggest that details that are incidental to the main point of a given passage should not be the initial focus of interpretation; this would be utilizing the text for purposes other

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<sup>2</sup> See E. D. Hirsch, *Validity in Interpretation* (New Haven: Yale University Press, 1967); William W. Klein, Craig L. Blomberg, and Robert L. Hubbard Jr., *Introduction to Biblical Interpretation* (Dallas: Word, 1993), 5–12, 87–115; Kevin J. Vanhoozer, *Is There Meaning in This Text? The Bible, the Reader, and the Morality of Literary Knowledge* (Grand Rapids: Zondervan, 1998); Grant R. Osborne, *The Hermeneutical Spiral* (Downers Grove: InterVarsity, 1991), 366–415; and Gordon D. Fee and Douglas Stuart, *How to Read the Bible for All Its Worth: A Guide to Understanding the Bible* (Grand Rapids: Zondervan, 1982), 107.

<sup>3</sup> Fee and Stuart, *How to Read*, 106.



than those intended by the author, which Vanhoozer refers to as unethical exegesis.<sup>4</sup>

Therefore, if an interpreter understands a text in a manner that does not cohere with the primary meaning, then the author's intent is being compromised.

But can God *mean* something that the author did not intend? The quagmire of *sensus plenior* has been the subject of considerable debate.<sup>5</sup> Though this cannot be discussed in detail here, Vanhoozer's sapient conclusion is that a fuller meaning can only emerge "at the level of the canon."<sup>6</sup> Statements must retain their primary emphasis in interpretation. As Fee and Stuart conclude, "What is incidental must not become primary, although it may always serve as additional support to what is unequivocally taught elsewhere."<sup>7</sup> Therefore, in keeping with the notion of the primacy of authorial intent and a proper, restrained understanding of *sensus plenior*, an incidental element in a passage can be used to *support* a doctrine, but usually not to *establish* it in the first place in the absence of passages that explicitly teach the doctrine.

Context is integrally tied to authorial intent and primary meanings. Context is an excellent restrainer; it can inform the exegete of when he has elevated a secondary meaning to a primary meaning. For example, if one interpreted Heb 7:1–10 to contain the *implication* that tithing continued, this still does not justify raising it to the level of primary meaning.

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<sup>4</sup> See Vanhoozer, *Is There Meaning*, 81–82, 235–36.

<sup>5</sup> For example, see Raymond E. Brown, *The "Sensus Plenior" of Sacred Scripture* (Baltimore: St. Mary's University Press, 1955); Douglas Moo, "The Problem of *Sensus Plenior*," in *Hermeneutics, Authority, and Canon*, eds. D. A. Carson and John D. Woodbridge (Grand Rapids: Baker, 1995), 201–04; Hirsch, *Validity*, 123; Vanhoozer, *Is There Meaning*, 263–65, 313–14.

<sup>6</sup> See Vanhoozer, *Is There Meaning*, 264.

<sup>7</sup> Fee and Stuart, *How to Read*, 108.

Another pitfall interpreters should avoid is equating *description* with *prescription*.<sup>8</sup> The mere description of Abraham tithing does not, by itself, necessitate that the practice is prescribed for later believers. For example, interpreters should not maintain that believers must follow Abraham's example of taking another wife after Sarah died (see Gen 25:1).<sup>9</sup> They *may*, of course, do so, but it cannot legitimately be argued merely based on Abraham's example that they *must* do so.

Another important issue relevant for the present purposes is that of progressive revelation in the history of salvation. While a response to liberal ideas regarding progressive revelation, an evolutionary model, cannot be conducted at this time,<sup>10</sup> one's understanding is pertinent to the issue at hand. In keeping with the concept of progressive revelation, it seems reasonable to conclude that the *New Testament is ultimately determinative* for Christian morality and ethics, as well as all other matters.<sup>11</sup> By progressive revelation, what is in view is not merely the collection of additional sources, but also the *advancement in revelation*, especially in relation to God's definitive revelation provided in and through Christ (John 1:17–18; Heb 1:1–3). While God himself

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<sup>8</sup> See *ibid.*, 107; J. Scott Duvall and J. Daniel Hays, *Grasping God's Word: A Hands-on Approach to Reaching, Interpreting, and Applying the Bible* (Grand Rapids: Zondervan, 2001), 263–69.

<sup>9</sup> This is not to say that something that is merely described *cannot* be prescribed. However, there is not a one-to-one correlation. See Duval and Hays, *Grasping God's Word*, 263–69, for some rules concerning how to discern when a description can be taken prescriptively.

<sup>10</sup> However, see J. I. Packer, "A Evangelical View of Progressive Revelation," in *Evangelical Roots: A Tribute to Wilbur Smith*, ed. Kenneth S. Kantzer (Nashville: Nelson, 1978), 144–52, for a rebuttal of liberal views.

<sup>11</sup> Contra William J. Webb, *Slaves, Women and Homosexuals: Exploring the Hermeneutics of Cultural Analysis* (Downers Grove: InterVarsity, 2001). For a critique of Webb and a defense of the traditional view, see Wayne Grudem, "Should We Move Beyond the New Testament to a Better Ethic? An Analysis of William J. Webb, *Slaves, Women and Homosexuals: Exploring the Hermeneutics of Cultural Analysis*," *JETS* 47, no. 2 (2004): 299–346.

did not “evolve,” there is a development within the writers of Scripture as to how they grasped God’s purpose and plan.<sup>12</sup> Ramm notes that the development includes a “clearer expression and higher notions of God and more refined ethical teachings.”<sup>13</sup>

Progressive revelation does not mean that what was prior was less or unimportant. All of God’s actions in delivering Israel and the different ways the messianic hope was presented were all “preparatory and in various ways provisional.”<sup>14</sup> Comparatively, Christ’s work is final: once-for-all. The patriarchal narratives lay the foundation for the law, the law for the prophets, and the whole Old Testament for the New Testament.<sup>15</sup> How does progressive revelation relate to understanding the biblical text? Packer answers: “it is important that these inner links of development be followed out and that each writer’s prior knowledge and assumptions be accurately gauged.”<sup>16</sup>

One example of progressive revelation must suffice. The presence of certain regulations in the Mosaic law reveals that the Jews had a concern with how Gentiles were to act when in Israel and what Gentiles had to do to become a Jew, that is, be active in the covenant community. The answers to these questions are vastly different before and after the cross. In Genesis 9 God gave Noah any living animal for food, though he did give certain qualifications. However, in Lev 11:3 and Deut 14:7–8, 10, 12–19 God declares that certain animals are unclean and not allowed to be eaten. Then in Mark 7:19 (cf. Acts

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<sup>12</sup> Packer, “Progressive Revelation,” 153.

<sup>13</sup> Bernard Ramm, *Special Revelation and the Word of God* (Grand Rapids: Eerdmans, 1961), 103.

<sup>14</sup> Packer, “Progressive Revelation,” 155.

<sup>15</sup> Ramm, *Special Revelation*, 104.

<sup>16</sup> Packer, “Progressive Revelation,” 157.

10:10–15) all foods were declared clean. God’s revelation to his people has progressed through time.<sup>17</sup> The issue is not so much that God has changed, but that certain aspects of Old Testament teaching have found their fulfillment in Christ.

The issue of the relationship between law and gospel is very complicated and can only be partially dealt with in this research. The scriptural discussions on the old and new covenants provide some seminal information on this issue. First, Jer 31:31–34 declares that the new covenant is different from the old,<sup>18</sup> and the author of Hebrews quotes Jer 31:31–34 in Heb 8:8–12 (cf. 10:16–17), applying it to the period in which Christians now live. Second, Matt 5:17–20 says that Jesus did not come to abolish the law and prophets, but fulfill them. Based upon this, Christians should not be surprised, but rather should expect, to find differences between God’s expectations in the old and new covenant periods. The New Testament goes as far as to say that there is now a “Law of Christ” (1 Cor 9:21; Gal 6:2) and that salvation has been revealed “apart from the Law” (Rom 3:23). The nature of this new “law” is not easy to grasp. However, this is the challenge faced in relation to giving (or, tithing) in the new covenant era.

### **The State of Research**

R. T. Kendall said in 1982 that regarding tithing, “the definitive statement on this subject has yet to be written.”<sup>19</sup> Driver said that a coherent history on the Hebrew tithe is

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<sup>17</sup> Two other examples could also be discussed: animal sacrifices (which virtually no one argues should continue based upon its existence prior to the Mosaic law) and the Sabbath (about which much has been written).

<sup>18</sup> Jer 31:31–32 declares that the new covenant is “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.”

<sup>19</sup> Robert T. Kendall, *Tithing: A Call to Serious, Biblical Giving* (Grand Rapids: Zondervan, 1982), 43.

not possible.<sup>20</sup> However, Henderson and Barker have both challenged Driver's conclusion.<sup>21</sup> Both of them do an adequate job of refuting Driver and will be utilized for understanding the Hebrew tithe. While the Hebrew tithe is a difficult subject to understand, even more complications arise when tithing is discussed within the law-gospel relationship.

Jonathan Edwards, perhaps the greatest theological mind America has produced, said, "There is perhaps no part of divinity attended with so much intricacy, and wherein orthodox divines do so much differ, as stating of the precise agreement and differences between the two dispensations of Moses and Christ."<sup>22</sup> As interpreters come to the text of the Old and New Testaments, they bring presuppositions; this is now a consensus among evangelical scholars. One presupposition is how the interpreter views the continuity and/or discontinuity of the Mosaic law with Christians.<sup>23</sup> An exegete's conclusion on this issue will affect how he interprets many passages in the New Testament; a theologian's conclusion on this issue will affect many doctrines; an ethicist's conclusion will affect

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<sup>20</sup> See S. R. Driver, *A Critical and Exegetical Commentary on Deuteronomy*, International Critical Commentary (New York: Scribner's, 1903), 168–73.

<sup>21</sup> Edwin Harold Henderson, "The Old Testament Doctrine of the Tithe" (Th.D. diss., Southwestern Baptist Theological Seminary, 1963); David G. Barker, "The Old Testament Hebrew Tithe" (Th.M. thesis, Grace Theological Seminary, 1979).

<sup>22</sup> Jonathan Edwards, *The Works of Jonathan Edwards*, rev. and cor. Edward Hickman, vol. 1 (Carlisle: Banner of Truth, 1974), 465. Note John Wesley's statement: "Perhaps there are few subjects within the whole compass of religion so little understood as this" (quoted in David A. Dorsey, "The Law of Moses and the Christian: A Compromise," *JETS* 34, no. 3 [1991]: 322).

<sup>23</sup> While some dispensationalists may claim that the different conclusions are due to a different hermeneutic, non-theonomic covenant theology, theonomic covenant theology, and dispensationalism all promote a grammatico-historical hermeneutic. See Robert L. Saucy, *The Case for Progressive Dispensationalism: The Interface Between Dispensational & Non-Dispensational Theology* (Grand Rapids: Zondervan, 1993), 20. See also Stanley N. Gundry, "Hermeneutics or ZEITGEIST as the Determining Factor in the History of Eschatologies?" *JETS* 20 (1977): 45–55. Still disagreeing is Charles C. Ryrie, *Dispensationalism*, rev. and exp. (Chicago: Moody, 1995), 20.

many practical decisions he makes. Douglas Moo (one who favors discontinuity) said that a main reason that “Christians disagree about the place of the Mosaic law in the life of the believer [is] because the New Testament itself contains statements that appear to support opposite conclusions.”<sup>24</sup>

The following section is primarily not a history of tithing in the Church. Rather, it is a brief examination on the current state of research on tithing. Each time period in church history will be briefly summarized to gain a better perspective on tithing in church history.

### Tithing from the Ante-Nicene Period to the Tithing Renewal

In the Ante-Nicene period (100–325), nothing was said (directly) about tithing by Ignatius of Antioch,<sup>25</sup> Polycarp of Smyrna, Quadratus, Tatian, Hippolytus, Kallistos, and Novatian.<sup>26</sup> In the second century, Irenaeus apparently believed that Jesus abrogated tithing.<sup>27</sup> Clement of Rome and Justin Martyr both discussed offerings in the early church

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<sup>24</sup> Douglas Moo, “The Law of Christ as the Fulfillment of the Law of Moses: A Modified Lutheran View,” in *Five Views on Law and Gospel*, ed. Wayne G. Strickland (Grand Rapids: Zondervan, 1996), 319. See also Ryken’s statement: “Few things are more difficult to master than the biblical teaching about the law in its relationship to the gospel” (Philip Graham Ryken, *Written in Stone: The Ten Commandments and Today’s Moral Crisis* [Wheaton: Crossway, 2003], 9). Note also Hans J. Schoeps, *Paul: The Theology of the Apostle in the Light of Jewish Religious History* (London: Lutterworth, 1961), 168, who says that Paul’s view on the law is “the most intricate doctrinal issue in his theology.”

<sup>25</sup> Even though Ignatius never used the word for tithing, he made interesting references to the Mosaic law that need to be considered. “For if we still live according to the Jewish Law, we acknowledge that we have not received grace” (Ignatius, *Epistle of Ignatius to the Magnesians* 8 [ANF 1:62]). “But if any one preach the Jewish Law unto you, listen not to him. For it is better to hearken to Christian doctrine from a man who has been circumcised, than to Judaism from one uncircumcised” (Ignatius, *Epistle of Ignatius to the Philadelphians* 6 [ANF 1:82]). For another example of an early (non-Marcionite) emphasis on the discontinuity between law and gospel, see Mathetes, *The Epistle of Mathetes to Diognetus* 3 (ANF 1:26).

<sup>26</sup> So Thomas J. Powers, “An Historical Study of the Tithe in the Christian Church to 1648” (Ph.D. diss., Southern Baptist Theological Seminary, 1948), 32.

<sup>27</sup> Irenaeus, *Against Heresies* 4.13.3 (ANF 1:477); 4.18.2 (ANF 1:485).

which do not appear consistent with a tithing model, but rather appear to be based upon a 1 Corinthians 16 model.<sup>28</sup> The *Didache* never discussed obligatory giving or tithing; it did state the principle of 1 Cor 9:14 that ministers have a right to live from the gospel.<sup>29</sup> In the third century, Clement of Alexandria concluded that Christians need to tithe. However, his advocacy of keeping the Sabbatical Year and the Year of Jubilee renders suspect his opinions on issues in the law-gospel relationship.<sup>30</sup> Tertullian's description of giving is incompatible with the conclusion that Christians are obligated to tithe.<sup>31</sup> Origen specifically stated that he did not tithe<sup>32</sup> and Cyprian's comments can be understood to mean that tithing was not practiced in his time.<sup>33</sup> The *Didascalia Apostolorum* explicitly said that Christians were not bound to give tithes or first fruits.<sup>34</sup>

There were no statements made in the Ante-Nicene period (except the possible spurious statement in the *Constitutions*<sup>35</sup>) that referred to tithes as binding. Most

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<sup>28</sup> Clement of Rome, *The First Epistle of Clement to the Corinthians* 40 (ANF 1:16). Justin Martyr, *First Apology of Justin* 67 (ANF 1:185–86); Justin Martyr, *Dialogue with Trypho, a Jew* 17, 19, 33, 112 (ANF 1:202, 204, 211, 255).

<sup>29</sup> *Didache* 1:5–6; 4:5–8; 5:2; 11:6, 12; 13:1–7; 15:4.

<sup>30</sup> Clement of Alexandria, *Stromata* 2.18 (ANF 2:366). For an incidental reference, see *Stromata* 1.24 (ANF 2:337).

<sup>31</sup> Tertullian, *Apology* 39 (ANF 3:46). For incidental reference, see *Apology* 14 (ANF 3:29), (Five Books) *Against Marcion* 4.27 (ANF 3:394), 5.9 (ANF 3:448).

<sup>32</sup> Origen, *Origen Against Celsus* 2.4 (ANF 4:431); 8.34 (ANF 4:652); 5.60 (ANF 4:569); Origen, *Homilies on Numbers* 11.2 (cited Sharp, "Tithes," 2:1963); Origen, *Commentary of the Gospel of John* 1 (cited by Murray, *Beyond Tithing*, 97).

<sup>33</sup> Cyprian, "Letter 1," 1.2 in *The Letters of St. Cyprian of Carthage*, trans & ann. G. W. Clarke, vol. 1, *Ancient Christian Writers* 43 (New York: Newman, 1984), 1:52. For incidental references to tithing, see *Treatises of Cyprian: Treatise IV: On the Lord's Prayer* 6 (ANF 5:449), *Epistle* 65 1 (ANF 5:367).

<sup>34</sup> R. Hugh Connolly, *Didascalia Apostolorum: The Syriac Version Translated and Accompanied by the Verona Latin Fragments* (Oxford: Clarendon Press, 1929), 2:34–35.

<sup>35</sup> *The Constitutions of the Holy Apostles* 2.4.25 (ANF 7:408); *The Constitutions of the Holy Apostles* 7.29 (ANF 7:471). See also statements at 2.4.27, 2.4.34, 8.30–31.

references to tithing are incidental, that is, Old and New Testament texts were quoted that contain a reference to tithing. Tithing was not the focus of the discussion in most writings, but only mentioned since the scriptural text cited referenced it.<sup>36</sup> Generally, the Ante-Nicene Fathers expected believers to give abundantly regardless of the percentage. Powers concluded, “So sincere, in the beginning of Christianity, was the devotion of believers that their gifts to the Evangelical priesthood far exceeded what the tenth would have been.”<sup>37</sup> The collections in the early church were generally for the poor and support of the clergy. As will be seen below, Christians were exhorted to tithe as the church grew.<sup>38</sup> However, Babbs’ conclusion that the early church was of a “singular unanimity of opinion” that the law of the tithe was still binding is an overstatement.<sup>39</sup>

Many more references to tithing are found in the Nicene and Post-Nicene Period (325–604). No mention has been found of Constantine (ca. 325) collecting or paying tithes, though he was a generous giver to churches.<sup>40</sup> However, Basil of Caesarea (370) exhorted Christians to pay tithes<sup>41</sup> and Gregory of Nazianzus (ca. 365) mentioned first

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<sup>36</sup> As will be shown below, this is similar to the references to tithing in the New Testament.

<sup>37</sup> Powers, “Historical Study of the Tithe,” 34; so John Selden, *A Historie of Tithes* (London: n.p., 1618), 36. Powers, “Historical Study of the Tithe,” 13, also said that tithes were not exacted in the early church; rather, the church had its needs met “by voluntary offerings and contributions.”

<sup>38</sup> See Powers, “Historical Study of the Tithe,” 36.

<sup>39</sup> Arthur V. Babbs, *The Law of the Tithe: As Set Forth in the Old Testament* (New York: Revell, 1912), 122. Babbs’ methodology was inexcusably poor. He cited relevant church fathers but provided no comments on the individual quotes, as if his conclusions were self-evident from the quotes themselves.

<sup>40</sup> See Joseph Bingham, *The Works of Joseph Bingham*, 10 vols., ed. R. Bingham (Oxford: Oxford University Press, 1855), 2:179; Powers, “Historical Study of the Tithe,” 39.

<sup>41</sup> Coleman, *Ancient Christianity*, 229.



fruits,<sup>42</sup> but no reference to tithes has been found in the writings of Gregory of Nyssa (ca. 365).<sup>43</sup> Powers concluded: “Evidently these [three] men had no well formulated theory of the tithe as the term and its use seldom appeared in their works.”<sup>44</sup>

Hilary of Poitiers (366), when commenting on Matt 23:23, concluded that while Christians should place a greater emphasis upon justice and mercy, tithing was still required.<sup>45</sup> Jerome (385) and Augustine (400) advocated tithing, but they viewed it as a compromise to the true command of the New Testament: to sell everything and give the proceeds to the poor.<sup>46</sup> Ambrose (374) and John Chrysostom (375) concluded that Christians are required to tithe.<sup>47</sup> Pope Gregory the Great (600) said that all the revenues of the church should be divided into four categories of usage: the bishop, the clergy, the poor, and the repairs of churches.<sup>48</sup> Epiphanius (370) concluded that tithing was like

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<sup>42</sup> Bingham, *Works*, 2:182 (citing Gregory Nazianzus, *Oration* 30).

<sup>43</sup> Powers, “Historical Study of the Tithe,” 41.

<sup>44</sup> Powers, “Historical Study of the Tithe,” 41.

<sup>45</sup> Hilary, *Commentary on Matthew* 23 (cited by Powers, “Historical Study of the Tithe,” 42; Lansdell, *Sacred Tenth*, 192–93).

<sup>46</sup> For Jerome, see Jerome, *Letter to Nepotian* (NPNF<sup>2</sup> 1:91); Sharp, “Tithes,” 2:1964; Jerome, *Commentary on Matthew* 2.22 (cited by Murray, *Beyond Tithing*, 117). For Augustine, see Augustine, *On the Psalms: Psalm 147* 13 (NPNF<sup>1</sup> 8:668); Augustine, *Sermon 35* (NPNF<sup>1</sup> 6:367–68); *Sermon 56* (NPNF<sup>1</sup> 6:435–36); Bingham, *Works*, 2:180; Lansdell, *Sacred Tenth*, 187; Justo González, *Faith and Wealth* (San Francisco: Harper, 1990), 219.

<sup>47</sup> For Ambrose, see John Sharp, “Tithes,” in *Dictionary of Christian Antiquities*, 2 vols., eds. William Smith and Samuel Cheetham (London: John Murray, 1893), 2:1964. For Chrysostom, see John Chrysostom, *Homily IV: Homilies on Ephesians* (NPNF<sup>1</sup> 13:69). John Chrysostom, *Homilies on Genesis* 35, 54 (cited by Murray, *Beyond Tithing*, 112, n. 28); John Chrysostom, *Homilies on Hebrews* 12 (NPNF<sup>1</sup> 14:423–26); John Chrysostom, *The Gospel of Matthew* 64.4 (NPNF<sup>1</sup> 10:395–96).

<sup>48</sup> Lansdell, *Sacred Tenth*, 251–52.

circumcision: not binding on Christians. However, he did promote first fruits and oblations.<sup>49</sup>

Giving by Christians during this period was much less abundant than in the Ante-Nicene period. After Constantine provided protection for Christians, it is possible that many people became Christians who did not know the teachings of Scripture. Powers said, “The trend in giving was more and more toward legalism which was stronger in the West than in the East.”<sup>50</sup> While the state never imposed tithing laws on the people, the Second Synod of Macon (585) made tithing church law.<sup>51</sup> The Old Testament understanding of tithing waned during this period as the church became more removed from its Jewish roots.<sup>52</sup>

It is during the Middle Ages (604–1517) that tithing moved from being a custom sanctioned by church law (Second Synod of Macon) to being made obligatory by the state. Charlemagne (779), Offa, king of Mercia (8th century), William the Conqueror

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<sup>49</sup> Epiphanius, *Against Heresies*; cited by Powers, “Historical Study of the Tithe,” 43; Lansdell, *Sacred Tenth*, 218.

<sup>50</sup> *Ibid.*, 60; see also Lyman Coleman, *Ancient Christianity Exemplified in the Private, Domestic, Social, and Civil Life of the Primitive Christians, and in the Original Institutions, Offices, Ordinances, and Rites of the Church* (Philadelphia: Lippincott, Grambo & Company, 1852), 229.

<sup>51</sup> Hefele, *History of the Councils*, 4:407; Karl Heussi, *Kompendium der Kirchengeschichte*, 10th ed. (Tübingen: Mohr, 1949), 171. Note also the Synod of Gangra (ca. 350). See Powers, “Historical Study of the Tithe,” 40; Karl Joseph von Hefele, *A History of the Councils of the Church, From the Original Documents*, 5 vols. (Edinburgh: T & T Clarke, 1883–1896), 2:330.

<sup>52</sup> For more statements advocating tithing during this period, see Cassian (410) (Cassian, *The First Conference of Abbot Theonas* 1, 2 [*NPNF*<sup>2</sup> 11:503], 5 [*NPNF*<sup>2</sup> 11:504–05], 7 [*NPNF*<sup>2</sup> 11:505], and 25 [*NPNF*<sup>2</sup> 11:513], Isidore of Pelusium (450) (Lansdell, *Sacred Tenth*, 184), Caesarius of Arles (490) (Sharp, “Tithes,” 2:1964–65), Eugippius and Severinus (ca. 510) (*ibid.*, 2:1965), Egbert (750) (*ibid.*), Pipin (750) (*ibid.*), Synod of Rowen (unknown; probably 879) (Hefele, *History of the Councils*, 4:468). For another statement advocating tithing, but as a compromise, see Anastasius Sinaita (544) (Sharp, “Tithes,” 2:1965).

(1066), and Bernard of Clairvaux (1139) all advocated tithing.<sup>53</sup> In the early Middle Ages, monasteries were required to pay tithes. Subsequently, they possessed tithes and by the twelfth century they were freed from paying tithes.<sup>54</sup> Popes in the Middle Ages set forth various laws about tithing, mostly in relation to the rightful receiver of the tithes.

However, not everyone from this period approved of the practice of tithing. Thomas Aquinas (1225–1275), the most famous scholastic and a Dominican monk, said that tithes were not part of the natural or moral law. They were only binding on believers because the Catholic Church has declared it so. If the Church decided on a different percentage, then that would have been binding.<sup>55</sup> John Wycliff (1328–1384) told the masses about the abuses of tithes. Powers said, “Wycliff was as hostile to the pope’s supremacy as he was to the compulsory payment of tithes.”<sup>56</sup> Wycliff maintained that Christians could withhold their tithes if they were being abused and he likened tithes to alms and freewill offerings. He believed, according to Flick, that “tithes were not warranted by the New Testament, but were merely an expedient to enable the priesthood to perform its mission.”<sup>57</sup> Wycliff, in *de Officio Pastoralis*, proclaimed that tithes are pure

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<sup>53</sup> For Charlemagne, see Buck, “Opposition to Tithes,” 13; Sharp, “Tithes,” 2:1965. For Offa, king of Mercia, see W. H. Jellie, “The history of tithes,” in *The Biblical Illustrator: Leviticus*, ed. Joseph S. Exell (Grand Rapids: Baker, 1957), 349. For William the Conqueror, see Lansdell, *Sacred Tenth*, 267 (for similar thoughts in Edward [1050], see Powers, “Historical Study of the Tithe,” 81). For Bernard, see Lansdell, *Sacred Tenth*, 233.

<sup>54</sup> See Giles Constable, *Monastic Tithes: From Their Origins to the Twelfth Century*, Cambridge Studies in Medieval Life and Thought (Cambridge: Cambridge University Press, 1964), 3.

<sup>55</sup> Thomas Aquinas, *Summa Theologiae*, vol. 39 (New York: McGraw-Hill, 1964), 125, 135, 139, 141, 143, 145 (2.86.1, 4). Note that he said tithes are binding only because the church says so, but not because they are part of the moral law.

<sup>56</sup> Powers, “Historical Study of the Tithe,” 115; see also Selden, *Historie of Tithes*, 291.

<sup>57</sup> Alexander Clarence Flick, *The Decline of the Medieval Church*, 2 vols. (London: Kegan Paul, Trench, Trubner, 1930), 1:352.

alms.<sup>58</sup> John Huss' (1373–1415) thoughts on tithing are very similar to, and dependent upon, Wycliff. Huss made his objections to tithing known in his book *de Ecclesia (On the Church)*. He believed that tithes were pure alms. Giving had originally been voluntary, then customary, and finally obligatory; the primary purpose of (voluntary) alms was for the support of the ministers and the poor.<sup>59</sup> The peasants during the Hussite Wars (1415–1436) concluded that tithes were like freewill offerings and “that the Old Testament law was not binding.”<sup>60</sup> In the Middle Ages tithing shifted from being obligatory according to ecclesiastical law to being required by state law. While explicit support for tithing grew, so did opposition.

The Reformation period (1517–1648) saw many opponents to tithing. The peasants in Germany (ca. 1520), Martin Luther (1483–1546),<sup>61</sup> Anabaptists (ca. 1525) in

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<sup>58</sup> Samuel Swett Green, *The Use of the Voluntary System in the Maintenance of Ministers in the Colonies of Plymouth and Massachusetts Bay During the Earlier Years of Their Existence* (Worcester, MA: Charles Hamilton, 1886), 7; Workman, *Wyclif*, 1:21–22; 2:14–15; Powers, “Historical Study of the Tithe,” 115; see also Selden, *Historie of Tithes*, 291; Clarke, *History of Tithes*, 175; Flick, *Decline of the Medieval Church*, 1:352; Henry Bettenson, ed., *Documents of the Christian Church*, 2d ed. (Oxford: Oxford University Press, 1963), 174; John Wycliff, *Wyclif: Select English Writings*, ed. Herbert E. Winn (London: Oxford University Press, 1929), 81–82; Johann Loserth, *Iohannis Wyclif: Sermones*, 2 vols. (London: Trübner, 1887–1888), 2:XVI.

<sup>59</sup> David S. Schaff, *John Huss: His Life, Teachings and Death After Five Hundred Years* (New York: Scribner, 1915; reprint, Eugene: Wipf and Stock, 2001), 19, 55; Flick, *Decline of the Medieval Church*, 1:362–70, 2:346; Workman, *Wyclif*, 2:6; John Huss, *The Church*, trans. David S. Schaff (New York: Scribner, 1915), 299; Lindsay, *History of the Reformation*, 2:31; Matthew Spinka, *John Hus' Concept of the Church* (Princeton: Princeton University Press, 1966), 127.

<sup>60</sup> *Ibid.*, 2:346.

<sup>61</sup> For the peasants, see W. Theophil Janzow, “Background for the Peasants' Revolt of 1524,” *Concordia Theological Monthly* 22, no. 9 (1951): 644–64; Stayer, *German Peasants' War*, 36; Michael G. Baylor, ed. and trans., *The Radical Reformation*, Cambridge Texts in the History of Political Thought (Cambridge: Cambridge University Press, 1991), 231–38; Tom Scott and Bob Scribner, eds., *The German Peasants' War: A History in Documents* (London: Humanities Press, 1991), 7, 112–13; Emil Sehling, “Tithes,” in *The New Schaff-Herzog Encyclopedia of Religious Knowledge*, 13 vols. (Grand Rapids: Baker, 1950), 11:455; Powers, “Historical Study of the Tithe,” 128; Peter Blickle, *Communal Reformation: The Quest for Salvation in Sixteenth-Century Germany*, trans. Thomas Dunlap (London: Humanities Press, 1992), 42; Lawrence Buck, “Opposition to Tithes in the Peasants' Revolt: A Case Study of Nuremberg in 1524,” *Sixteenth Century Journal* 4, no. 2 (1973): 11–22; Williams, *Radical Reformation*, 138; Stayer,

general,<sup>62</sup> and the Swiss Anabaptists more specifically,<sup>63</sup> and the Separatists in Amsterdam (1602–1603; particularly Ainsworth and Johnson)<sup>64</sup> concluded that tithing, as a religious law, was not binding on Christians. John Smyth, a Separatist whom many

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*German Peasants' War*, 61–92. For Martin Luther, see Paul P. Kuenning, “Luther and Müntzer: Contrasting Theologies in Regard to Secular Authority within the Context of the German Peasant Revolt,” *Journal of Church and State* 29 (1987): 308–14; Martin Luther, *Works of Martin Luther*, 4 vols. (Philadelphia: A. J. Holman, 1931), 4:68, 4:239–40; Sehling, “Tithes,” 11:455; Murray, *Beyond Tithing*, 160; Heinz F. Mackensen, “Luther’s Role in the Peasant Revolt,” *Concordia Theological Monthly* 35 (1964): 197–98, 207–09; Tom Scott, review of *Die Antwort der Reformatoren auf die Zehntenfrage. Eine Analyse des Zusammenhangs von Reformation und Bauernkrieg*, by Gunter Zimmermann, *Catholic Historical Review* 69, no. 4 (1983): 610; Martin Luther, “How Christians Should Regard Moses,” in *Luther’s Works*, vol. 35, ed. and trans. E. Theodore Bachman (Philadelphia: Muhlenberg, 1960), 164–68; Robert Kolb, “The Theologians and the Peasants: Conservative Evangelical Reactions to the German Peasants Revolt,” *Archiv für Reformationsgeschichte* 69 (1978): 117. Note that Mueller, *Christian Dogmatics*, 414–15, mentioned Luther’s belief in the non-binding nature of tithes to Christians. This conclusion regarding Luther and tithing is rare. For example, see Sehling, “Tithes,” 11:455; Powers, “Historical Study of the Tithe,” 129–31. For more thoughts on Luther, tithing, and taxation, see Shriver and Knox, “Taxation,” 137–38. Note that Hill, *Economic Problems*, 122, says that Luther changed his views on tithing, though he provided no proof.

<sup>62</sup> E. Belfort Bax, *Rise and Fall of the Anabaptists* (New York: MacMillan, 1903; reprint, Eugene: Wipf and Stock, 2001), 12, 31, 37. J. F. Gerhard Goeters, “Die Vorgeschichte des Täuferturns in Zürich,” in *Studien zur Geschichte und Theologie der Reformation: Festschrift für Ernst Bizer*, eds. Luise Abramowski and J. F. Gerhard Goeters (Germany: Neukirchener Verlag, 1969), 255–59; Stayer, *German Peasants' War*, 61–62, 95–106; Finger, *Anabaptist Theology*, 19–20, 236; Meic Pearse, *The Great Restoration: The Religious Radicals of the 16<sup>th</sup> and 17<sup>th</sup> Centuries* (Carlisle: Paternoster, 1998), 77; Abraham Friesen, *Thomas Muentzer, a Destroyer of the Godless: The Making of a Sixteenth-Century Religious Revolutionary* (Berkeley: University of California Press, 1990), 193–94; Richard Heath, *Anabaptism* (London: Alexander and Shephard, 1895), 29; R. J. Smithson, *The Anabaptists: Their Contribution to our Protestant Heritage* (London: Clarke, 1935), 122–23, 128–30, 148; Ludwig Keller, *Geschichte der Wiedertäufer und ihres Reichs zu Münster* (Münster: Verlag der Copenrathschen Buch und Kunsthandlung, 1880), 11.

<sup>63</sup> Leaders of these Anabaptist groups included Felix Mantz, Conrad Grebel, Simon Stumpf, and Wilhelm Reublin, all of whom Zwingli had an impact on. Hubmaier, the Hutterites, and Thomas Müntzer also opposed the exacting of tithes. Otto Brunfels opposed tithes while teaching in Strassburg (George Huntston Williams, *The Radical Reformation*, 3d ed., Sixteenth Century Essays & Studies [Kirksville, MO: Truman State University Press, 2000], 309). James M. Stayer, *The German Peasants' War and Anabaptist Community of Goods* (London: McGill-Queen’s University Press, 1991), 46–47, provides a good summary of Brunfels’ pamphlet *Von dem Pfaffen Zehenden* (“On Ecclesiastical Tithes”). His writings anticipated the Twelve Articles of the German Peasants (Stayer, *German Peasants' War*, 53).

<sup>64</sup> Henry Martyn Dexter, *The Congregationalism of the Last Three Hundred Years, as Seen in Its Literature* (New York: Harper, 1880), 307; Henry Ainsworth and Francis Johnson, *An Apologie or Defence of Svch Trve Christians as are commonly (but vniustly) called Brovvwinsts* (n.p.: n.p., 1604), text-fiche, 58–59. Henry Ainsworth, *Covnterpoyson: Considerations touching the points in difference between the godly Minifsters & people of the Church of England, and the Seduced brethren of the Separation* (n.p.: n.p., 1608), text-fiche, 197–98.

credit with being the first Baptist, said that Christ abolished tithes.<sup>65</sup> John Robinson (1610) wrote that the maintenance of ministers should be through voluntary contributions.<sup>66</sup>

Two major figures from the Reformation are less than clear in their views on tithing. Huldreich Zwingli's (1484–1531) views changed throughout his ministry into a more accepting view of tithing, though he never officially recanted his early anti-tithing sentiments.<sup>67</sup> Admittedly, most conclude that John Calvin (1509–1564) advocated tithing.<sup>68</sup> However, Calvin's writings contain some statements that are cause for doubt on this conclusion.<sup>69</sup>

Included in the Reformation period, but in what became the United States, a general stance against tithes and for the voluntary support of ministers emerged. Both

<sup>65</sup> John Smyth, *Parallels, Censures, Observations* ([Amsterdam]: n.p., 1609), text-fiche, 120–21.

<sup>66</sup> John Robinson, *The Works of John Robinson: Pastor of the Pilgrim Fathers*, 3 vols., ed. Robert Ashton (London: John Snow, 1851), 2:466–67.

<sup>67</sup> Samuel Macauley Jackson, *Huldreich Zwingli: The Reformer of German Switzerland* (New York: Putnam, 1901), 156, 239; Thomas N. Finger, *A Contemporary Anabaptist Theology: Biblical, Historical, Constructive* (Downers Grove: InterVarsity, 2004), 18–19; Thomas Lindsay, *A History of the Reformation*, 2 vols. (New York: Scribner, 1916), 2:31; Ulrich Gäbler, *Huldrych Zwingli: His Life and Work*, trans. Ruth C. L. Gritsch (Philadelphia: Fortress, 1986), 50, 94; Kenneth Hagen, "From Testament to Covenant in the Early Sixteenth Century," *Sixteenth Century Journal* 3, no. 1 (1972): 17–19; Powers, "Historical Study of the Tithe," 135–36.

<sup>68</sup> For example, see Powers, "Historical Study of the Tithe," 136.

<sup>69</sup> Calvin's comments on Matt 23:23 are typical of the ambiguous nature of Calvin on tithing. While on the one hand tithes are called an "appendage," he also referred to preserving the entire law, even the smallest commandment (John Calvin, *Commentary on a Harmony of the Evangelists, Matthew, Mark, and Luke*, 3 vols., trans. William Pringle [Grand Rapids: Baker, 1999], 3:92). Calvin made some comments that may allude to tithing being obligatory (John Calvin, *Commentaries on the Four Last Books of Moses Arranged in the Form of a Harmony*, 4 vols., trans. Charles William Bingham [Grand Rapids: Baker, 1999], 2:279) and others that appeared to say tithes are not obligatory (John Calvin, *Commentary on the Epistles of Paul the Apostle to the Corinthians*, 2 vols., trans. John Pringle [Grand Rapids: Baker, 1999], 1:298–300, 2:70, 294, 308; Calvin, *Twelve Minor Prophets*, 5:586; Calvin, *Four Last Books of Moses*, 2:278–80; John Calvin, *Commentaries on the First Book of Moses Called Genesis*, 2 vols., trans. John King [Grand Rapids: Baker, 1999], 1:393).

Pilgrims and Puritans in the Plymouth Colony and Massachusetts advocated voluntary contributions for the support of ministers for many years after coming to America. John Cotton (1585–1652), a New England Puritan, also supported the voluntary system and rejected tithes for the maintenance of ministers.<sup>70</sup>

Contrary to the conclusions of most, the Reformation period closed with no (major) Reformer explicitly advocating tithing.<sup>71</sup> Their hesitancy to support tithing was based largely on scriptural arguments (e.g. tithes were ceremonial), not as a reaction to Catholic abuses of the tithe system.

The Post-Reformation period (1648–1873) is marked by disparate views on tithing. Roger Williams (1652) concluded that ministers of the gospel are to serve freely and be supported freely, “and that not in stinted *Wages, Tithes, Stipends, Sallaries, &c.* but with larger or lesser *supplies*, as the Hand of the Lord was more or lesse extended in his *weekly blessings* on them.”<sup>72</sup> John Milton (1659) wrote forcibly against tithes, which

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<sup>70</sup> For John Cotton’s view, see John Winthrop, *Winthrop’s Journal: “A History of New England” 1630–1649*, 2 vols., ed. James Kendall Hosmer, Original Narratives of Early American History (Scribner, 1908; reprint, New York: Barnes & Noble, 1946), 1:116, 299; Green, *Voluntary Maintenance*, 39; Dexter, *Congregationalism*, 423.

<sup>71</sup> For thoughts on John Knox see, Donald W. Shriver, Jr. and E. Richard Knox, “Taxation in the History of Protestant Ethics,” *Journal of Religious Ethics* (1985): 141. They described Knox’s view of taxes (or “Teinds” which is Scottish for “Tithes”) in a way that portrays Knox as accepting that some Christians (the “poor labourers”) do not, and should not, pay taxes (tithes). Knox’s view on the relationship between church and state also makes categorizing him difficult. For thoughts on Erasmus see Hill, *Economic Problems*, 79, n. 5.

<sup>72</sup> Roger Williams, *The Complete Writings of Roger Williams*, 7 vols. (New York: Russell & Russell, 1963), 7:165.

he considered ceremonial and abolished.<sup>73</sup> John Owen (1680) declared that the claim that tithes are owed by divine right “is a fond imagination, a Dream that will fill them with Perplexity when they shall awake.”<sup>74</sup> However, he clearly taught that Christians should give abundantly in their worship of God. Francis Turretin (1623–1687), pastor at the church in Geneva and professor of theology, declared that Christians are not bound by certain Old Testament laws, such as tithing and first fruits. He concluded that the method chosen for supporting the pastor should emphasize voluntariness.<sup>75</sup> John Wesley (1703–1791) is a difficult figure in this debate. He truly called for sacrificial giving, giving that went far beyond ten percent. However, in his first year of ministry he appeared to give less than a tithe<sup>76</sup> and no where has he been cited as declaring ten percent as a morally binding minimum.<sup>77</sup>

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<sup>73</sup> John Milton, *Confiderations Touching The likeliest means to remove Hirelings out of the Church: Wherein is also discour'd of Tithes, Church-fees, Church-revenues; And whether any maintenance of minifters can be settl'd by law* (London: L. Chapman, 1659), A9–A10, 15–18, 32–35, 37.

<sup>74</sup> John Owen, *A Continuation of the Exposition of the Epistle of Paul the Apostle to the Hebrews: On the Sixth, Seventh, Eighth, Ninth, and Tenth Chapters* (London: Nathaniel Ponder, 1680), text-fiche, 109. See also *ibid.*, 108–11, 127–28, 178. See also John Owen, *Hebrews: The Epistle of Warning: Verse by Verse Exposition* (Grand Rapids: Kregel, 1953), 115–16.

<sup>75</sup> Francis Turretin, *Institutes of Elenctic Theology*, vol. 3, ed. James T. Dennison, Jr., trans. George Musgrave Giger (Phillipsburg: Presbyterian & Reformed, 1997), 270, 272. He is also known as François Turretini.

<sup>76</sup> This story about Wesley has been located in many sources. For example, see Charles William Harshman, *Christian Giving* (New York: Eaton and Mains, 1905), 79.

<sup>77</sup> John Wesley, “Sermon XLIV: The Use of Money,” in *John Wesley's Fifty-Three Sermons*, ed. Edward H. Sugden (Nashville: Abingdon, 1983), 632–46; Albert C. Outler and Richard P. Heitzenrater, eds., *John Wesley's Sermons: An Anthology* (Nashville: Abingdon, 1991), 347; John Wesley, *Explanatory Notes upon the New Testament*, 3 vols. (Philadelphia: Prichard and Hall, 1791), 2:262; John Wesley, “Sermon XX: Upon our Lord's Sermon on the Mount, Discourse V,” in *John Wesley's Fifty-Three Sermons*, ed. Edward H. Sugden (Nashville: Abingdon, 1983), 292; John Wesley, “Sermon XXIX: The Original, Nature, Property, and Use of the Law,” in *John Wesley's Fifty-Three Sermons*, ed. Edward H. Sugden (Nashville: Abingdon, 1983), 425–39; John Wesley, *Wesley's Notes on the Bible*, ed. G. Roger Schoenhals (Grand Rapids: Zondervan, 1987), 37; John Wesley, *Explanatory Notes upon the Old Testament*, vol. 1 (Salem, OH: Schmul Publishers, 1975), 59.



In seventeenth-century England<sup>78</sup> many opposed and resisted tithe laws.<sup>79</sup> The English Parliament (1649),<sup>80</sup> the Little Parliament (1653),<sup>81</sup> and Oliver Cromwell<sup>82</sup> himself (1599–1658) all agreed that tithing was not an eternal law, though many thought it a good solution to the problem of the support of ministers.<sup>83</sup>

Various groups resisted tithing in England, for example, the Quakers (particularly John Gough)<sup>84</sup> and English (Particular) Baptists.<sup>85</sup> One interesting writing from this period by an English Prelate concluded that tithes existed before the Mosaic law, that Christ had equal rights to tithes as Melchizedek, that Christ rebuked those who did not support ministers, and that Christ commanded Christians to render to Caesar what is

<sup>78</sup> Also, seventeenth century America had some laws on tithing. For example, in 1629 farmers in Virginia were required to pay tithes to ministers. See D. B. Robertson, *Should Churches Be Taxed?* (Philadelphia: Westminster, 1968), 47.

<sup>79</sup> Selden, *Historie of Tithes*, i–ii. See also Daniel Neal, *The History of the Puritans or Protestant Nonconformists: From the Reformation in 1517, to the Revolution in 1688*, 2 vols., ed. John O. Choules (New York: Harper, 1856), 1:266–67.

<sup>80</sup> Neal, *History of the Puritans*, 2:129–30.

<sup>81</sup> Henry W. Clarke, *History of English Nonconformity*, 2 vols. (London: Chapman and Hall, 1911–1913), 1:374.

<sup>82</sup> S. C. Lomas, ed., *The Letters and Speeches of Oliver Cromwell with Elucidations by Thomas Carlyle*, 3 vols. (London: Methuen, 1904), 2:538; contra Green, *Voluntary Maintenance*, 8.

<sup>83</sup> Selden, *Historie of Tithes*, i–iii, wrote that tithes were not due by divine right. However, his goal was not to discourage payment of tithes or the support of the clergy.

<sup>84</sup> Gough, *Tracts on Tithes*; Clarke, *English Nonconformity*, 2:171; Murray, *Beyond Tithing*, 170; Howard Brinton, *Friends for 300 Years: The history and beliefs of the Society of Friends since George Fox started the Quaker Movement* (New York: Harper, 1952), 161; John Gough, *A History of the People Called Quakers: From their first Rise to the present Time*, vol. 4 (Dublin: Jackson, 1790), 279, 289–92; Pearse, *Great Restoration*, 273–74; Charles Evans, *Friends in the Seventeenth Century*, new and rev. ed. (Philadelphia: Friends' Book-Store, 1876), 121, 613–15.

<sup>85</sup> White, *Association Records*, 1:44–45, 48, 151, 3:153–57; Edward Terrill, *The Records of a Church of Christ in Bristol, 1640–1687*, ed. Roger Hayden (Bristol: Bristol Record Society, 1974), 134–35; Barrington E. White, “The English Particular Baptists and the Great Rebellion, 1640–1660,” *Baptist History and Heritage* 9 (1974): 23–28.

Caesar's.<sup>86</sup> John Bunyan (1628–1688), author of *Pilgrim's Progress*, commented on Luke 18:10–13: “This paying of tithes was *ceremonial*, such as came in and went out with the typical priesthood.”<sup>87</sup> Adam Clarke (ca. 1762–1832) went to great lengths to demonstrate the unjustness of tithing. He appeared to deny the Divine right of tithes and concluded for the abolishment of tithe laws, but maintained that it must be done in a way to make sure the clergy are not impoverished.<sup>88</sup>

Therefore, the history of paying tithes in England is complex and not without significant resistance. Opposition to tithing continued for hundreds of years before tithe laws were abolished.<sup>89</sup> Many writings were produced to support the Divine right of tithes.<sup>90</sup> It appears that Matthew Henry (1662–1714) advocated that Christians should

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<sup>86</sup> John Gough, *Tracts on Tithes* (Dublin: Jackson, 1786), contained three tracts. The second, “Plain Reasons why the People called Quakers may in Conscience, and ought in Duty, to pay Tithes,” published in 1786, was said to be written by a Prelate of the Kingdom. See the second tract, 18–22.

<sup>87</sup> John Bunyan, *Bunyan's Searching Works: The Strait Gate, The Heavenly Footman, The Barren Fig-Tree, The Pharisee and Publican, and Divine Emblems* (Philadelphia: American Baptist Publication Society, 1851), 24.

<sup>88</sup> Adam Clarke, *Clarke's Commentary: A New Edition, with the Author's Final Corrections*, 6 vols. (New York: Methodist Book Concern, 1846), 1:179–80.

<sup>89</sup> For more on tithing in England, see Susan Bridgen, “Tithe Controversy in Reformation London,” *Journal of Ecclesiastical History* 32, no. 3 (1981): 285–301; Salim Rashid, “Anglican Clergymen and the Tithe Question in the Early Nineteenth Century,” *Journal of Religious History* 11, no. 1 (1980): 64–76; Christopher Hill, *Economic Problems of the Church: From Archbishop Whitgift to the Long Parliament* (Oxford: Clarendon Press, 1956), 75–131.

<sup>90</sup> Charles Leslie (1700) (Charles Leslie, James Gambier, Richard Belward, and W. Edmeads, *Tracts on Tithes* [Cambridge: Smith, 1811], W. Bohun (1731) (W. Bohun, *The Law of Tithes; Shewing Their Nature, Kinds, Properties and Incidents; by whom, to whom, when, and in what Manner payable; how, and in what Courts to be feud for and recovered; what Things, Lands or Persons are charged with, or exempted therefrom. With the Nature Incidents and Effects of Customs, Prescriptions, Real Compositions, Modus Decimandi, Libels, Suggestions, Prohibitions, Consultations, Custom of London, &c*, 2d ed. [London: Nutt and Gosling, 1731; reprint, Holmes Beach, FL: Gaunt, 2000], James Gambier (1794), Richard Belward (English; 1782), W. Edmeads (English; 1811) (for all three see John Gough, *Tracts on Tithes* [Dublin: Jackson, 1786]). For more on tithes in England, see Eric J. Evans, *The Contentious Tithe: The Tithe Problem and English Agriculture, 1750–1850* (London: Routledge & Kegan Paul, 1976); T. Cunningham, *New Treatise on the Laws concerning Tithes: Containing All the Statutes, Adjudged Cases, Resolutions and Judgments relative thereto*, 3d ed. (London: W. Griffin, 1748); Samuel Toller, *Treatise of*

tithe.<sup>91</sup> Finally, the Tithe Act of 1936 abolished tithe laws in England.<sup>92</sup> Murray concluded: “Those who advocated reform of the tithing system or who resisted the tithe itself and proposed alternatives often did so on the basis that tithing—at least as it was currently practiced—was contrary to the gospel or not supported by Scripture.”<sup>93</sup>

In the United States, J. Newton Brown, a Baptist and author of the draft of the New Hampshire Confession of Faith (1833), edited a dictionary that contained an article on tithes. This article explicitly said that tithes had ceased.<sup>94</sup> However, Charles Finney (1792–1875) advocated tithing based on Malachi 3.<sup>95</sup>

Like Wesley, Jonathan Edwards (1703–1758) and Charles Haddon Spurgeon (1834–1892) are puzzling figures in attempting to decipher their view on tithing.<sup>96</sup> At this point, the evidence does not justify a decisive conclusion.

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*the Law of Tithes: Compiled in part from some notes of Richard Wooddeson* (London: A. Strahan, 1808); Earl of Selborne Roundell, *Ancient Facts and Fictions concerning Churches and Tithes*, 2d ed. (London: MacMillan, 1892).

<sup>91</sup> Matthew Henry, *Matthew Henry's Commentary on the Whole Bible*, 6 vols. (Peabody: Hendrickson, 1991), 1:79, 440, 562–63, 612, 648, 4:1179, 5:273.

<sup>92</sup> Note that “vestiges” of tithing were still around until 1996 (Stuart Murray, *Beyond Tithing* [Carlisle, England: Paternoster, 2000], 183).

<sup>93</sup> *Ibid.*, 159.

<sup>94</sup> J. Newton Brown, ed., “Tithes,” in *Encyclopedia of Religious Knowledge*, 2 vols. (Brattleboro: Fessenden, 1836), 2:1124. Note that Brown copied every word from (and gave credit to) Charles Buck, “Tithes,” in *A Theological Dictionary*, new ed., ed. E. Henderson (London: James Duncan, 1833), 905–06. The only changes made were basically cosmetic.

<sup>95</sup> Charles G. Finney, *Prevailing Prayer: Sermons on Prayer* (Grand Rapids: Kregel, 1965), 34–35.

<sup>96</sup> See Jonathan Edwards, *Sermons and Discourses: 1734–1738*, ed. M. X. Lesser, *The Works of Jonathan Edwards* 19 (New Haven: Yale University Press, 2001), 65, 542; John H. Gerstner, *The Rational Theology of Jonathan Edwards*, vol. 1 (Orlando: Ligonier, 1991), 470–73; Jonathan Edwards, *Ethical Writings*, ed. Paul Ramsey, *The Works of Jonathan Edwards* 8 (New Haven: Yale University Press, 1989), 174–75, 211–12; Jonathan Edwards, *The ‘Miscellanies’: (Entry Nos. 833–1152)*, ed. Amy Plantinga Pauw, *The Works of Jonathan Edwards* 20 (New Haven: Yale University Press, 2002), 79–80. He concluded that tithes were part of the ceremonial law and that Christians should not give less than in the previous

This concise history of tithing in the Christian Church does not conclusively favor either side on the debate. Table 1 lists all the individuals, groups, and councils mentioned above and places them into their respective categories. However, a divided history renders all the more important the details of the recent development of tithing.

Table 1. The pre-tithing renewal list

**Negative Evidence**<sup>97</sup>

Clement of Rome (ca. 100)

*Didache* (ca. 100)

Justin Martyr (100–165)

Tertullian (160–230)

**Ambiguous**

Irenaeus (130–200)

Cyprian (d. 258)

Constantine (ca. 325)

Gregory of Nazianzus (ca. 365)

Gregory of Nyssa (ca. 365)

Huldreich Zwingli (1484–1531)

John Calvin (1509–1564)

John Knox (1514–1572)

John Selden (1618)

Jonathan Edwards (1703–1758)

John Wesley (1703–1791)

Charles Haddon Spurgeon (1834–1892)

**Against Tithes Being Binding on Christians**

*Didascalia Apostolorum* (ca. 225)

Epiphanius (370)

Thomas Aquinas (1225–1275)

John Wycliff (1328–1384)

John Huss (1373–1415)

Erasmus (1466–1536)

Otto Brunfels (1488–1534)

German Peasants (ca. 1520)

dispensation. For Spurgeon, see Charles H. Spurgeon, *Metropolitan Tabernacle Pulpit*, vol. 32 (Pasadena: Pilgrim, 1974), 213; Charles H. Spurgeon, “Jesus Meeting His Warriors,” in *Treasury of the Bible*, vol. 1 (Grand Rapids: Baker, 1981), 75; Lansdell, *Sacred Tenth*, 458–59.

<sup>97</sup> “Negative evidence” refers to those who did not refute tithing, but their description of giving is deemed incompatible with tithing.

Martin Luther (1483–1546)  
 Anabaptists (particularly the Swiss) (ca. 1525)  
 Separatists in Amsterdam (1602–1603)  
 John Smyth (1609)  
 John Robinson (1610)  
 English Parliament (17th century)  
 Puritans and Pilgrims of Massachusetts (17th century)  
 John Cotton (1585–1652)  
 Roger Williams (ca. 1636)  
 Little Parliament (1653)  
 John Milton (English; 1659)  
 Oliver Cromwell (1599–1658)  
 Particular Baptists (England; 1660)  
 John Owen (English; 1680)  
 Francis Turretin (Geneva; d. 1687)  
 John Bunyan (Baptist; 1628–1688)  
 Quakers (England; 1768)  
 Adam Clarke (ca. 1762–1832)  
 Charles Buck (English; 1833)  
 J. Newton Brown (Baptist; 1836)

### **Advocate Tithing**

Clement of Alexandria (150–215)  
*Apostolic Constitutions* (4th century)  
 Synod of Gangra (ca. 350)  
 Hilary of Poitiers (366)  
 Basil of Caesarea (370)  
 Ambrose (374)  
 Cassian (410)  
 Isidore of Pelusium (450)  
 Caesarius of Arles (490)  
 Eugippius and Severinus (ca. 510)  
 Second Synod of Macon (585)  
 Pope Gregory the Great (600)  
 Egbert (750)  
 Pipin (750)  
 Synod of Rowen (unknown; probably 879)  
 Charlemagne (779)  
 Offa, King of Mercia (8th century)  
 Edward (1050)  
 William the Conqueror (1066)  
 Bernard of Clairvaux (1139)  
 Matthew Henry (1662–1714)  
 Charles Leslie (English; 1700)  
 Increase Mather (Congregationalist; 1639–1723)  
 W. Bohun (English; 1731)

An English Prelate (1786)  
 James Gambier (English; 1794)  
 Richard Belward (English; 1782)  
 W. Edmeads (English; 1811)  
 Cotton Mather (Congregationalist; 1833)  
 Charles G. Finney (1792–1875)

**Advocate Tithing, But as a Compromise**

Origen (186–255)  
 John Chrysostom (375)  
 Jerome (385)  
 Augustine (400)  
 Anastasius Sinaita (544)

The Tithing Renewal

Murray claims that a tithing renewal began in North America probably because of the lack of the history of tithing compared to England. But before a description of the renewal can take place, the historical background to this renewal in America is helpful for setting the renewal in its historical context.

***Background of the Tithing Renewal in America***

Salstrand's discussion on how Episcopalians, Congregationalists, Baptists, Presbyterians, and Methodists supported their ministers came to the conclusion that none of them had a tithing system. In their first days in America (ca. early 1600s), the Puritans and Pilgrims in New England believed that ministerial support should be by voluntary contributions from the congregation. Over time they began to incorporate laws so that everyone in a community was compelled to give toward ministerial support; however, this period is marked by an effort to maintain the voluntariness of ministerial support.<sup>98</sup> By the latter part of the seventeenth century ministerial support was raised through taxes.

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<sup>98</sup> Green, *Voluntary Maintenance*, 19–37; Shriver and Knox, "Taxation," 143–44.

In the early eighteenth century, as dissenting groups grew, Episcopalians, Presbyterians, Quakers, and Baptists were allowed to pay these taxes to their own clergy. In 1818 in Connecticut and 1834 in Massachusetts, ministerial support reverted to being voluntary, rather than a tax, as church and state were severed.<sup>99</sup> However, some advocates of tithing can be found in early American church history.<sup>100</sup>

The mid-nineteenth century saw an emphasis on stewardship that was probably ignited by two developments: (1) the recognition that ministers were not receiving the proper support and (2) the missionary movement.<sup>101</sup> Both of these worthy causes inspired a competition that sought essays on stewardship between 1850–1855, a period known as *The Great Reform*.<sup>102</sup> While Leavell said that this period saw an emphasis on tithing that subsequently lapsed because of the Civil War,<sup>103</sup> some of the data does not demonstrate this.

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<sup>99</sup> Williston Walker, *A History of the Congregational Churches in the United States*, 6th ed., American Church History, vol. 3 (New York: Scribner's, 1903), 231–37.

<sup>100</sup> For example, Increase Mather (Increase Mather, *A Discourse Concerning the Maintenance Due to those That Preach the Gospel: In Which, That Question Whether Tithes Are by the Divine Law the Ministers Due, Is Considered, And the Negative Proved* [Boston: B. Green, 1706], text-fiche. While Mather concluded that tithes are not due to ministers, he also concluded that Christians must give at least ten percent.) and Cotton Mather (Vail, *Stewardship*, 49).

<sup>101</sup> So George A. E. Salstrand, *The Story of Stewardship in the United States of America* (Grand Rapids: Baker, 1956), 31–34. Luther P. Powell, *Money and the Church* (New York: Association Press, 1962), 214, gave two additional elements: (1) the dissatisfaction with current methods of raising money and (2) Thomas Kane. Hiley H. Ward, *Creative Giving* (New York: MacMillan, 1958), 60–62, gave different reasons and he names the pragmatic movement (William James and John Dewey), Albert Schweitzer's theology ("interim ethics"), the social gospel (Walter Rauschenbusch, Shailer Mathews, J. B. Bury), and the emphasis on practical theology in seminaries (creating ministers who are less able to think critically about issues like tithing). For a response to using missions as a motivation for tithing, see Herman C. Weber, *The Horizons of Stewardship* (New York: Revell, 1938), 14, 111–12.

<sup>102</sup> Salstrand, *Story of Stewardship*, 32–33.

<sup>103</sup> Frank H. Leavell, *Training in Stewardship* (Nashville: Sunday School Board Southern Baptist Convention, 1920), 100–06.

For example, the first set of essays published on stewardship by the American Tract Society was *Systematic Beneficence: Premium Essays* (1850). The first essay, “The Divine Law of Beneficence” by Parsons Cooke, said regarding tithing, “The specific provisions of the tithe system have now vanished with the whole fabric of Hebrew institutions; but the end for which it was framed has never for a moment departed from the mind of the Framer, and the general obligation to extend religion and feed the poor, by freewill offerings, was far from being set aside in the more full unfolding of the mercy of God in the gospel.”<sup>104</sup> He concluded that the tithe system was replaced by “a simpler and nobler economy.”<sup>105</sup> He praised the new economy as a superior system to the old economy.<sup>106</sup> The second essay, “Zaccheus; or, The Scriptural Plan of Benevolence” by Samuel Harris, said that the Jews gave tithes, “but the gospel, designed for all nations and ages, could not with equity fix the precise proportion. And it fits the entire character of the gospel—free grace from God, free love from man—to leave the decision of this point to the unconstrained love of those who have freely given all to Christ.”<sup>107</sup> Finally, the third essay, “The Mission of the Church; or, Systematic Beneficence” by Edward A. Lawrence, after discussing in detail the contributions of the Jews, concluded that inequality would result “from adopting any fixed proportion as applicable in all cases.”<sup>108</sup>

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<sup>104</sup> Parsons Cooke, “The Divine Law of Beneficence,” in *Systematic Beneficence: Premium Essays* (New York: American Tract Society, 1850), 17.

<sup>105</sup> Ibid.

<sup>106</sup> Ibid., 81.

<sup>107</sup> Samuel Harris, “Zaccheus; or, The Scriptural Plan of Benevolence,” in *Systematic Beneficence: Premium Essays* (New York: American Tract Society, 1850), 8–9.

<sup>108</sup> Edward A. Lawrence, “The Mission of the Church; or, Systematic Beneficence,” in *Systematic Beneficence: Premium Essays* (New York: American Tract Society, 1850), 63.



All three essays emphasized the importance of giving within a proper stewardship context.

Baptists in America during this period were specifically opposed to tithing. They believed that alms were meant for the poor and that every member of the congregation should give liberally to meet the needs of their minister.<sup>109</sup> However, Baptists were known for their stinginess and their ministers generally did not have an adequate income.<sup>110</sup> The early Baptists did not address the issue of what percentage or proportion should be given since the amount was left for the individual to decide.<sup>111</sup> Baptists were not simply ignorant of the practice, rather they formally disagreed with the tithing model.<sup>112</sup> Eventually the Southern Baptist Convention adopted a statement supporting tithing in 1895.<sup>113</sup> Therefore, Baptists generally did not accept tithing as obligatory for Christians from its founding (ca. 1600) to the late 1800s, almost 300 years. Therefore, how, where, and with whom, did the tithing renewal get its impetus?

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<sup>109</sup> Albert L. Vail, *Stewardship Among Baptists* (Philadelphia: American Baptist Publication Society, 1913), 4. Note that Francis Wayland, *Notes on the Principles and Practices of Baptist Churches* (New York: Sheldon, 1859), 63–64, 191–92, 237–40, discussed ministerial support without ever mentioning tithing.

<sup>110</sup> Vail, *Stewardship*, 7.

<sup>111</sup> *Ibid.*, 37. Vail (*ibid.*) said, “They left the individual free and unadvised on this point.” While being “free” was good, being “unadvised” was not.

<sup>112</sup> For evidence of this conclusion, see *ibid.*, 39–40, 47, 49–50.

<sup>113</sup> Southern Baptist Convention, *Annual of the Southern Baptist Convention* (Nashville: Executive Committee, Southern Baptist Convention, 1895), 18–24. Various dates have been set forth. For example, Vail, *Stewardship*, 58, says it was adopted in 1896.

### *Advocates of the Tithing Renewal*

Several early tithing advocates stand out as precursors to the immense amount of literature published on tithing (and stewardship) in the twentieth century. Many credit Thomas Kane (1876), a Chicago businessman and Presbyterian layman, with the “rediscovery of the tithe.”<sup>114</sup> The fact that a tithing advocate (i.e. Salstrand) mentions a “rediscovery” of tithing indicates that tithing must not have been very widespread or popular in America in the nineteenth century. Regardless, Kane wrote a pamphlet in 1876 and sent it out to seventy-five percent of the evangelical pastors in the United States free of charge. For years he distributed his many pamphlets for free, which caused them to spread throughout the evangelical churches in America. They proved to be very successful in increasing the giving in churches.<sup>115</sup> The evangelization of the world was the impetus that Kane credited for the distribution of tithing literature.<sup>116</sup> Kane argued that tithing was a universal law, not primarily Jewish nor Mosaic. He concluded: “The twin laws that the seventh of our time and the tenth of our income shall be devoted in a

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<sup>114</sup> Salstrand, *Story of Stewardship*, 41–46. Note that prior to Salstrand, A. T. Robertson, *Five Times Five Points of Church Finance*, 2d ed. (Lima: n.p., 1886), also mentions Kane’s influential work. Powell, *Money*, 214, described Kane as a Presbyterian elder who “first discovered tithing for himself and then set out to introduce others to it, circulating pamphlets on tithing at his own expense, under the name of ‘Layman.’” Ward, *Creative Giving*, 60, said, “Tithing, properly considered in the United States history, must be dated to a large extent in terms of B.K., and A.K., ‘before Kane’ and ‘after Kane.’”

<sup>115</sup> Kane’s organization, *The Layman Tithing Foundation* (Layman was Kane’s nickname), is still in existence today, see < [www.tithingfoundation.org](http://www.tithingfoundation.org) >. His writings are extremely difficult to procure. See A Layman [Thomas Kane], *Tithing and Its Results* (Chicago: The Layman Company, 1915). This book contains thirteen pamphlets that Kane distributed on tithing, including the 1876 pamphlet: Pamphlet No. 1 – “What We Owe and Why We Owe It.” Also, and more accessible, see E. B. Stewart, *The Tithe*, with an introduction by Laymen [Thomas Kane] (Chicago: Winona Publishing, 1903). In this introduction Kane blames the theological institutions for their failure to acknowledge and teach tithing to their students (ibid., viii). He also wrote the introduction to George W. Brown, ed., *Gems of Thought on Tithing*, with an introduction by Thomas Kane (New York: Eaton & Mains, 1911), 18–19.

<sup>116</sup> Stewart, *Tithe*, vii.

special sense to God's service have never been repealed or abrogated, although until recent years the law of the tithe was almost universally disobeyed; indeed, comparatively few had any distinct knowledge of its existence."<sup>117</sup> However, even though widely credited with beginning the tithing renewal, two books were written before Kane's distribution of literature began.<sup>118</sup>

In 1873, A. W. Miller published his work advocating tithing. He concluded that the Church Fathers were unanimous in support of tithing and that the Church for more than one thousand years had gone unchallenged in its support of tithing. Tithes are not ceremonial, since they do not belong to mankind, but to God; they are not judicial (as Aquinas said) as Jacob's vow to tithe makes clear. The duty to tithe and to keep the Sabbath are intertwined.<sup>119</sup> Speer (1875) advocated tithing through an understanding of progressive revelation. In the first stage of God's plan for the support of the church, the patriarchal age, only occasional references were made to tithing. In the second stage, the Mosaic law, many specific details were added to help understand tithing. In the final stage, under Christ, new motives of love and thanksgiving were grafted onto the foundation of tithing laid in the Mosaic law.<sup>120</sup> Speer places an enormous emphasis on 1 Cor 16:2, which "contains every important principle necessary to the accomplishment of

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<sup>117</sup> Brown, *Gems of Thought on Tithing*, 18–19.

<sup>118</sup> Ward, *Creative Giving*, 59, noted that some groups were practicing tithing as early as 1865. He listed the United Presbyterians, Seventh-Day Adventists (though see below), and the Salvation Army.

<sup>119</sup> A. W. Miller, *The Law of the Tithe, and of the Free-Will Offering* (Columbia, SC: Presbyterian Publishing House, 1873), 6, 8–9.

<sup>120</sup> William Speer, *God's Rule for Christian Giving: A Practical Essay on the Science of Christian Economy* (Philadelphia: Presbyterian Board of Publication, 1875), 102.

the great end in view” and that “It is suited to be a complete, abiding and universal rule.”<sup>121</sup> Thus, the phrase “as he may prosper” is a reference to tithing.

Between 1873 (Miller) and 1906, the foundations for the tithing movement were being laid. Gordon (1877) advocated tithing on the basis that the proportion of giving in the New Testament could not be less than the proportion commanded in the Old Testament, that is, ten percent.<sup>122</sup> Robertson (1885) concluded that Christians should never give less than ten percent because the Jews gave more than ten percent and Christians’ righteousness should exceed that of the Jews. Furthermore, tithing was practiced before the Mosaic law and no valid reasons exist to object to tithing.<sup>123</sup> Rigby (1895) more fully developed the argument for tithing from natural law: tithing is the rule to fulfill humanity’s “innate sense of indebtedness” to God.<sup>124</sup> He argued that Cain’s offering was not accepted, even though it was a tithe, because he had “spurned the need of a sin-offering.”<sup>125</sup> Finally, tithing was so widespread in ancient societies that nothing can explain its origin except that God commanded it from the beginning.<sup>126</sup>

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<sup>121</sup> Ibid., 106.

<sup>122</sup> A. J. Gordon, *God’s Tenth* (Richmond: Foreign Mission Board, Southern Baptist Convention, [1880s]), 2–4. Many versions of Gordon’s defense of tithing have been located. The earliest one is *perhaps* dated in 1877: A. J. Gordon, *God’s Tenth* (Boston: American Baptist Missionary Union, 1877–1910). The one currently used has been estimated to have been published in the 1880s.

<sup>123</sup> Robertson, *Church Finance*, 108, 112–16, 118–25. In the previous year, Robertson published the first edition: A. T. Robertson, *Five Times Five Points of Church Finance* (Chicago: Western Publishing House, 1885).

<sup>124</sup> N. L. Rigby, *Christ Our Creditor: “How Much Owest Thou?” or The Tithe Terumoth: Its Philosophy, History and Perpetuity* (Murray, KY: News and Truth Publishing, 1895–1899), 17–20. He published an earlier work also: N. L. Rigby, *Ten Cents on the Dollar or The Tithe Terumoth* (Los Angeles: Tenth Club Publishing, 1895).

<sup>125</sup> Rigby, *Christ Our Creditor*, 18.

<sup>126</sup> Ibid., 19–20. For more comments from the 1890s, see George D. Watson, *Soul Food: Being Chapters on the Interior Life with Passages of Personal Experience* (Cincinnati: Knapp, 1896), 98–102, S.

Peck (1901) maintained that God has required the tithe since at least the fall of Adam and that the tithe did not die out with the new covenant. He deduced that the second tithe, first fruits, and animal sacrifices in the Mosaic law had no significant impact on the continuation of tithing into the new covenant. While Jesus' comments on tithing cannot be used to advocate tithing, a command to tithe in the New Testament would have been more surprising than its absence. Peck hinged most of his evidence on the pre-Mosaic period and argued extensively that Abel's offering was accepted because it was a tithe.<sup>127</sup> One of the most enthusiastic and early advocates of tithing was E. B. Stewart. Stewart (1903) used many arguments to support the continuation of tithing, including that tithing was a universal law given by divine command and that Hebrews 7 explicitly teaches that Christ should receive tithes.<sup>128</sup> Harshman (1905) argued that the Old Testament required one-tenth of income to be given to God and that Jews paid two tithes yearly as well as other contributions. While the tithe in the Mosaic law has been abolished, the moral law of the tithe, which existed for hundreds of years before the Mosaic law, has never been abolished. Since the Jew gave one-tenth, Christians can do no less.<sup>129</sup>

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B. Shaw, *God's Financial Plan or Temporal Prosperity: The Result of Faithful Stewardship* (Chicago: Shaw, 1897), 42–55, 60–64, 175–81.

<sup>127</sup> [Kenrick Peck], *The Universal Obligation of Tithes* (London: Elliot Stock, 1901), 12, 18, 24, 31–32, 87–92. In most works, the author of this book is referred to as “A Barrister.” Some have apparently thought that “A” was his first initial and “Barrister” was his last name. For example, Henry Lansdell's, *The Sacred Tenth or Studies in Tithe-Giving Ancient and Modern*, 2 vols. (New York: Gorham, 1906; reprint, 2 vols. in 1, Grand Rapids: Baker, 1955), Appendix A in volume 1 would *appear* to indicate this. However, Lansdell indicates otherwise (*ibid.*, 404, note).

<sup>128</sup> Stewart, *Tithe*, 33, 63.

<sup>129</sup> Harshman, *Christian Giving*, 60–68. For more comments from the early 1900s, see Joseph Parker, “The Theology of Money,” in *Classic Sermons on Stewardship*, comp. Warren W. Wiersbe, Kregel Classic Sermons Series (Grand Rapids: Kregel, 1999), 100, Charles A. Cook, *Systematic Giving: The*

These writings led to Henry Lansdell's *The Sacred Tenth* (1906), a two-volume work that advocated tithing from a more scholarly basis. Lansdell's work was a landmark in tithing research because not only was it the culmination of the previous three decades of research, but it became paradigmatic for tithing arguments and discussions over the next ninety-nine years. Conrad said of him: "Henry Lansdell . . . might be considered the father of the modern tithing movement."<sup>130</sup> His work is important enough to spend significant space to understand his arguments in more detail.

Lansdell's magisterial work began by describing offerings in Egypt, Babylon, Persia, Phoenicia, Arabia, Greece, Rome, and in various other places. Unlike most books which simply list different places that tithed outside (and prior to) Judaism, Lansdell discussed, with much specificity, the details of the tithe-payments.<sup>131</sup> This research demonstrated that nearly all peoples and cultures gave portions of their increase to their gods.

Lansdell dedicated the next six chapters to tithes in the Old Testament. Tertullian, using the Latin translation of the Septuagint (LXX), said that Cain did not "rightly divide" his offering, meaning, the portion was less than ten percent. Lansdell argued that the LXX is superior to the Hebrew since it was translated three hundred years before Christ and was based upon a Hebrew manuscript over one thousand years older than any

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*Church's Safeguard Against Nineteenth Century Evils* (Philadelphia: American Baptist Publication Society, 1903), 65, John Wesley Duncan, *Our Christian Stewardship* (New York: Eaton & Mains, 1909), 14–15, 34, 43–44, 57, Brown, *Gems of Thought*, 110.

<sup>130</sup> Alphin Carl Conrad, *The Divine Economy: A Study in Stewardship* (Grand Rapids: Eerdmans, 1954), 14.

<sup>131</sup> Lansdell, *Sacred Tenth*, 1–38. For a smaller volume where Lansdell focused on the biblical discussions on tithing (rather than historical), see Henry Lansdell, *The Tithe in Scripture* (New York: Gorham, 1908; reprint, Grand Rapids: Baker, 1963).

available in 1906. Furthermore, it is this text that the writers of the New Testament used, including the author of Hebrews when he wrote that Abel offered “a more abundant sacrifice” (Lansdell’s translation) than Cain. Since Abel’s offering was “by faith,” and since this phrase referred to obedience to a command, there must have been a revealed law concerning the offering.<sup>132</sup>

Lansdell then asked: where did Abraham get the concept of a tenth? He answered that the surrounding Babylonian culture practiced tithing prior to, and during the time of, Abraham. He noted that Abraham did not give a tithe of the spoils, but of all he had; it was a payment of obligation. Abraham lived close to Salem (i.e. Jerusalem), so “we need not at all conclude that this was either the first or the last occasion on which Abram paid a tenth of his increase to Melchizedek.”<sup>133</sup> Babylonian religion would have required yearly tithing.

Jacob learned this practice from Abraham. However, the description of Jacob’s account is slightly different from Abraham’s account. First, the vow was to tithe his increase for the rest of his life. Second, there was no mention of priesthood or a recipient of the tithe.

How did all these people and cultures arrive at one-tenth? Lansdell concluded that the data suggests that when all the people of the world lived together, they received this law from a common source:<sup>134</sup> “It is not pretended that this hypothesis *must* be true, or that no other can be advanced; but meanwhile I am among those who think that it meets

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<sup>132</sup> Ibid., 41–42.

<sup>133</sup> Ibid., 48.

<sup>134</sup> Ibid., 50–51, 54.

the facts of the case, but who hold themselves ready to examine another theory if forthcoming.”<sup>135</sup>

The Mosaic laws on tithes were not new laws, just a new form to an old law. Leviticus 27 and Numbers 18 refer to the same tithe: the Levitical Tithe. Deut 14:22–27 discussed a second, distinct tithe: the Festival Tithe. The third tithe is mentioned in Deut 14:28–29: the Charity Tithe.<sup>136</sup> While the LXX may add evidence that the Charity Tithe replaced the Festival Tithe on the third and sixth year, the Hebrew gives no indication of this. Lansdell determined that the Mosaic law prescribed three tithes and found no one who favored only two tithes until the twelfth century: Maimonides.<sup>137</sup>

Chapter 8 detailed the Mosaic laws’ stipulations concerning gleanings, first fruits (distinguished from tithes), redemptive tax, census tax, and freewill offerings. Therefore, the total giving of a Jew according to the Mosaic law was between one-fourth and one-third of his income.<sup>138</sup> Then he gave a history of tithing from Joshua to Solomon, from before and after captivity, in the Apocrypha (Tobit, Judith, 1 & 2 Maccabees, and Ecclesiasticus), and in the Talmud: both in the Mishnah (*Maaseroth* [first tithe], *Maaser Sheni* [second tithe], and *Demai* [doubtful tithe]<sup>139</sup>) and the Gemara.

<sup>135</sup> Ibid., 52.

<sup>136</sup> This tithe has been called the Poor, Welfare, and Charity Tithe.

<sup>137</sup> Ibid., 56–66. Lansdell apparently did not believe that the *Mishnah* held to the two tithe view.

<sup>138</sup> Ibid., 75–76. The difference depends on whether or not the person tithed on the remainder or on the whole. His actual calculations render a total of either 24.95% or 27.5% plus other offerings of no particular set amount.

<sup>139</sup> When a Jew was in doubt over whether or not something they were given needed to be tithed, the laws of *Demai* tell him to “tithe” one percent.



Lansdell's main question for the Gospels is whether Jesus tithed. He concluded that since Jesus was not treated like *am-ha-aretz* (people of the land), he must have tithed.<sup>140</sup> He found particularly important the fact that the Gospels never mentioned that Jesus was accused of failing to tithe.<sup>141</sup>

When he discussed Paul and giving, he focused on 1 Cor 9:13 and said, "The one probably included tithes brought to the storehouse temple, and the other consisted of those portions of the sacrifices which were brought to the altar and retained by the priests."<sup>142</sup> From this he concluded, "the payment of tithes and offerings applicable to the support of ministry . . . is clearly the duty of Christians."<sup>143</sup>

In the next four chapters he detailed tithing in early church history: from after the Apostles to the Reformation. He concluded that it is most likely that "the great teachers of Christianity from the beginning, who, singly in their writings, and collectively in their councils, uphold the Scriptural devotion of not less than a tenth" are correct.<sup>144</sup> This is followed by nine chapters on tithe-paying history in Britain.

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<sup>140</sup> For more on the development of the *am-ha-aretz* in the intertestamental period, see Bruce Corley, "The Intertestamental Perspective of Stewardship," *Southwestern Journal of Theology* 13, no. 2 (1971): 22.

<sup>141</sup> Lansdell, *Sacred Tenth*, 137–45, 157. He said, "Here, of course, we cannot dogmatize, for we do not know what means of livelihood our Lord had at His disposal. But even if we think of Him as dependent on alms, we may remember that the *Demai* chapter of the *Mishna* directs that the poor man who received pieces of bread, or fragments of fig-cake, should tithe each piece separately." However, this is directed to those who were *doubtful* about whether tithes had been paid or not. Furthermore, this *Demai* tithe was not ten percent but one percent.

<sup>142</sup> *Ibid.*, 170.

<sup>143</sup> *Ibid.*, 171. It is interesting to note that not many who have followed Lansdell have attached the importance to these words that Lansdell did.

<sup>144</sup> *Ibid.*, 243. He cited, for example, Irenaeus, Tertullian, Justin Martyr, Thomas Aquinas, and John Wycliff as advocating tithing. His conclusions for at least these men are vulnerable to challenges.

Volume 2 began with two chapters that described the state of affairs for giving in England around 1900. The giving was truly dismal. However, the next four chapters detailed individuals, congregations, societies, and associations that advocated and practiced tithing. Included in these chapters are discussions on modern Jews, Mormons, the Salvation Army, and Thomas Kane's work. This is followed by chapters on the need for a tithe reformation and specific issues related to tithing, such as: those in debt, why a tenth should be the least amount given, to whom tithes should be given, and uses for tithes. In the remaining eight chapters, he adapted tithe-giving to modern society.

Lansdell's work merits the attention of anyone studying this issue. His arguments deserve to be considered and his scholarship, for the most part, is commendable. Many works on stewardship and tithing have been written in the century following Lansdell. Authors are divided into three categories. The first group consists of the many Christians who have built on the foundation laid by Lansdell and have continued to argue for the obligation of tithing. The second group saw problems with the obligation of tithing, but they attempted to rescue tithing from these perils in various ways. Finally, a third group believed that the obligation for Christians to tithe could not be based upon Scripture, especially the New Testament.

### ***Christians are Obligated to Tithe***

Most of the following works placed tithing within the context of stewardship. However, for the present purposes, the summaries will only include how they attempted to prove that Christians are obligated to tithe. The significant contributions from each decade are briefly summarized.

Babbs (1912) began by attempting to prove the universality of tithing. If this is true, he claimed tithing would be an eternal mandate. He traced tithing back to the offerings of Cain and Abel and he concluded that since the deficiency in Cain's offering was because it was less than a tithe, that God must have commanded tithing at this time. While the First Tithe (Levitical Tithe) is still applicable today, the Second Tithe (Festival Tithe) and Third Tithe (Charity Tithe) can be applied in different ways (though he suggested the Third Tithe should still be utilized). One of the motivations for his book was the obvious impoverishment of ministers, and he believed that this could be resolved through tithing.<sup>145</sup> May (1919), a Methodist Episcopal evangelist, said that tithes and offerings were instituted in the Garden of Eden. Abel must have already paid his tithe since his sacrifice (in the Garden of Eden) was described as an offering.<sup>146</sup>

Hensey (1922) endorsed the concept of storehouse tithing. He concluded that the "Old Testament Church" did not experience financial embarrassments, that the New Testament Church only became poor when it abandoned God's financial system,<sup>147</sup> that tithing preceded Cain and Abel, and Jesus commended it. While Hensey affirmed that

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<sup>145</sup> Babbs, *Law of the Tithe*, 24–30, 64–81, 197.

<sup>146</sup> John Albert May, *The Law of God on Tithes and Offerings or God's Plan to Finance His Church*, 3d ed., rev. and enl. (Nashville: M. E. Church, 1919), 7–24. Another book advocating tithing in the 1910s was Ralph S. Cushman and Martha F. Bellinger, *Adventures in Stewardship* (New York: Abingdon, 1919), 10–11. Note that Cushman was the first president of the United Stewardship Council of the Churches of Christ in 1920 (Salstrand, *Story of Stewardship*, 56).

<sup>147</sup> These first two statements are hardly justifiable. First, Israel ("Old Testament Church") did have financial embarrassments, as Neh 13:5 and Mal 3:8–10 demonstrate. Second, to say that the church in Jerusalem only became poor because they forsook tithing is to say that James and the other leaders were not advocates of tithing, a conclusion that would surely destroy the conclusion Hensey reaches.

Israel had three tithes, he said that the Festival Tithe and Charity Tithe have been “superceded.”<sup>148</sup>

While A. T. Robertson (1934) was surely an academic standout for Southern Baptists during the early twentieth century, his comments on tithing were sparse and somewhat ambiguous. However, when he said that “grace should do as well as law” and that the tithe “should be the minimum,” he made his view clear enough to consider him an advocate of tithing.<sup>149</sup> Simpson (1935) favored the interpretation of Abel as someone who tithed and supported the belief that there were at least eleven commandments given on Sinai, with tithing being the final one. He also maintained that Jesus sanctioned tithing (in Matt 23:23) and Paul (in 1 Cor 9:13) taught it.<sup>150</sup>

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<sup>148</sup> James A. Hensey, *Storehouse Tithing or Stewardship-Up-To-Date* (New York: Revell, 1922), 11, 30, 40–41, 48. Regarding the supersession of the Poor Tithe, he said, “eleemosynary institutions of society have logically superceded the Poor Tithe.” However, the poor are still around. It appears that, according to Hensey, the church no longer has any obligation to “remember the poor” (Gal 2:10). Some other books advocating tithing in the 1920s include Leavell, *Training in Stewardship*, 64, 79; P. W. Thompson, *The Whole Tithe* (London: Marshall Brothers, 1920), 11, 39–52, 117; Luther E. Lovejoy, *Stewardship for All of Life*, Life and Service Series (New York: Methodist Book Concern, 1924), 88, 90, 98, 101; Julius Earl Crawford, *The Call to Christian Stewardship* (Nashville: M. E. South, 1926), 8, 15–26; and Monroe E. Dodd, *Concerning the Collection: A Manual for Christian Stewardship* (New York: Revell, 1929), 134.

<sup>149</sup> Archibald Thomas Robertson, “Paul’s Plans for Raising Money,” in *Classic Sermons on Stewardship*, comp. Warren W. Wiersbe, Kregel Classic Sermons Series (Grand Rapids: Kregel, 1999), 110–11.

<sup>150</sup> John E. Simpson, “*He That Giveth:*” *A Study of the Stewardship of Money as Taught in Scripture* (New York: Revell, 1935), 53–54, 59–60. <sup>150</sup> He also edited *Into My Storehouse: A Treasure Chest of Stewardship Materials* (New York: Revell, 1940) which contained many sermon outlines, stewardship illustrations, and short articles and sermons on stewardship and tithing. The book called tithing the eleventh commandment, said that Abraham and Jacob continually tithed, correlated Sabbath-keeping with tithe-paying, and concluded that the tithe is as old as the Garden of Eden (*ibid.*, 17, 54, 119, 121–22). It included articles by August W. Brustat, Oliver K. Maurer, B. K. Tenney, R. F. Galbreath, John E. Simpson, Robert E. Speer, and John W. Bickett. Some other books supporting tithing in the 1930s include William R. Rigell, *Investments in Christian Living* (Nashville: Convention Press, 1930), 5, 70–90; P. E. Burroughs, *The Grace of Giving* (Nashville: Sunday School Board of the Southern Baptist Convention, 1934), 34–40, 45; John D. Freeman, *More Than Money* (Nashville: Sunday School Board of the Southern Baptist Convention, 1935), 119, 122; and Clarence Edward Macartney, *Christian Giving* (Grand Rapids: Zondervan, 1936), 9, 14–15. For the 1940s, see Oscar Lowry, *Should Christians Tithe?* (Fort Wayne: Glad Tidings, 1940s), 5–9, 16; Ralph Spaulding Cushman, *Will a Man Rob God? Four Studies in Christian*

Salstrand (1952) argued that tithing was the historical practice of the church, that it was practiced before the Mosaic law, was commanded in the Old Testament and re-commanded in the New Testament, and is required of all obedient Christians.<sup>151</sup> Dillard (1953) argued that Christians should give at least as much as Jews, that no other proportion is recorded than ten percent, and that the minimum standard for Christians was the tithe.<sup>152</sup>

Hobbs (1954) determined that tithing existed prior to Abraham and was widespread, that it is a universal law, that Jesus tithed and taught tithing (by implication), and that ten percent is the minimum a Christian should give to the church.<sup>153</sup> Rice (1954) concluded that both the Old and New Testaments teach that Christians should tithe since tithing was not part of the ceremonial law (based on its existence prior to the Mosaic law). He also stated that the “storehouse” concept was part of the ceremonial law and not applicable to Christians.<sup>154</sup> Kauffman (1955) argued that God set aside a portion, one tree, in the Garden of Eden. Furthermore, Genesis 4 alluded to Abel’s tithe, Paul argued

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*Stewardship* (New York: Abingdon-Cokesbury, 1942), 47, 50, 53; Leewin B. Williams, *Financing the Kingdom* (Grand Rapids: Eerdmans, 1945), 37–59; and W. L. Muncy, Jr., *Fellowship With God Through Christian Stewardship* (Kansas City: Central Seminary Press, 1949), 115, 120, 129, 131.

<sup>151</sup> George A. E. Salstrand, *The Tithe: The Minimum Standard for Christian Giving* (Grand Rapids: Baker, 1952), 19–21, 39–43, 52.

<sup>152</sup> See J. E. Dillard, *Good Stewards* (Nashville: Broadman, 1953), 80, 84, 87. Dillard previously edited a book on stewardship: J. E. Dillard, ed., *Building a Stewardship Church: A Handbook for Church Workers*, 2d ed. (Nashville: Southern Baptist Convention, 1947). It advocated tithing and included sections by Dillard himself, Duke K. McCall, Louie D. Newton (then president of the Southern Baptist Convention), and R. C. Campbell.

<sup>153</sup> Herschel H. Hobbs, *The Gospel of Giving* (Nashville: Broadman, 1954), 13, 15, 17–18, 42–43.

<sup>154</sup> John R. Rice, *All About Christian Giving* (Wheaton: Sword of the Lord, 1954), 23, 39. His tirade against the storehouse concept ended with a discussion of Southern Baptists, who “are stronger for the so-called storehouse tithing plan than any other large denomination. I dare say that there is more teaching among Southern Baptists that it is right and proper to bring all the tithes into the storehouse than there is on many major doctrines of the Bible” (*ibid.*, 108).

that ministers of the gospel should be supported by tithes (1 Cor 9:13), Jesus tithed, and that while three tithes existed in the Mosaic law, the Festival and Charity Tithes are unnecessary today because of current circumstances.<sup>155</sup>

Hastings (1961) came to a peculiar conclusion: if no verse on tithing existed in Scripture, “one is still challenged to say he is a sincere disciple and refuse to give at least one-tenth of his income.”<sup>156</sup> He demonstrated that using Mal 3:8–10, Matt 23:23, and the Mosaic law to prove the continuation of tithing for Christians was invalid. However, he still strongly advocated tithing as an expression of love for Christ.<sup>157</sup> Powell (1962) said that there were five witnesses for the continuation of tithing: Scripture (especially Heb 7:1–10), the need of the Church, the success of tithing churches, the stories of individuals who tithe, and humanity’s need for discipline.<sup>158</sup> Grindstaff (1967) concluded that Jesus

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<sup>155</sup> Milo Kauffman, *The Challenge of Christian Stewardship* (Scottsdale: Herald Press, 1955), 60, 65, 67. After discussing the zeal for evangelism and missions in Mennonites and Anabaptists (exemplified through quotes from Menno Simons), he concluded: “It is safe to say that since the days of the early church there had been no more perfect example of Christian stewardship than that found among the Anabaptists” (ibid., 94). Somehow he missed the fact that the Anabaptists (especially the Swiss Anabaptists) rejected tithing. For more books advocating tithing in the 1950s, see Orval D. Peterson, *Stewardship in the Bible*, Bethany Study Course (St. Louis: Bethany, 1952), 82–85; Merrill D. Moore, *Found Faithful: Christian Stewardship in Personal and Church Life* (Nashville: Broadman, 1953), 41–42; Costen J. Harrell, *Stewardship and the Tithe* (New York: Abingdon Press, 1953), 36, 40, 44–47; Richard V. Clearwaters, *Stewardship Sermonettes* (Grand Rapids: Baker, 1955), 11, 17, 25–26, 104; Jarrette Aycock, *Tithing—Your Questions Answered* (Kansas City: Beacon Hill Press, 1955), 5, 12; Conrad, *Divine Economy*, 14; Howard Foshee, “The Tithe,” in *Encyclopedia of Southern Baptists*, vol. 2 (Nashville: Broadman, 1958), 1418–20.

<sup>156</sup> Robert J. Hastings, *My Money and God* (Nashville: Broadman, 1961), 68.

<sup>157</sup> Ibid., 63–68.

<sup>158</sup> Powell, *Money*, 220–26. For a related writing, see Luther P. Powell, “Stewardship in the History of the Christian Church,” in *Stewardship in Contemporary Theology*, ed. T. K. Thompson (New York: Association Press, 1960), 76–131.

tithed, that Christians should not give less than the Jews, and therefore proper Christian giving begins with the tithe.<sup>159</sup>

Olford (1972) advocated storehouse tithing principally through Malachi 3, though he said that Jesus approved of tithing and Paul taught it.<sup>160</sup> Paschall (1972) emphasized the pre-Mosaic existence of tithing, that Jesus tithed, and that the tithe is the minimum standard.<sup>161</sup>

Kendall (1982), pastor of Westminster Chapel (in England), wrote a book that has been very popular among tithing advocates: *Tithing: A Call to Serious, Biblical Giving*.<sup>162</sup> Kendall's view runs counter to his predecessor, G. Campbell Morgan (see below). He incorporated many of the arguments from the above literature and does not provide many unique insights.<sup>163</sup> However, his book has been popular for two decades. Price (1984), part of the "prosperity gospel" movement, equated the giving of tithes and offerings with

<sup>159</sup> W. E. Grindstaff, *Principles of Stewardship Development* (Nashville: Convention Press, 1967), 20–21. For more books advocating tithing in the 1960s, see Tom Rees, *Money Talks* (Essex: Hildenborough Hall, 1960–1980), 26–33; Sayers and White, *Tithing*; Shedd, *Tithing Church*, 32; Fletcher Clarke Spruce, *You Can Be A Joyful Tither* (Kansas City: Beacon Hill Press, 1966), 18, 20–21, 23–24, 27, 46.

<sup>160</sup> Stephen Olford, *The Grace of Giving: Thoughts on Financial Stewardship* (Grand Rapids: Zondervan, 1972), 28–31.

<sup>161</sup> H. Franklin Paschall, "Tithing in the New Testament," in *Resource Unlimited*, ed. William L. Hendricks (Nashville: Stewardship Commission of the Southern Baptist Convention, 1972), 167, 170, 175. For more books advocating tithing in the 1970s, see Brooks H. Wester, "The Christian and the Tithe," in *Resource Unlimited*, ed. William L. Hendricks (Nashville: Stewardship Commission of the Southern Baptist Convention, 1972), 158–59; Samuel Young, *Giving and Living: Foundations for Christian Stewardship* (Kansas City: Beacon Hill Press, 1974; reprint, Grand Rapids: Baker, 1976), 21–34 (for an abbreviated version that focuses explicitly on the tithe, see Samuel Young, *The Tithe Is The Lord's: A Primer on Christian Giving* [Kansas City: Beacon Hill Press, 1975]; John J. Mitchell, "Tithing, Yes!" *Presbyterian Guardian* 47 (October 1978): 6–7.

<sup>162</sup> Kendall, *Tithing*, 43. This book has been published under a new title: *The Gift of Giving* (London: Hodder & Stoughton, 2004). However, Kendall "felt no need to change a single word since" its first publication (*ibid.*, 2).

<sup>163</sup> For a critique of Kendall, see Murray, *Beyond Tithing*, 188–89, n. 28.

God's financial plan for his followers to be blessed financially and materially. He stressed the importance of tithing being pre-Mosaic and that tithes and offerings be physically brought into the storehouse (i.e. the church). He concluded that Christians can store up for themselves treasures in heaven by giving tithes and offerings.<sup>164</sup> Alcorn (1989) is convinced that ten percent is the minimum for Christian giving, that tithes and first fruits are generally the same, and that Christians with the Holy Spirit cannot give less than Jews who did not have the Holy Spirit.<sup>165</sup>

Burkett (1991) concluded that tithing was not legalism, that its (original) purpose was to demonstrate man's commitment to God (not pay full-time ministers), that Israelites gave about twenty-three percent yearly, and that Christians must give a minimum of ten percent.<sup>166</sup> Gill (1996) gave a commendable presentation on tithing, avoiding many of the pitfalls of those who came before him. He discussed the universality of tithing (depending heavily upon Lansdell), the three tithes in the Mosaic

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<sup>164</sup> Frederick K. C. Price, *High Finance: God's Financial Plan Tithes and Offerings* (Tulsa: Harrison House, 1984), 66–69, 72, 87–89. Regarding the opening of the windows in heaven in Malachi 3, he said, "What an experience—to be flooded with \$10 bills, to go swimming in a lake of \$10 bills" (ibid., 90).

<sup>165</sup> Randy C. Alcorn, *Money, Possessions, and Eternity* (Wheaton: Tyndale, 1989). For more books advocating tithing in the 1980s, see Gerard Berghoef and Lester DeKoster, *God's Yardstick* (Grand Rapids: Christian's Library Press, 1980), 69–73; Ron Trudinger, *Built to Last: Biblical Principles for Church Restoration*, rev. ed. (Eastbourne, England: Kingsway Publications, 1982), 143–47; Francis W. Mennenga, "The Tithing Principle in New Testament Stewardship" (M.Div. thesis, Concordia Theological Seminary, 1984), 57–58; Timothy Tow, *The Law of Moses and of Jesus* (Singapore: Christian Life, 1986), 129; Stanley M. Horton, "Tithe Giving," in *Dictionary of Pentecostal and Charismatic Movements*, eds. Stanley M. Burgess & Gary B. McGee (Grand Rapids: Zondervan, 1988), 846.

<sup>166</sup> Larry Burkett, *Giving & Tithing* (Chicago: Moody, 1991), 36–39. He also affirmed storehouse tithing, but only if the church is fulfilling the role of the storehouse in the Old Testament should the entire tithe be brought there (ibid., 40–42). There are two interesting mistakes in Burkett's discussion. First, he said that New Testament only referenced tithing twice (Matt 23:23 and Heb 7:1–10), thus excluding the references in Luke. Second, he said tithing is not legalistic because there is no punishment for not doing it. However, he also said that God withholds His blessings from those who do not tithe. That *is* a punishment (ibid., 36).



law (only the first tithe was moral law), and the extreme importance of the patriarchal tithes for the continuation of tithing.<sup>167</sup>

A recent article by an Orthodox Christian, David M. James (2000), also advocated tithing.<sup>168</sup> Some non-academic books have been published advocating tithing.<sup>169</sup> Six articles published in journals argued for the continuation of tithing.<sup>170</sup> Masters (1994), pastor of Metropolitan Tabernacle (Spurgeon's church), published a booklet advocating tithing.<sup>171</sup> Furthermore, many popular teachers in the late twentieth century have

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<sup>167</sup> Ben Gill, *Stewardship: The Biblical Basis for Living* (Arlington: Summit Publishing Group, 1996), 60–61, 64–68. Gill's biggest mistake is probably the following statement: "The practice of tithing by the patriarch lifts it out of the realm of 'legalistic' discussion. By all means it removes it from a discussion of the applicability of the Mosaic Law for Christians" (ibid., 61). Similar to tithing, circumcision was practiced prior to Moses, was introduced (in Scripture) by Abraham, and was used by the surrounding societies. However, circumcision, according to Acts 15, is part of the discussion on the applicability of the law of Moses. For more books advocating tithing in the 1990s, see Andrew Walker, *Restoring the Kingdom: The Radical Christianity of the House Church Movement* (Guildford, England: Eagle, 1998), 166–67; James E. Mead, "Enjoying What Belongs to God: 1 Corinthians 16:1–4," in *Speaking of Stewardship: Model Sermons on Money and Possessions*, ed. William G. Carter (Louisville: Geneva Press, 1998), 28–31,

<sup>168</sup> David M. James, "Christian Giving," *Living Orthodoxy* 21, no. 4 (2000): 3–16. Some books published advocating tithing after 2000 include Ken Blanchard and S. Truett Cathy, *The Generosity Factor: Discover the Joy of Giving Your Time, Talent, and Treasure* (Grand Rapids: Zondervan, 2002), 67–68, 116; Keith Tondeur, *Your Money and Your Life: Learning how to handle money God's way*, rev. ed. (London: SPCK, 2003), 89–92.

<sup>169</sup> O. S. Hawkins, *Money Talks: But What is it Really Saying?* (United States: Annuity Board of the Southern Baptist Convention, 1999); Mark T. Barclay, *The Real Truth About Tithing* (Midland, MI: Mark Barclay Ministries, 1994).

<sup>170</sup> See H. Gordon Clinard, "Preaching on Stewardship Themes," *Review and Expositor* 70, no. 2 (1970): 197–206, esp. 201–03; Marvin E. Tate, "Tithing: Legalism or Benchmark?" *Review and Expositor* 70 (1973): 153–61; George B. Davis, "Are Christians Supposed to Tithe," *Criswell Theological Review* 2, no. 1 (1987): 85–97; Walter Wink, "What?! Did he say 'tithe'?!," *Witness* 79, no. 12 (1996): 20–22; Stephen Mizell, "The Standard of Giving," *Faith & Mission* 18, no. 3 (2001): 20–39.

<sup>171</sup> Peter Masters, *Tithing: The Privilege of Christian Stewardship* (London: Sword & Trowel, 1994).

supported the obligation to tithe: Billy Graham, A. W. Pink, Elmer Towns, W. A. Criswell, Charles Stanley, David Jeremiah, Rick Warren, and Hank Hanegraaff.<sup>172</sup>

One sub-category of tithing advocates that have written after Lansdell are those who do not argue for tithing, but assume it and discuss pragmatic elements associated with tithing and anecdotal evidences for tithing, such as Weber (1938), Conrad (1954), Shedd (1961), Sayers and White (1962), and Watley (1995).<sup>173</sup>

### *Cautious Advocates of Tithing*

The second group of writings contain those who find dangers with tithing, even some who claim that tithing cannot be commanded based upon Scripture, but that it is a useful and helpful discipline and can be rescued from the dangers. Versteeg (1923) found

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<sup>172</sup> Billy Graham, *Rules for Christian Living* (Minneapolis: The Billy Graham Evangelistic Association, 1953), 40–43; Arthur W. Pink, *Tithing* (Swengel: Reiner Publications, 1967), 4–26; Elmer Towns, *Tithing is Christian* (Ivlyland: Neibauer Press, 1975); W. A. Criswell, *Criswell's Guidebook for Pastors* (Nashville: Broadman, 1980), 154–57 (For another reference for Criswell, see W. A. Criswell, ed., *The Believer's Study Bible: New King James Version* [Nashville: Nelson, 1991], 1309. Note that he was the editor of the study Bible so the comments may not reflect his personal views.); Charles Stanley, *The Glorious Journey* (Nashville: Nelson, 1996), 504–06; David Jeremiah, *Financial Turning Points* (San Diego: Turning Points for God, 2002), 16; Rick Warren, "Giving Back to God: The Heart of Worship," *Baptist Press News* (November 15, 2004) < [www.bpnews.org/bpnews.asp?ID=19550](http://www.bpnews.org/bpnews.asp?ID=19550) > (accessed on October 7, 2005); Hank Hanegraaff, *The Bible Answer Book* (Nashville: J. Countryman, 2004), 74–76. Hanegraaff is the president of the Christian Research Institute (CRI), an apologetics organization founded by Walter Martin. The editor of the journal they publish (*Christian Research Journal*), Elliot Miller, wrote an article prior to Hanegraaff's book (and as a response) stating that tithing is not mandated for Christians (Elliot Miller, "Tithing: Is It New Testament? (Revisited)," *Christian Research Journal* 26, no. 3 [2003]: 58–60).

<sup>173</sup> Weber, *Horizons of Stewardship*, 111–14 (Weber rebuked the improper and dangerous motivations that were being given for tithing, but without attempting to prove its obligation for Christians he wholeheartedly advocated it); Conrad, *Divine Economy*; Charlie W. Shedd, *How to Develop a Tithing Church* (New York: Abingdon, 1961) (Some of Shedd's statements make it nearly impossible to categorize him. For example, he clearly advocated tithing, however, he never attempted to prove this and he discussed some of the dangers of tithing. Furthermore, he did believe that God could lead some people not to tithe [ibid., 32].); Carl R. Sayers and Bertram T. White, *Tithing and the Church's Mission* (New York: Morehouse-Barlow, 1962); William D. Watley, *Bring the Full Tithes: Sermons on the Grace of Giving* (Valley Forge: Judson Press, 1995). Also, a play to help support the Southern Baptist Convention's goal of one-half million tithers in 1921 was written: Franklin L. Riley, *The Trial of the Robbers* (Nashville: Sunday School Board, Southern Baptist Convention, 1921). This play presents two people (John Rich and Mary Stingy) as being on trial for not paying their tithes.

it incredible that tithing was being advocated when the Hebrew tithe is so confusing. He offered evidence to refute the universality of tithing, referred to Jacob as bargaining with God, and concluded that Jesus (in Matt 23:23) did not commend tithing for Christians. However, he also said that the tithe is a good working basis (for some), that it is helpful when teaching children, and can be an effective minimum (generally, but not rigidly).<sup>174</sup> Conrad (1944) said that the tithe was ceremonial and is not a law for today, but it is a principle. Therefore, it is still the “proper minimum share” that Christians should not “deprive God of.”<sup>175</sup>

Kantonen (1956) said that tithing is a practical and ancient tool for helping people become good stewards of their resources when the dangers of incorrect motives and objectives are clearly identified. However, tithing does lack a New Testament foundation.<sup>176</sup> Holmes (1959) said that the argument for the continuation of tithing based upon the New Testament was weak. Even though he found many dangers associated with tithing (e.g. legalism, unfair for poor) and concluded that the very poor are not necessarily obligated to tithe, he still advocated it as a practical, simple, and God-honoring practice.<sup>177</sup>

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<sup>174</sup> John M. Versteeg, *The Deeper Meaning of Stewardship* (New York: Abingdon, 1923), 64–66, 70–71, 78–81.

<sup>175</sup> Paul H. Conrad, *Partnership with Christ* (Philadelphia: Judson, 1944), 74–76.

<sup>176</sup> T. A. Kantonen, *A Theology for Christian Stewardship* (Philadelphia: Muhlenberg Press, 1956), 20–24. For a related writing, see T. A. Kantonen, “Stewardship and Christian Doctrine,” in *Stewardship in Contemporary Theology*, ed. T. K. Thompson (New York: Association Press, 1960), 156–82.

<sup>177</sup> Holmes Rolston, *Stewardship in the New Testament: A Study in the Teachings of Saint Paul Concerning Christian Stewardship*, rev. ed. (Richmond: John Knox Press, 1959), 19–23. For a related writing, see Holmes Rolston, “Paul’s Philosophy of Stewardship,” in *Stewardship in Contemporary Theology*, ed. T. K. Thompson (New York: Association Press, 1960), 54–75. Another book written during the 1950s is Glenn McRae, *Teaching Christian Stewardship* (St. Louis: Bethany Press, 1954), 30, 49–53.

Roth (1960) advocated tithing while he maintained that there were many dangers in the areas of motivation and legalism.<sup>178</sup> Vischer (1966), writing in Germany, concluded that the New Testament is purposefully silent on tithing since Jesus' teaching on possessions make an adoption of tithing impossible.<sup>179</sup> His main focus was on tithing in early church history, and he concluded that it "was never suggested as anything more than a compromise."<sup>180</sup> Vischer said that incorporating the tithe into Christianity falsifies the challenge of Jesus. However, he decided that when the dangers of tithing are avoided (e.g. do not regard it as fulfilling a commandment of Jesus), the tithe can be meaningful on pragmatic (but not biblical) grounds for the Christian church.<sup>181</sup>

Hendricks (1972) finds insufficient biblical basis to advocate tithing, but finds it practical and helpful for Christians to follow.<sup>182</sup> While Foster (1981) concluded that the tithe "simply is not a sufficient radical concept to embody the carefree unconcern for possessions that marks life in the Kingdom of God," he also said that "it can sometimes be a helpful starting point from which to begin giving." Therefore, ten percent is not a standard, but a helpful, practical starting point.<sup>183</sup>

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<sup>178</sup> Robert Paul Roth, "A Twentieth Century Conception of Christian Tithing," in *Stewardship in Contemporary Theology*, ed. T. K. Thompson (New York: Association Press, 1960), 132–55.

<sup>179</sup> Lukas Vischer, *Tithing in the Early Church*, Historical Series, vol. 3, trans. Robert C. Schultz (Philadelphia: Fortress, 1966), 9.

<sup>180</sup> *Ibid.*, 12.

<sup>181</sup> *Ibid.*, 30–31. Another book written during the 1960s is James Oliver Buswell, *A Systematic Theology of the Christian Religion*, vol. 1 (Grand Rapids: Zondervan, 1962), 417–18.

<sup>182</sup> William L. Hendricks, "The Christian and the Tithe," in *Resource Unlimited*, ed. William L. Hendricks (Nashville: Stewardship Commission of the Southern Baptist Convention, 1972), 196. See also William L. Hendricks, "Stewardship in the New Testament," *Southwestern Journal of Theology* 13, no. 2 (1971): 25–34.

<sup>183</sup> Richard J. Foster, *Freedom of Simplicity* (New York: Harper, 1981), 50, 132.

Johnson (1984) discussed the dangers of legalism in tithing, concluded that the tithe was not a necessity for the current age, that the differences between the Testaments preclude the obligation for Christians to tithe, and that tithing is inappropriate for Christians in an affluent society. However, he decided that the tithe can be rescued by referring to it as a challenge which could be helpful in teaching affluent Christians new giving habits.<sup>184</sup> Brackett (1996) provided a very unique and confusing approach to the subject of tithing. He concluded that Christians should tithe since it is the minimum standard, but that the entire tithe does not need to go to the storehouse.<sup>185</sup> Getz (2004) concluded that Christians are not obligated to tithe; however, he also concluded that the tithe system is a strong model for Christians to use to evaluate their giving.<sup>186</sup>

### ***Ambiguous or Inconclusive Discussions on Tithing***

Just as before the Tithing Renewal there were those who were ambiguous in their conclusions concerning tithing, so some have been ambiguous since the Tithing Renewal. In three writings that deal with the subject of giving, Broadus (1886) avoids any direct statement on the subject. This included a discussion on ministerial support, Matt 23:23,

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<sup>184</sup> Douglas W. Johnson, *The Tithe: Challenge or Legalism?* Creative Leadership Series, ed. Lyle E. Schaller (Nashville: Abingdon Press, 1984), 37–40, 68–69, 75–76.

<sup>185</sup> John K. Brackett, *On the Pilgrim's Way: Christian Stewardship and the Tithe* (Harrisburg: Morehouse Publishing, 1996), 70–71. A few more comments are in order. First, Brackett was very enthusiastic about higher-critical methods; he embraced the Documentary Hypothesis, the sketchy historical grounds of the historical Jesus, and the Two-Source Hypothesis. He concluded that there was one tithe that developed in the Pentateuch, that Jesus and the synoptic tradition had different views on money, and there are three distinct models of giving in Scripture: the Hebrew model (tithing), the Synoptic Gospel model, and the Pauline model. Finally, while on the one hand Brackett concluded that Paul believed in “no standard or minimum of giving” (ibid., 68), he also concluded that “Paul would never have accepted the practice . . . of giving less than the Jews gave to the Temple. In fact, the tithe is the minimum standard to which Paul appeals. . . .” (ibid., 70).

<sup>186</sup> Gene Getz, *Rich in Every Way: Everything God Says About Money and Possessions* (West Monroe, LA: Howard Publishing, 2004), 165–69.

and an entire sermon on giving. The absence of any direct statement in support of tithing, while inconclusive, is very suggestive.<sup>187</sup> While Murray (1897) wrote an entire book on money and stated that there is no law on giving,<sup>188</sup> in his commentary on Hebrews 7 he said that Christians receive blessings from Christ, while “He receives tithes from us.”<sup>189</sup> Whether he was using “tithes” as a reference to religious contributions or as a reference to tithing in (or before) the Mosaic law is unclear.<sup>190</sup>

Ray (1972) discussed the differences between giving in the Old and New Testaments and principles on sacrificial giving. However, he generally avoided a conclusion on the tithe.<sup>191</sup> Radmacher (1974) appeared to favor tithing, but is unclear when he concluded that “it would seem that a good beginning percentage is not less than 10 per cent.”<sup>192</sup> While Sider (1978) gave advice on how to use a “graduated tithe,” he did not prescribe it for others and gave no conclusion on a minimum for giving.<sup>193</sup>

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<sup>187</sup> See John A. Broadus, *Sermons and Addresses*, 7th ed. (New York: Hodder & Stoughton, 1886), 239; John A. Broadus, *Commentary on the Gospel of Matthew*, An American Commentary on the New Testament (Philadelphia: American Baptist Publications Society, 1886), 472–73; John A. Broadus, *Glad Giving* (n.p.: Baptist Book Concern, 1894), esp. 18–22.

<sup>188</sup> Andrew Murray, *Money: Thoughts for God's Stewards* (Philadelphia: Revell, 1897), 82.

<sup>189</sup> Andrew Murray, *The Holiest of All: An Exposition of the Epistle to the Hebrews* (London: Nisbet, 1902), 232. If he did mean that Christians must give a minimum of ten percent, it becomes difficult to explain why he would write an entire book on money and stewardship and never discuss the issue directly.

<sup>190</sup> Some other books written that fall into this category are H. A. Ironside, *Divine Priorities and Other Messages* (New York: Revell, 1945), 47; and Amos John Traver, *Graceful Giving* (Philadelphia: Muhlenberg, 1946), 52–55.

<sup>191</sup> Cecil Ray, “The Christian and His Giving,” in *Resource Unlimited*, ed. William L. Hendricks (Nashville: Stewardship Commission of the Southern Baptist Convention, 1972), 203–18.

<sup>192</sup> Earl Radmacher, “Outside the Church,” *Christianity Today* 18, no. 20 (1974): 22, 24.

<sup>193</sup> Ronald J. Sider, *The Graduated Tithe: A Modest Proposal for a Simpler Lifestyle*, rev. ed. (Downers Grove: InterVarsity, 1978). One writing from the 1980s fits this category. Hales and Youngren (1981) were not trying to answer the question of “how much” but of how to be a wise investor. See Edward J. Hales and J. Alan Youngren, *Your Money/Their Ministry: A Guide to Responsible Christian Giving*

Finally, while Stanley (2004) never called tithing a minimum standard for Christian giving, he did say that “10 percent is still a good reference point for our giving today” and that people should be encouraged to start where they are willing, whether it is five percent or one percent.<sup>194</sup>

### *Negative Voices on Tithing*

Very early on in the Tithing Renewal some voices were heard combating the rising popularity of tithing.<sup>195</sup> Clarke (1891) was writing in the midst of the great debate in England over the Divine Right of tithes. He argued against the obligation of paying tithes and said that in England the custom gradually began around the eighth century and eventually became legally binding.<sup>196</sup> Kellogg (1891) said that the law of tithes had two elements. The moral element is that followers of God must give a proportion of their income. The legal element, which does not carry over into the current dispensation, is the precise proportion: a tenth. Paul affirms proportionate giving in 1 Corinthians 16, but does not affirm a specific percentage. Jesus in Matt 23:23 does not advocate tithing in the

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(Grand Rapids: Eerdmans, 1981), xi. Also worthy of mention is the stewardship statement by the National Conference of Catholic Bishops, *Stewardship: A Disciple's Response: A Pastoral Letter on Stewardship (First Draft)* (Washington, D.C.: United States Catholic Conference, 1992), 4–5, which recognized that “Catholic giving lags behind other faith traditions, suggesting that the message of generous stewardship has not been preached effectively,” but never suggested tithing as the answer to the problem. Instead, they developed the concept and responsibilities of stewardship (generally).

<sup>194</sup> Andy Stanley, *Fields of Gold* (Wheaton: Tyndale, 2004), 91–92. Note that D. A. Carson, “Are Christians Required to Tithe?” *Christianity Today* 43, no. 13 (November 15, 1999): 94, found this issue very difficult. Two more books that are in this category are Richard E. Rusbult, *A Workbook on Biblical Stewardship* (Grand Rapids: Eerdmans, 1994); and Adrian Mann, *No Small Change: Money, Christians and the Church* (Norfolk, England: Canterbury Press, 1992), 141, 145, 159.

<sup>195</sup> Note also that John Peter Lange, *Leviticus, Commentary on the Holy Scriptures: Critical, Doctrinal and Homiletical*, trans. Philip Schaff (Grand Rapids: Zondervan, 1876), 205, did not advocate tithing.

<sup>196</sup> Henry William Clarke, *A History of Tithes* (London: Swan Sonnenschein, 1891), xix–xx.

current dispensation because the current dispensation had not yet begun. In the current economic situation, tithing is an unfair burden on the poor and not rigorous enough for the rich.<sup>197</sup>

In a sermon titled, “The Grace of Giving,” G. Campbell Morgan (1863–1945), Congregationalist and two-time pastor of Westminster Chapel, expounded 2 Cor 8:7. He concluded that the basic New Testament principle of giving is that Christians ought to place all their resources at God’s disposal, since God had manifested his grace by putting his resources at Christians’ disposal.<sup>198</sup> Campbell’s comments on 1 Corinthians 16 (in the same sermon) further clarify his view on tithing:

I hear a great deal about the tithing of incomes. I have no sympathy with the movement at all. A tenth in the case of one man is meanness, and in the case of another man is dishonesty. I know men today who are Christian men in city churches and village chapels, who have no business to give a tenth of their income to the work of God. They cannot afford it. I know other men who are giving one-tenth, and the nine-tenths they keep is doing harm to their souls.<sup>199</sup>

Morgan said that rather than ten percent belonging to God, one hundred percent did. He urged Christians to consider giving in the context of the stewardship of all money and possessions: “We need a new sense of stewardship in the heart and conscience of Christian people in all of this matter.”<sup>200</sup> However, Conrad quoted Morgan as advocating

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<sup>197</sup> See S. H. Kellogg, *The Book of Leviticus* (New York: Armstrong, 1891), 561–65; S. H. Kellogg, “Are Tithes Binding on Christians?” in *The Biblical Illustrator: Leviticus*, ed. Joseph S. Exell (Grand Rapids: Baker, 1957), 350–51.

<sup>198</sup> G. Campbell Morgan, *The Westminster Pulpit*, 10 vols. (Grand Rapids: Baker, 1995; 1906–1916), 4:39.

<sup>199</sup> *Ibid.*, 4:40.

<sup>200</sup> *Ibid.*, 4:41.



tithing based on his thoughts on Mal 3:10.<sup>201</sup> While Conrad's quote of Morgan is ambiguous, Morgan was quite unambiguous earlier in the book. He said in Christianity, "God is not asking you for a tithe. Some give a tithe of their income. That may be the correct thing."<sup>202</sup> He obviously is not an advocate of all Christians tithing for he said: "Some men have no business to give a tithe of their earnings—they cannot afford it; and there are men who are robbing God by giving only a tithe of their incomes."<sup>203</sup> Finally, he concluded, "I do not believe in insisting upon the tithe."<sup>204</sup> Therefore, Morgan did not advocate tithing; rather, he urged Christians to place all of their resources at God's disposal.<sup>205</sup>

Two ministers in the United States were early dissenters from the prevailing movement. Vail (1913), a Baptist, said that the same methodology used to support the continuation of tithing could be used to support infant membership, State Church, and a

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<sup>201</sup> Conrad, *Divine Economy*, 137. The quote from G. Campbell Morgan, *Wherein Have We Robbed God? Malachi's Message to the Men of To-day* (New York: Revell, 1898), text-fiche, 77–78, is "Do not imagine because we are living in a spiritual dispensation we are no longer bound in the matter of material giving. We are to bring our tithes. It is not the tithe that God asks from you, but everything! You may have a proportionate statement of it if you will. As the Christian dispensation is greater than the Jewish, so must my giving be greater than a tithe, and when you have worked out the first ratio you will begin to understand the second."

<sup>202</sup> Morgan, *Robbed God*, 58.

<sup>203</sup> *Ibid.*

<sup>204</sup> *Ibid.*, 59. He also said, "A tithe is all right if it is something you feel" (*ibid.*) and "Every coin used selfishly is robbery in the Christian dispensation" (*ibid.*).

<sup>205</sup> A few more comments are in order. Morgan mentioned that his church took the first tenth out of every offering and gave it to foreign missions (Morgan, *Westminster Pulpit*, 4:42). He offers a solution to paltry giving: "If instead of desiring to keep up an appearance of respectability there were a great, passionate, surging love for God and the things that God loves, all our financial problems would be at an end" (*ibid.*, 4:44) and "the true way of dealing with the financial problems is by deepening the spiritual life of the Christian Church" not fundraising (*ibid.*, 4:46). Finally, he does mention tithing in a peculiar way considering the comments quoted above. See comments on *ibid.*, 4:42–43, 47 on tithing.

hierarchical organization.<sup>206</sup> Furthermore, he argued that Paul, James, and Peter said nothing about tithing.<sup>207</sup> McConaughy (1918) did not conclude that Christians are obligated to tithe. He said that tithing was part of the ceremonial law and the Sabbath was moral, that the Jews gave over twenty percent, the references to tithing by Jesus were “incidental,” Paul never alluded to tithing, and the New Testament contains sufficient principles for giving.<sup>208</sup>

Many others have objected to the obligation for Christians to tithe. Only significant contributors from each decade will be mentioned in the text below. Mueller (1934) claimed that the tithe was a provision of the ceremonial law and therefore is not binding for Christians. However, Christians are still to give liberally, continually, and in response to Christ’s work at Calvary.<sup>209</sup> Lenski (1946) said “[t]ithing is Jewish” and “Paul shunned tithing.”<sup>210</sup>

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<sup>206</sup> Vail, *Stewardship Among Baptists*, 61.

<sup>207</sup> *Ibid.*, 67.

<sup>208</sup> David McConaughy, *Money the Acid Test: Studies in Stewardship, Covering the Principles and Practise of One’s Personal Economics, For Use in Bible Classes, Discussion Groups, Young People’s Societies, and Similar Gatherings* (New York: Nation-Wide Campaign of the Episcopal Church, 1918), 123–26, 129. It is interesting to note that when Salstrand, *Story of Stewardship*, 58, commented on this book, he neglected to mention McConaughy’s conclusion regarding tithing.

<sup>209</sup> John Theodore Mueller, *Christian Dogmatics: A Handbook of Doctrinal Theology for Pastors, Teachers, and Laymen* (St. Louis: Concordia, 1934), 414–15.

<sup>210</sup> R. C. H. Lenski, *The Interpretation of St. Paul’s First and Second Epistle to the Corinthians* (Columbus: Wartburg, 1946), 1172. See also R. C. H. Lenski, *The Interpretation of the Epistle to the Hebrews and of the Epistle of James* (Columbus: Wartburg, 1946), 217–19; R. C. H. Lenski, *The Interpretation of St. Matthew’s Gospel* (Columbus: Wartburg: 1943), 909. For others around this time who rejected tithing, see John Harvey Grime, *The Bible and History on the Tithe System* ( n.p.: n.p., 1934), 4. See Grime’s other works: *Second Booklet on Tithing: Modern System of Tithing Made Plain* (Lebanon, TN: n.p., 1936); *Third Booklet on Tithing* (Lebanon, TN: n.p., 1936); *The Tithe: Middle Link Between Church and State* (Lebanon, TN: n.p., 1936).

Pieper (1953) explicitly claimed that the tithe was abolished in the New Testament, though giving should be generous and untiring.<sup>211</sup> Stagg (1958) concluded that Christians must acknowledge God as the owner of everything by giving, but that the exact percentage has not been fixed in Scripture. He noted that Jacob's tithe was an example of bargaining with God and that tithing is against the tenor of Paul's teaching. However, it may be desirable for someone to decide voluntarily to give ten percent of their income, even though this is only analogous to the practice of the Old Testament.<sup>212</sup>

Ward (1958)<sup>213</sup> provided a biblical, theological, historical, and practical critique of the Tithing Renewal. He said that tithing was a "modern fad" with a "late appearance on the modern scene" and was predominantly an "American practice."<sup>214</sup> His book contained a very helpful chart listing various denominations, when they were organized, when they began to encourage tithing (if they did), and when they officially adopted tithing (if they did). He rejected the conjecture that Abel was someone who tithed, that Abraham regularly tithed, and that Hebrews 7 can be appropriately used to advocate tithing in the current age. He viewed Jacob as bargaining with God, the Mosaic law as

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<sup>211</sup> Francis Pieper, *Christian Dogmatics*, vol. 3, trans. Walter W. F. Albrecht (St. Louis: Concordia, 1953), 50–52.

<sup>212</sup> Paul Leonard Stagg, "An Interpretation of Christian Stewardship," in *What is the Church? A Symposium of Baptist Thought*, ed. Duke K. McCall (Nashville: Broadman, 1958), 149–52.

<sup>213</sup> Before his book, Ward published an article in *The Christian Century* (Hiley H. Ward, "Is Tithing Christian?" *The Christian Century* 74 [1957]: 193–94) that declared that tithing is not Christian. The response *The Christian Century* received was nearly overwhelming and mostly parish ministers responded. Some agreed, some took moderating positions, and some vehemently disagreed with Ward (see the editorial [the editor of *The Christian Century* that year was Harold E. Fey, but the editorial does not name an author]: "Is Anti-Tithing Un-Christian?" *The Christian Century* 74 [1957]: 319–20), calling his understanding "of Jesus' teaching on the spontaneous character of response . . . exegetically naive and psychologically unrealistic" (ibid., 319). It appeared that Ward's most vulnerable point was his principle of spontaneity.

<sup>214</sup> Ward, *Creative Giving*, 21.

prescribing three tithes, and he distinguished tithes from first fruits.<sup>215</sup> However, “The whole matter of Christian tithing rises or falls by what Jesus thought or said on the subject.”<sup>216</sup> He found Jesus’ silence on tithing devastating to tithing advocates, especially considering how often he spoke on money matters.<sup>217</sup> While many have used the continuation of the Sabbath to further their advocacy for tithing, Ward believed that when tithing is compared to the Sabbath, since significant changes have been applied to the Sabbath, significant changes may be expected for the tithe system also.<sup>218</sup> He also noted that the apostles gave no indication that they advocated tithing.<sup>219</sup> He concluded that tithing is immoral for two reasons: (1) it is a hardship for the poor, and (2) it sets a low standard for the rich.<sup>220</sup> After rejecting tithing, Ward attempted to construct a paradigm for Christian giving.<sup>221</sup>

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<sup>215</sup> Ibid., 22–24, 26–31.

<sup>216</sup> Ibid., 38.

<sup>217</sup> Ibid., 38–39.

<sup>218</sup> Ibid., 42.

<sup>219</sup> Ibid., 46.

<sup>220</sup> Ibid., 70.

<sup>221</sup> Others who rejected tithing during this time period include Roy T. Cowles, *Scriptural Teaching on Stewardship: Tithing or Stewardship?* (Grand Rapids: Baker, 1958), 3, 11–21, 39, Elizabeth Pearson Tilton, *The Tithe and the Reformation of Jesus Christ* (New York: Greenwich Book Publishers, 1958), 16, 18, 43, R. C. Rein, *First Fruits: God’s Guide for Giving* (St. Louis: Concordia, 1959), 64, 87, Wick Broomall, “Tithes,” in *Baker’s Dictionary of Theology*, ed. Everett F. Harrison (Grand Rapids: Baker, 1960), 525, Norman Tenpas, “Tithing is Just Old Testament Legalism,” *Eternity* 18, no. 11 (1967): 25, 34–35, Peterson, “Tithing, No!,” 8–9, W. Clyde Tilley, “A Biblical Approach to Stewardship,” *Review and Expositor* 84, no. 3 (1987): 438–40, R. E. O. White, “Tithe, Tithing,” in *Baker Encyclopedia of the Bible*, vol. 2, ed. Walter A. Elwell (Grand Rapids: Baker, 1988), 2071–72, Rhodes Thompson, *Stewards Shaped by Grace: The Church’s Gift to a Troubled World* (St. Louis: CBP Press, 1990), 113–22. This appears to be the appropriate category of MacDonald. However, he is placed here with some reservations. See William MacDonald, *Believer’s Bible Commentary*, ed. Art Farstad (Nashville: Nelson, 1989), 64, 213–14, 1176.

Horner (1972) said that the tithe had been superseded in the new covenant and that the New Testament did not give explicit advocacy to tithing. Furthermore, he rejected that Abel tithed, that Matt 23:23 or Hebrews 7 can be legitimately used to advocate tithing, and he declared the law to be unified.<sup>222</sup> Cunningham (1979) concluded that the tithe does not apply to Christians. The New Testament never applied the tithe to Christians and devout Jews gave close to forty percent in contributions. While he does refer to the tithe as a “valuable model,” he did not say that it was valuable for all Christians, but could be for some.<sup>223</sup> Finally, he developed ten principles for New Testament giving.<sup>224</sup>

Murray (2000) argued that tithing is not Christian, though it is biblical. While it is true that tithing occurs in Scripture, the New Testament never commends it for Christianity. Murray found multiple problems with tithing: (1) it is inclined toward legalism, (2) it depends on deficient hermeneutics, (3) questionable methods are used to promote it, (4) it sometimes overtakes the concept of stewardship, (5) it overemphasizes the individual, and (6) it is unjust for the poor.<sup>225</sup> Following these pragmatic arguments against tithing, Murray analyzed tithing in the Old and New Testaments and concluded

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<sup>222</sup> Jerry Horner, “The Christian and the Tithe,” in *Resource Unlimited*, ed. William L. Hendricks (Nashville: Stewardship Commission of the Southern Baptist Convention, 1972), 177–79, 181–83. While at the time of writing Horner was a Southern Baptist, about one year after publication he left Southern Baptist church life and became affiliated with Oral Roberts University for many years.

<sup>223</sup> Richard B. Cunningham, *Creative Stewardship*, Creative Leadership Series, ed. Lyle E. Schaller (Nashville: Abingdon, 1979), 101–04.

<sup>224</sup> *Ibid.*, 92–94.

<sup>225</sup> Murray, *Beyond Tithing*, 24–38.

that there was no biblical warrant for obligating Christians to tithe and he provided possible alternatives to tithing in his conclusion.<sup>226</sup>

The end of the twentieth century saw the publication of several brief treatments rejecting the continuation of tithing. Verhoef (1974) argued strongly that Malachi 3 should not be used to argue for the continuation of tithing.<sup>227</sup> Donald Kraybill (1978) wanted to purge the word “tithe” from Christians’ vocabulary. He declared that tithing was an excuse for luxurious living, was unjust for the poor, and distracted Christians from the real New Testament focus: emphasis should be placed upon the amount kept, not the amount given.<sup>228</sup> Zens (1979) argued that tithing entered church history due to the union of church and state, that tithes are ceremonial (based on Malachi 3), and that ten percent has no relationship to Christians.<sup>229</sup> Snoeberger (2000) argued that the pre-Mosaic law references to tithing should not be used for the continuation of tithing.<sup>230</sup> Many books have been either self-published or published by minor publishers that argue against the continuation of tithing.<sup>231</sup>

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<sup>226</sup> Ibid., 62–132, 193–219. However, this book is deficient for several reasons: (1) analysis and explanation of the biblical text did not receive sufficient attention, (2) the author did not attempt to understand how and/or why theological systems tend toward the continuation or discontinuation of tithing, and (3) pragmatic reasoning was overemphasized.

<sup>227</sup> Pieter Verhoef, “Tithing: A Hermeneutical Consideration,” in *The Law and the Prophets: Old Testament Studies Prepared in Honor of O. T. Allis*, ed. John H. Skilton (Phillipsburg: Presbyterian & Reformed, 1974), 115–27.

<sup>228</sup> Donald Kraybill, *The Upside Down Kingdom* (London: Marshalls, 1978), 146–47.

<sup>229</sup> Jon Zens, “‘Each According to His Ability’: Principles of New Covenant Giving,” *Baptist Reformation Review* 8, no. 2 (1979): 33–34, 37.

<sup>230</sup> See Mark A. Snoeberger, “The Pre-Mosaic Tithe: Issues and Implications,” *Detroit Baptist Seminary Journal* 5 (2000): 71–95.

<sup>231</sup> Note that Russell Earl Kelly, *Should the Church Teach Tithing? A Theologian’s Conclusions about a Taboo Doctrine* (Lincoln: Writers Club Press, 2001), is an updated version of his Ph.D. dissertation so it is of a higher caliber than most books in this group. Matthew E. Narramore, *Tithing: Low-Realm*,

While many of these contain excellent discussions, they are very limited in scope and do not wrestle with the history of tithing and tithing within the law-gospel relationship. None provided sufficient principles for giving in the new covenant. Other short treatments that reject the continuation of tithing include W. E. Vines (1949), James Montgomery Boice (1986), Jerome Smith (1992), Craig L. Blomberg (1993), J. Duncan M. Derrett (1993), Kaiser and Silva (1994), Brian K. Morley (1996), Linda L. Belleville (1996), Ron Rhodes (1997), and Scott J. Hafemann (2000), among others.<sup>232</sup>

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*Obsolete & Defunct* (Graham, NC: Tekoa, 2004); Jonathan Kithcart, *Did the Apostle Paul Teach Tithing to the Church?* (Enumclaw, WA: WinePress, 2001); George W. Greene, *No More Tithing* (Omaha: Nehemiah Publishing, 2000); R. Johnston, *Lie of the Tithe* (Flagstaff: Simple Truth, 1999); Michael L. Webb and Mitchell T. Webb, *Beyond Tithes & Offerings: A closer look at traditional giving and its impact on Christian responsibility*, ed. Sharon Y. Brown (Tacoma: On Time Publishing, 1998); Ernest L. Martin, *The Tithing Dilemma* (Portland: Associates for Scriptural Knowledge, 1997); Benny D. Prince, *Why Tithing is NOT for the Church* (Bryn Mawr, PA: Buy Books on the web.com, 1995); Tony Badillo, *Tithing: God's Command Or Man's Demand – Which?* (Dallas: Xavier Publications, 1984).

<sup>232</sup> W. E. Vine, *The Church and the Churches* (Kilmarnock, Scotland: John Ritchie, 1964), 94–96; James Montgomery Boice, *The Minor Prophets: Two Volumes Complete in One Edition* (Grand Rapids: Kregel, 1986), 2:255–57, stated that the tithe did not continue from the Old Testament legislation; however, under normal circumstances New Testament believers should be giving beyond ten percent. Jerome H. Smith, ed., *The New Treasury of Scripture Knowledge*, rev. and exp. (Nashville: Nelson, 1992), 1152, said, “Tithing is not taught in the New Testament as an obligation for the Christian under grace.” Two reasons are primary for placing Blomberg into this category. First, he refers to tithes and offerings as cultic laws, in the same category as sacrifices and dietary rules (Klein, Blomberg, and Hubbard, *Biblical Interpretation*, 279). Second, in a discussion on applying Old Testament laws to Christians, he said that “Just as poor people could offer less costly sacrifices in those days (Lev 12:8; cf. Lk 2:24), so Christians should not require identical levels of giving from all believers today. In fact, the NT does not promote a fixed percentage of giving” (ibid., 415). This is followed by a promotion of Ron Sider’s concept of a “graduated tithe.” Blomberg is singled out since he provided further insight solidifying this view. See Craig L. Blomberg, *1 Corinthians*, NIV Application Commentary (Grand Rapids: Zondervan, 1994), 326. For more comments, see Craig L. Blomberg, *Heart, Soul, and Money: A Christian View of Possessions* (Joplin, MO: College Press, 2000), 31, 85–87. J. Duncan M. Derrett, “Tithe,” in *The Oxford Companion to the Bible*, eds. Bruce M. Metzger and Michael D. Coogan (New York: Oxford University Press, 1993), 745, said, “The New Testament nowhere explicitly requires tithing to maintain a ministry or a place of assembly.” However, just before that he said “Matthew 23:23 suggests that the custom of tithing was preserved somehow.” Whether or not this reference to “preserved” refers to preservation in the New Covenant or throughout time is ambiguous. William C. Kaiser, Jr., and Moisés Silva, *An Introduction to Biblical Hermeneutics: The Search for Meaning* (Grand Rapids: Zondervan, 1994), 279, say that Matt 23:23 enables the Mosaic law to be separated into three parts since some laws are less weighty. Following the logic, the less weighty laws thus would not be eternal (the civil and ceremonial laws) since they do not reflect “the nature and character of God.” Therefore, according to Matt 23:23, tithing is not weighty and thus does not continue. See also Walter C. Kaiser, Jr., “Leviticus,” in *The New Interpreter's Bible*, vol. 1, ed. Leander E. Keck (Nashville: Abingdon, 1994), 1191. Kaiser made further comments that are somewhat confusing. Walter C. Kaiser, Jr., Peter H. Davids, F. F. Bruce, and Manfred T. Brauch, *Hard Sayings of the Bible*

### *Theses and Dissertations on Tithing*

Several theses and dissertations have been written on tithing in the twentieth century. Six have been located that are primarily *describing* the Old Testament tithe. Four of these (Oxtoby [1913], Henderson [1963], Barker [1979], and Fisher [1990]) made no attempt to relate tithing to Christianity.<sup>233</sup> The remaining two did discuss whether tithing continues. Castillo (1982) concluded that it was an error to impose tithing into the New Testament dispensation.<sup>234</sup> Similarly, Campbell (1987) concluded that New Testament giving should not be based upon a set percentage or obligation.<sup>235</sup> The research of all these writings on the Old Testament tithe will be integrated into the discussion in the following chapters.

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(Downers Grove: InterVarsity, 1996), 351 (Kaiser made these comments, see *ibid.*, 809), said that since giving one-tenth was appropriate in the Mosaic law, “Christian believers would not want to do less, seeing how much more we have received and know today.” As will be shown below, much more than one-tenth was required in the Mosaic law. He did preface that statement, however, by saying that Christians are not governed by the law of the tithe. Brian K. Morley, “Tithe, Tithing,” in *Evangelical Dictionary of Biblical Theology*, ed. Walter A. Elwell (Grand Rapids: Baker, 1996), 779–80, said, “Nowhere does the New Testament require Christians to tithe in the sense of giving 10 percent” and “giving is voluntary . . . there is no set percentage.” Linda L. Belleville, *2 Corinthians*, IVP New Testament Commentary Series (Downers Grove: InterVarsity, 1996), 219. Ron Rhodes, *The Complete Book of Bible Answers: Answering the Tough Questions* (Eugene: Harvest House, 1997), 228: “I do not believe that Christians today are under the 10-percent tithe system,” rather Christians are under “*grace* giving.” He said, “Some believers who are unreservedly committed to God may only be able to afford giving 2 or 3 percent of their income. But others might be able to afford 25 percent or more” (*ibid.*, 229). Scott J. Hafemann, *2 Corinthians*, NIV Application Commentary (Grand Rapids: Zondervan, 2000), 339–43, 366–67, and esp. 381. It *appears* that Fee and Stuart, *How to Read*, 137, would not believe in tithing since they state that none of the stipulations of the Mosaic law are binding unless they are “reinstated or reinforced in the New Testament.”

<sup>233</sup> Frederic Breadding Oxtoby, “The Tithe Among the Hebrews” (M.A. thesis, University of Chicago, 1913); Henderson, “Tithe;” Barker, “Tithe;” Timothy H. Fisher, “A Study of the Old Testament Tithe” (Th.M. thesis, Capital Bible Seminary, 1990), 1–3.

<sup>234</sup> George Monroe Castillo, “The Nature and Purpose of Tithing in the Old Testament” (Th.M. thesis, Dallas Theological Seminary, 1982), 1.

<sup>235</sup> Ronald Michael Campbell, “The Tithe in the Old Testament” (Th.M. thesis, Calvin Theological Seminary, 1987), 1–6, 49, 53, 98.



Six dissertations or theses have been written to try to solve the entire issue of the applicability of tithing. The first two were written by dispensationalists who reject tithing. Evans (1960) declared that tithing was legalism and has no relevance for the current dispensation. His arguments may be convincing for those who are dispensationalist, but those who are not will find his arguments ineffectual.<sup>236</sup> Furthermore, his discussion on how to give in the current age was meager. Wretlind (1975) concluded that tithing has nothing to do with the Christian dispensation and that if a Christian did not want to give, he did not need to give. Some of his exegetical conclusions curiously resembled those of tithing advocates. However, his dispensationalism drove him to deny any applicability of the tithe for Christianity. His principles for giving in the new covenant were not well developed.<sup>237</sup>

Barndollar, another dispensationalist, defended the continuation of tithing for Christians. His arguments are formidable. He believes that Genesis 4 and Hebrews 11 implies that Abel tithed and Cain did not. Furthermore, he maintains that both Abraham and Jacob continually tithed. Finally, he argues emphatically from 1 Cor 9:13 and Heb 7:8 that the New Testament also supports tithing.<sup>238</sup>

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<sup>236</sup> John Byron Evans, "Tithing in the Age of Grace" (Th.M. thesis, Dallas Theological Seminary, 1960). While Anderson's (1967) main goal was to discuss the priorities Christians should have in their giving, he did spend a few pages on tithing. His conclusions are in line with his dispensational theology, as he rejected tithing as relevant for Christians (James Edward Anderson, "Priorities in Christian Giving" [Th.M. thesis, Dallas Theological Seminary, 1967]).

<sup>237</sup> Dennis O. Wretlind, "An Exegetical Investigation of Financial Stewardship In the New Testament Church" (Th.M. thesis, Western Conservative Baptist Seminary, 1975).

<sup>238</sup> W. W. Barndollar, "The Scriptural Tithe" (Th.D. diss., Grace Theological Seminary, 1959), 28-47, 60, 111, 170-71, 201-03.

Outside of dispensationalism, three dissertations or theses were written and each came to a different conclusion. Oliver (1986), part of the Restoration Movement traced through Alexander Campbell, does not advocate tithing. He concluded that the weak link in the argument for the continuation of tithing is over the primeval origin of tithing. The Mosaic law only described one tithe since no acknowledgment was made to other tithes existing. The New Testament did not advocate tithing and never prescribed any amount or percentage for giving, though certain principles can be discerned. Tithing is not unrelated to Christian giving; the main difference is the motive in giving: faith. Finally, generous Christian giving should be placed under the category of sanctification, not soteriology or ecclesiology.<sup>239</sup> Williams (1986) provided much helpful research on tithing. He deciphered three views on tithing: (1) tithing as moral law, (2) tithing as an abolished law, and (3) tithing as a valid Christian guideline. His analysis of each view proved helpful. However, he miscategorized a few scholars' views into the view he eventually accepted: tithing as a valid Christian guideline.<sup>240</sup> Holmes (1998) wrote his D.Min. dissertation defending the moral nature of tithing. He concluded that tithing must have been a moral law (rather than civil or ceremonial) since there was no punishment for disobeying the command.<sup>241</sup>

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<sup>239</sup> Michael E. Oliver, "A Biblical and Theological Investigation of Tithing" (M.A. thesis, Cincinnati Christian Seminary, 1986), 1, 22, 41, 58–68, 141, 144, 150.

<sup>240</sup> B. Scot Williams, "The Christian and the Practice of Tithing: A Theological Study" (Th.M. thesis, Talbot School of Theology, 1986). One example of a miscategorization is Milo Kauffman, *Christian Stewardship*. He is discussed above and surely held to the moral nature of the tithe since he traced it back to Abel, if not the Garden of Eden.

<sup>241</sup> Charley Holmes, "Tithing: A Timeless Moral Imperative or Old Testament Legalism" (D.Min. diss., Reformed Theological Seminary, 1998).

Finally, Powers' (1948) dissertation focuses entirely on the history of the church's conclusions on tithing.<sup>242</sup> While his research was very helpful, it was far from exhaustive and his conclusions were distorted at times.

### *Theological Systems and Tithing*

Some authors are best understood when viewed within their theological system. While Chapter 5 will discuss tithing within theonomy and dispensationalism in more detail, the contributors are noted here. Theonomic advocates of tithing include Powell (1979), Rushdoony (1986, 1994, 1999), Davis (1994), and North (1994).<sup>243</sup> Proponents of dispensationalism, such as Fox (1914), Pettingill (1932), Chafer (1948, 1974), Stedman (1950–1951), Martin (1968), Ryrie (1969), Feinberg (1975), MacArthur (1982, 2000), Friesen (1980), Swindoll (1990), and McGee (1991), typically believe that tithing is not obligatory for Christians.<sup>244</sup>

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<sup>242</sup> See Powers, "Historical Study of the Tithe."

<sup>243</sup> Edward A. Powell and Rousas John Rushdoony, *Tithing and Dominion* (Vallecito, CA: Ross House, 1979). Rousas John Rushdoony, *Systematic Theology*, 2 vols. (Vallecito, CA: Ross House, 1994), 2:974, 994; Rousas John Rushdoony, *The Institutes of Biblical Law*, 3 vols. (Vallecito, CA: Ross House, 1986, 1999), 1:29, 31, 118, 127, 261, 264. John Jefferson Davis, *Your Wealth in God's World: Does the Bible Support the Free Market?* (Phillipsburg: Presbyterian & Reformed, 1994), 112–14. Gary North, *Tithing and the Church* (Tyler: Institute for Christian Economics, 1994).

<sup>244</sup> Frank Fox, "The Law and the Gospel of Giving," *BibSac* 71 (1914): 582–93; William L. Pettingill, *Bible Questions Answered*, enl. ed. (Findlay: Dunham, 1932), 94–95; Lewis Sperry Chafer, *Systematic Theology*, 8 vols. (Dallas: Dallas Seminary Press, 1948), 7:294, 304; Lewis Sperry Chafer, *Major Bible Themes: 52 Vital Doctrines of the Scripture Simplified and Explained*, rev. John F. Walvoord (Grand Rapids: Academie, 1974), 253; Ray C. Stedman, "Giving Under Grace: Part 1," *BibSac* 107 (1950): 317–34; Ray C. Stedman, "Giving Under Grace: Part 2," *BibSac* 107 (1950): 468–80; Ray C. Stedman, "Giving Under Grace: Part 3," *BibSac* 108 (1951): 68–73; Ray C. Stedman, "Giving Under Grace: Part 4," *BibSac* 108 (1951): 205–15; Alfred Martin, *Not My Own: Total Commitment in Stewardship* (Chicago: Moody, 1968), 31–40, 73–89; Charles C. Ryrie, *Balancing the Christian Life: Biblical Principles for Wholesome Living* (Chicago: Moody, 1969), 86–89; C. L. Feinberg, "Tithe," in *The Zondervan Pictorial Encyclopedia of the Bible*, 5 vols., ed. Merrill C. Tenney (Grand Rapids: Zondervan, 1975), 756–58; John F. MacArthur, Jr., *God's Plan for Giving* (Chicago: Moody, 1982); John F. MacArthur, Jr., *Whose Money is it Anyway?* (Waco: Word, 2000); Garry Friesen, with J Robin Maxson, "Giving and Wisdom," in *Decision Making and the Will of God: A Biblical Alternative to the Traditional View* (Portland:

While various approaches could be used for analyzing how different theological systems come to their conclusions, part of a sometimes overlooked aspect is how theological conclusions function as exegetical presuppositions. Therefore, the conclusions that theologians, non-theonomic covenant theologians, and dispensationalists come to regarding the relationship between the church and Israel, the structure of the Mosaic law, and the purpose of the Mosaic law will be discussed to aid in the discussion on their conclusions regarding tithing.

Furthermore, other groups that utilize the Bible as an authoritative source have conflicting views on tithing. While Seventh-day Adventists, Mormons (The Church of Jesus Christ of Latter-day Saints), and some New Age writings advocate tithing, Jehovah's Witnesses<sup>245</sup> and the (new) Worldwide Church of God<sup>246</sup> do not advocate tithing. Twentieth century Catholics have been located on both sides of the debate.<sup>247</sup>

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Multnomah, 1980), 355–76; Charles R. Swindoll, *The Grace Awakening* (Dallas: Word, 1990), 261–75; J. Vernon McGee, *Malachi*, Thru the Bible (Nashville: Nelson, 1991), 81–86. See also James F. Rand who said that the mandate to tithe ceased because of the “distinctive character of the New Testament revelation concerning the church, as the body of Christ which is not under the Law as a rule of life” (James F. Rand, review of *The Tithe, The Minimum Standard for Christian Giving*, by George A. E. Salstrand, *BibSac* 110 [1953]: 186) and that the “appeal to the believer to tithe is essentially legal and therefore not in line with the New Testament teaching” (ibid.).

<sup>245</sup> Watch Tower Bible and Tract Society, “Religion: How Should It Be Financed? Giving That Brings Joy,” *The Watchtower* (December 1, 2002) < [www.watchtower.org/library/w/2002/12/1/article\\_02.htm](http://www.watchtower.org/library/w/2002/12/1/article_02.htm) > (accessed on September 5, 2005). This website is the official and authoritative website for the teachings of Jehovah's Witnesses.

<sup>246</sup> See Morrison, *Sabbath, Circumcision, and Tithing*.

<sup>247</sup> Regarding Seventh-day Adventists, the development from a non-tithing system to a tithing system began in 1876 and the General Conference officially accepted it in 1878. See George R. Knight, “The Place of Tithing in the Expansion of Adventism,” *Adventist Review* (June 2004): 30–31. See Roy Watkins Doxey, *Tithing: The Lord's Law* (Salt Lake City: Deseret Books, 1976); Robertson, *Should Churches be Taxed*, 121. For example, see Marc Allen, *The Ten Percent Solution: Simple Steps to Improve Our Lives & Our World* (Novato, CA: New World Library, 2002), esp. 120–22. Allen supports tithing as a way of self-actualization. See also Emmet Fox, *Alter Your Life* (San Francisco: Harper, 1931), 153–58, who may be considered part of the New Age movement even though he cited Scripture for his reasoning. Watch Tower Bible and Tract Society, “Religion: How Should It Be Financed? Giving That Brings Joy,” *The Watchtower* (December 1, 2002) < [www.watchtower.org/library/w/2002/12/1/article\\_02.htm](http://www.watchtower.org/library/w/2002/12/1/article_02.htm) >

Table 2 summarizes the above findings of all the above mentioned scholars and groups and places them into their respective categories.

Table 2. The tithing renewal list

**Advocate Tithing**<sup>248</sup>

A. W. Miller (1873)  
 William Speer (Presbyterian; 1875)  
 Thomas Kane (Presbyterian; 1876)  
 A. J. Gordon (1877)  
 A. T. Robertson (1886)  
 Kenrick Peck (English barrister; 1891)  
 N. L. Rigby (1895)  
 George D. Watson (1896)  
 S. B. Shaw (1897)  
 Joseph Parker (English Congregationalist; 1900)  
 E. B. Stewart (Presbyterian; 1903)  
 Charles Cook (Baptist; 1903)  
 Charles William Harshman (1905)  
 Henry Lansdell (English; 1906)  
 John Wesley Duncan (1909)  
 George W. Brown (1911)  
 Arthur V. Babbs (1912)  
 John Albert May (Methodist Episcopal; 1919)  
 Martha F. Bellinger (1919)  
 Frank H. Leavell (1920)  
 P. W. Thompson (1920)  
 James A. Hensey (Methodist Episcopal; 1922)  
 Luther E. Lovejoy (1924)  
 Julius Earl Crawford (Methodist Episcopal; 1926)  
 Monroe E. Dodd (Baptist; 1929)  
 William R. Rigell (1930)

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(accessed on September 5, 2005). This website is the official and authoritative website for the teachings of Jehovah's Witnesses. Michael Morrison, *Sabbath, Circumcision, and Tithing: Which Old Testament Laws Apply to Christians?* (New York: Writers Club Press, 2002). Also, a secularist, Suze Orman, *The Courage to Be Rich: Creating a Life of Material and Spiritual Abundance* (New York: Riverhead Books, 1999), 350–56, does not hold to ten percent, but believed that some people should be giving up to thirty percent. Patrick J. Sloan, "Religious Education and the Tithing Law," *The Catholic Educational Review* 30 (1932): 141–47, advocated tithing while L. L. McR., "Obligation of Contributing to Support of Church," *The Clergy Review* 40 (1955): 540–42, agreed with (and cited) Aquinas that tithing is not part of the moral law, though the Church can mandate any percentage.

<sup>248</sup> The following list includes those that believe that the tithe is either required or a valid Christian guideline.

Emmet Fox (New Age; 1931)  
Patrick J. Sloan (Catholic; 1932)  
Archibald Thomas Robertson (Southern Baptist; 1934)  
P. E. Burroughs (Southern Baptist; 1934)  
John D. Freeman (Southern Baptist; 1935)  
John E. Simpson (Presbyterian; 1935)  
Clarence Edward Macartney (1936)  
Herman C. Weber (1938)  
Oscar Lowry (1940s)  
Ralph Spaulding Cushman (Methodist; 1942)  
Leewin B. Williams (1945)  
J. E. Dillard (Southern Baptist; 1947, 1953)  
W. L. Muncy, Jr. (American Baptist; 1949)  
George A. E. Salstrand (1952)  
Orval D. Peterson (1952)  
Billy Graham (Southern Baptist; 1953)  
Merrill D. Moore (Baptist; 1953)  
Costen J. Harrell (Methodist; 1953)  
Herschel H. Hobbs (Southern Baptist; 1954)  
John R. Rice (1954)  
Richard V. Clearwaters (1955)  
Jarrette Aycock (1955)  
Milo Kauffman (Mennonite; 1955)  
Alphin Carl Conrad (1954)  
Howard Foshee (Southern Baptist; 1958)  
W. W. Barndollar (1959)  
Tom Rees (English; 1960–1980)  
Carl R. Sayers and Bertram T. White (1962)  
Charlie W. Shedd (1961)  
Robert J. Hastings (Southern Baptist; 1961)  
Luther P. Powell (1962)  
Fletcher Clarke Spruce (1966)  
Arthur W. Pink (1967)  
W. E. Grindstaff (Southern Baptist; 1967)  
H. Gordon Clinard (1970)  
Stephen Olford (1972)  
Brooks H. Wester (Southern Baptist; 1972)  
H. Franklin Paschall (Southern Baptist; 1972)  
Marvin E. Tate (1973)  
Elmer Towns (1975)  
Samuel Young (1976)  
John J. Mitchell (Orthodox Presbyterian; 1978)  
Edward A. Powell (1979)  
W. A. Criswell (Southern Baptist; 1980)  
Gerard Berghoef and Lester DeKoster (Christian Reformed Church; 1980)  
R. T. Kendall (Southern Baptist; 1982)

Ron Trudinger (1982)  
 Francis W. Mennenga (Lutheran; 1984)  
 Frederick K. C. Prince (1984)  
 Rousas John Rushdoony (1986, 1994, 1999)  
 B. Scot Williams (1986)  
 Timothy Tow (1986)  
 George B. Davis (Baptist; 1987)  
 Stanley M. Horton (Charismatic; 1988)  
 Randy Alcorn (1989)  
 Larry Burkett (1991)  
 Gary North (1994)  
 Peter Masters (English Baptist; 1994)  
 Mark T. Barclay (1994)  
 William D. Watley (1995)  
 Charles Stanley (Southern Baptist; 1996)  
 Ben Gill (Southern Baptist; 1996)  
 Walter Wink (1996)  
 Charley Holmes (1998)  
 Andrew Walker (1998)  
 James E. Mead (1998)  
 O. S. Hawkins (Southern Baptist; 1999)  
 David M. James (Orthodox Christian; 2000)  
 Stephen Mizell (Southern Baptist; 2001)  
 David Jeremiah (Southern Baptist; 2002)  
 Ken Blanchard and S. Truett Cathy (2002)  
 Marc Allen (New Age; 2002)  
 Keith Tondeur (2003)  
 Rick Warren (Southern Baptist; 2004)  
 Hank Hanegraaff (2004)  
 Seventh-day Adventists  
 Mormons (The Church of Jesus Christ of Latter-day Saints)

### **Cautious Advocates<sup>249</sup>**

John M. Versteeg (1923)  
 Paul H. Conrad (1944)  
 Glenn McRae (1954)  
 T. A. Kantonen (Lutheran; 1956)  
 Holmes Rolston (Presbyterian; 1959)  
 Robert Paul Roth (Lutheran; 1960)  
 James O. Buswell (1962)

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<sup>249</sup> This category refers to those who find dangers with tithing, even some who claim that tithing cannot be commanded based upon Scripture, but that it is a useful and helpful discipline (or model/guideline) and can be rescued from the dangers. This is distinguished from those who believe tithing is a valid Christian principle since the latter group typically does not emphasize any dangers associated with Christians tithing.

Lukas Vischer (German; 1966)  
 William L. Hendricks (Southern Baptist; 1972)  
 Earl Radmacher (1974)  
 Richard J. Foster (Quaker; 1981)  
 Douglas W. Johnson (1984)  
 John K. Brackett (Episcopalian; 1996)  
 Gene Getz (2004)

### **Ambiguous**

John A. Broadus (Southern Baptist; 1886)  
 Andrew Murray (1897)  
 H. A. Ironside (1945)  
 Amos John Traver (1946)  
 Earl Radmacher (1974)  
 Ronald J. Sider (1978)  
 Edward J. Hales & J. Alan Youngren (1981)  
 National Conference of Catholic Bishops (1992)  
 Richard E. Rusbult (1994)  
 Adrian Mann (1992)  
 Donald A. Carson (1999)  
 Andy Stanley (2004)

### **Against Tithes Being Binding on Christians**

Parsons Cooke (1850)  
 Samuel Harris (1850)  
 Edward A. Lawrence (1850)  
 Baptists in America (early 1800s)  
 John Peter Lange (1876)  
 Henry William Clarke (English; 1891)  
 S. H. Kellogg (1891)  
 G. Campbell Morgan (English Congregationalist; 1898)  
 Albert L. Vail (Baptist; 1913)  
 Frank Fox (1914)  
 David McConaughy (Episcopal; 1918)  
 William L. Pettingill (1932)  
 John Harvey Grime (Baptist; 1934)  
 John Theodore Mueller (Lutheran; 1934)  
 R. C. H. Lenski (Lutheran; 1946)  
 Lewis Sperry Chafer (1948, 1974)  
 James F. Rand (1953)  
 Francis Pieper (Lutheran; 1953)  
 Ray Stedman (1950–1951)  
 L. L. McR. (Catholic; 1955)  
 W. E. Vine (1949)  
 Paul Leonard Stagg (Baptist; 1958)  
 Hiley H. Ward (Baptist; 1958)



Roy T. Cowles (1958)  
Elizabeth Pearson Tilton (1958)  
R. C. Rein (Lutheran; 1959)  
Wick Broomall (1960)  
John Byron Evans (1960)  
Norman Tenpas (1967)  
James Edward Anderson (1967)  
Alfred Martin (1968)  
Charles C. Rylie (1969)  
Jerry Horner (Southern Baptist; 1972)  
Pieter Verhoef (1974)  
Dennis O. Wretlind (1975)  
Jack J. Peterson (Orthodox Presbyterian; 1978)  
Donald Kraybill (1978)  
Jon Zens (Baptist; 1979)  
Richard B. Cunningham (Southern Baptist; 1979)  
Garry Friesen (1980)  
John F. MacArthur, Jr. (1982; 2000)  
George Monroe Castillo (1982)  
Tony Badillo (1984)  
James Montgomery Boice (1986)  
Michael E. Oliver (Restoration Movement; 1986)  
W. Clyde Tilley (1987)  
Ronald Michael Campbell (1987)  
R. E. O. White (1988)  
William MacDonald (1989)  
Charles R. Swindoll (1990)  
Rhodes Thompson (1990)  
J. Vernon McGee (1991)  
Jerome Smith (1992)  
Craig L. Blomberg (1993)  
J. Duncan M. Derrett (1993)  
Walter C. Kaiser, Jr., & Moisés Silva (1994)  
Benny D. Prince (1995)  
Brian K. Morley (1996)  
Linda L. Belleville (1996)  
Ron Rhodes (1997)  
Ernest L. Martin (1997)  
Michael L. Webb & Mitchell T. Webb (1998)  
R. Johnston (1999)  
Mark A. Snoberger (Baptist; 2000)  
Stuart Murray (English; 2000)  
George W. Greene (2000)  
Russell Earl Kelly (2001)  
Jonathan Kithcart (2001)  
Michael Morrison (2002)

Elliot Miller (2003)  
Matthew E. Narramore (Charismatic; 2004)  
Jehovah's Witnesses  
The new Worldwide Church of God

### **Conclusion**

Many arguments have been presented for the continuation and the cessation of the obligation to tithe. This historical survey demonstrates that many people throughout church history have differed on whether Christians are obligated to tithe. History will not solve this problem. However, this places even more emphasis on the biblical text and the hermeneutical presuppositions brought to the text. The following chapters will attempt to demonstrate that an argument for the obligation for Christians to tithe is tenuous regardless of one's theological system. Furthermore, an analysis of the biblical texts that mention tithing places even more doubt on this conclusion. Finally, Chapter 5 will attempt to demonstrate how the tithe is fulfilled in the New Testament and construct a new covenant paradigm for giving.

## CHAPTER 2

### TITHING IN THE OLD TESTAMENT

The discussion on the Old Testament will be divided into three sections: tithing prior to the Mosaic law, its description in the Mosaic law, and the few texts that mention tithing after the giving of the Mosaic law. At the very outset, it should be noted that a comprehensive discussion of the tithe in the Mosaic law would be incomplete without placing this practice in the context of Israelite worship of Yahweh. While tithing was part of Israelite worship at large, the current discussion is limited to the passages that explicitly refer to tithing, recognizing the overall context in which tithing took place.

#### **Tithing Prior to the Mosaic Law**

Three main texts have been deduced prior to Sinai to garner support for the applicability of tithing in the new covenant era; they surround the practices of Abel, Abraham, and Jacob. Are these texts consistent with the tithe as described in the Pentateuch? Do these men tithe systematically? Do these texts demonstrate the *practice* of tithing before the giving of the Mosaic law? Would the presence or practice of tithing prior to the giving of the Mosaic law necessitate that the practice continues? Finally, is there anything parallel to tithing that was practiced prior to the giving of the Mosaic law and that was incorporated into it which may serve as a point of comparison? After the examination of tithing in the Mosaic law is completed, the tithe passages from pre-Sinai will be compared and contrasted with the tithe passages in the Pentateuch post-Sinai.

## Abel: Genesis 4:3–7

Why did God accept Abel's sacrifice but not Cain's? That question has been answered in a number of different ways: (1) Abel sacrificed an animal rather than bringing a different kind of offering,<sup>1</sup> (2) the quality of Cain's sacrifice was inferior,<sup>2</sup> (3) Cain's sacrifice was unacceptable owing to a deficiency in his character,<sup>3</sup> (4) Cain was not the object of God's sovereign election,<sup>4</sup> and (5) Abel's offering was a tithe. The New Testament adds the insight that Abel's offering was made "in faith" and was "better" (Heb 11:4).

Two arguments deserve consideration that support that Abel tithed in Genesis 4.<sup>5</sup> First, one basis for the understanding that Abel's sacrifice was a tithe is the rendering of Gen 4:7 found in the LXX<sup>6</sup> which suggests that Cain's sacrifice was not accepted because

<sup>1</sup> See Robert S. Candlish, *An Exposition of Genesis* (Wilmington: Sovereign Grace, 1972), 65. Note also that Scofield holds this view (*The Scofield Reference Bible* [New York: Oxford University Press, 1909], 11).

<sup>2</sup> See Hermann Gunkel, *Genesis* (Macon: Mercer, 1997), 42–43.

<sup>3</sup> See Bruce K. Waltke, "Cain and His Offering," *WTJ* 48 (1986): 370; Umberto Cassuto, *A Commentary on the Book of Genesis*, 2 vols. (Jerusalem: Magnes, 1961), 1:205; Kenneth A. Matthews, *Genesis 1–11:26*, *New American Commentary*, vol. 1 (Nashville: Broadman, 1996), 267–68; John J. Davis, *Paradise to Prison: Studies in Genesis* (Grand Rapids: Baker, 1975), 99. See the comments on a priests character when offering a sacrifice in Leviticus 8–9, 26; see also Num 16:15; 1 Sam 26:19, and Isa 1:13. Note also that Augustine, Calvin, and Luther held similar views (see Jack P. Lewis, "The Offering of Abel [Gen 4:4]: A History of Interpretation," *JETS* 37, no. 4 [1994]: 489, 493). Note that the Hebrew refers to Cain *and* his offering and Abel *and* his offering, "Thus it is that both the persons and offerings are involved in the distinction which the Lord made between Cain and Abel" (Barndollar, "Scriptural Tithe," 25).

<sup>4</sup> See Gerhard Von Rad, *Genesis: A Commentary* (Philadelphia: Westminster, 1974), 104.

<sup>5</sup> Peck, *Universal Obligation*, 87–89, adds two more that have not been followed by hardly anyone due to the weakness of the arguments: (1) there would be no point of mentioning the "professions" of each unless it had to do with what each was to tithe from, and (2) the inclusion of "process of time" or "after days" "point to the end of a substantial period" where if the context were of bloody sacrifices, these would occur daily. Despite these two weaker points, Peck's discussion is probably the most definitive on this issue.

<sup>6</sup> See the following who utilize this argument: Shaw, *God's Financial Plan*, 42–43; Peck, *Universal Obligation*, 85–92; Stewart, *Tithe*, 37; Lansdell, *Sacred Tenth*, 41–42; Duncan, *Christian*

he did not “divide rightly.”<sup>7</sup> Yet there are several challenges for the proponents of this view. Not only do they need to argue that the LXX version of Gen 4:7 is superior to the Hebrew text (MT), they also must show how this reading coheres with Heb 11:4. Yet no one has given a convincing demonstration of this, and most scholars rightly opt in favor of the MT over against the LXX.<sup>8</sup> In addition, there is evidence that Judaism viewed Abraham as giving the first tithe, not Abel.<sup>9</sup>

Lansdell claims that the LXX is a superior text to the MT “since it was translated three hundred years before Christ and was based upon a Hebrew manuscript over one thousand years older than any available today.”<sup>10</sup> However, if an explanation can be given as to how the translators of the LXX could have misunderstood the MT, then a more probable solution than the superiority of the LXX may be found.

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*Stewardship*, 44; Babbs, *Law of the Tithe*, 25; May, *Law of God on Tithes*, 11; Thompson, *Whole Tithe*, 11; Crawford, *Christian Stewardship*, 15–16; Simpson, *Stewardship of Money*, 52; Lowry, *Should Christians*, 7; Salstrand, *Tithe*, 19–21; Moore, *Found Faithful*, 22; Kauffman, *Challenge*, 60; Holmes, “Tithing,” 33–37; Hobbs, *Gospel of Giving*, 13; Mizell, “Standard of Giving,” 21.

<sup>7</sup> In the LXX, the word translated “divide” is διαιρέω. For this being the correct sense in Gen 4:7, see J. Lust, E. Eynikel, and K. Hauspie, *A Greek-English Lexicon of the Septuagint*, 2 vols. (Stuttgart: Deutsche Bibelgesellschaft, 1992–1996), 1:103. Note the use of this word in Gen 15:10 (twice); 32:8; Exod 21:35; Lev 1:12, 17; 5:8; Num 31:27, 42.

<sup>8</sup> See Matthews, *Genesis 1–11:26*, 269, n. 267, who calls the LXX rendering “imaginative reworking.” See also Ephraim A. Speiser, *Genesis*, 2d ed., Anchor Bible, vol. 1 (Garden City: Doubleday, 1978), 32. Many of the commentators do not give the LXX reading serious consideration; see Victor P. Hamilton, *The Book of Genesis*, New International Commentary of the Old Testament (Grand Rapids: Eerdmans, 1995), 1:225; Gordon J. Wenham, *Genesis*, 2 vols., Word Biblical Commentary, vol. 1 (Waco: Word, 1987), 1:96–106; Claus Westermann, *Genesis: 1–11*, trans. John J. Scullion (Minneapolis: Augsburg, 1984), 299–301. See also Wretling, “Exegetical Investigation,” 2:19.

<sup>9</sup> *Jubilees* 13:25–26, an Old Testament pseudepigraphal writing, says that Abraham’s tithe set the standard for all future generations and that the law of tithing would never cease. *Jubilees* is silent on why Abel’s sacrifice was accepted and Cain’s was not (see *Jub* 4:2).

<sup>10</sup> Lansdell, *Sacred Tenth*, 41–42. See also Peck, *Universal Obligation*, 88–89.

The MT of Gen 4:7 personifies sin: it is crouching at the door like an animal. Its desire is to take you, but you must conquer it.<sup>11</sup> The translators of the LXX did not understand the MT in this way. Instead, they understand the context as cultic. They view *שָׁאָה* (*seeth*; “to lift up”) to mean raising a sacrifice and they translated *תַּיָּטִיב* (*teyatab*; “to do good”) as an adverb. Therefore, rather than the MT rendering of “If you do well, will you not be lifted up,” the LXX reads, “Is it not so (that) if you should sacrifice correctly but divided (it) incorrectly you have sinned?”<sup>12</sup> While *שָׁאָה* (*seeth*) can mean to lift something up to carry, it can also mean to lift up one’s face or countenance (understood as a sign of favor), to be held in high honor, or a sign of a good conscience (e.g. 2 Sam 2:22),<sup>13</sup> the LXX translators probably confused *שָׁאָה* (*seeth*) with *רָוַם* (*rum*), which does refer to lifting or exalting sacrifices.<sup>14</sup> They believed that God did not accept Cain’s sacrifice because he did not execute the ritual of sacrifice correctly.<sup>15</sup> This explanation clarifies why the LXX was translated as it was and why it is an incorrect translation. It is not (as Lansdell claims) because the LXX is based upon a superior Hebrew text. Instead, it is an incorrect understanding of the Hebrew.<sup>16</sup>

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<sup>11</sup> Cf. John Williams Wevers, *Notes on the Greek Text of Genesis*, Society of Biblical Literature Septuagint and Cognate Studies Series, vol. 35 (Atlanta: Scholars Press, 1993), 55. See also H. E. Ryle, *The Book of Genesis: In the Revised Version With Introduction and Notes* (Cambridge: Cambridge University Press, 1914), 72.

<sup>12</sup> See Wevers, *Greek Text of Genesis*, 55.

<sup>13</sup> Francis Brown, S. R. Driver, and Charles A. Briggs, *A Hebrew and English Lexicon of the Old Testament*, trans. Edward Robinson (Oxford: Clarendon Press, 1906), 672.

<sup>14</sup> *Ibid.*, 926.

<sup>15</sup> So Wevers, *Greek Text of Genesis*, 55.

<sup>16</sup> For examples of theologically motivated exegesis working its way into the translation of the LXX, see Emanuel Tov, “Theologically Motivated Exegesis Embedded in the Septuagint,” in *The Greek and Hebrew Bible: Collected Essays on the Septuagint*, ed. Emanuel Tov (Boston: Brill, 1999), 257–69.

Second, Gen 4:7 is used to argue for a pre-Abrahamic tithe through a comparison with Heb 11:4. Regarding this verse, Lansdell concluded that Abel offered “a more abundant sacrifice” than Cain.<sup>17</sup> Peck concluded, “the Greek word which is translated ‘more excellent’ in the English version is πλείονα, of which the real meaning is *greater* (as regards number or bulk).”<sup>18</sup> While this word has been translated “better” (NASB [1995], NIV), “more acceptable” (NLT, RSV, ESV), “more excellent” (NKJV), and “greater” (NET), Louw and Nida say that in Heb 11:4 it means “more appropriate or fitting.”<sup>19</sup> The word can mean quality, quantity, or more appropriate. Therefore, context and authorial usage will have to determine the meaning in Heb 11:4.

Only three uses of this word are found in Hebrews for comparison: 3:3 (twice) and 7:23. In Heb 7:23, the word is referring to *more in quantity*. However, Heb 3:3 says, “For He has been considered worthy of more glory than Moses, by just so much as the one who built the house has more honor than the house.” The “more” in this verse is not a reference to quantity.

The context of Heb 11:4 is only marginally helpful in narrowing down the meaning. However, Lane, Tasker, Ellingworth and Nida all favor the qualitative aspect, presumably based upon the context of faith.<sup>20</sup> Therefore, with this data, and with the

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<sup>17</sup> Lansdell, *Sacred Tenth*, 41–42. See also Wretling, “Exegetical Investigation,” 2:18 (each chapter begins with pages started at number 1).

<sup>18</sup> Peck, *Universal Obligation*, 91–92.

<sup>19</sup> Louw and Nida, *Greek-English Lexicon*, 66.11.

<sup>20</sup> William L. Lane, *Hebrews 9–13*, Word Biblical Commentary, vol. 47B (Waco: Word, 1991), 327; R. V. G. Tasker, “The Text of the ‘Corpus Paulinum,’” *NTS* 1, no. 3 (1955): 183; Paul Ellingworth and Eugene A. Nida, *A Translator’s Handbook on the Letter to the Hebrews*, Helps for Translators (London: United Bible Societies, 1983), 254. Harold W. Attridge, *The Epistle to the Hebrews*, Hermeneia

sound principle that when deciding on word meaning, the meaning which adds least to the interpretation is most likely the correct meaning, the quantitative aspect to *πλείονα* should be considered unlikely in Heb 11:4. Peck's conclusion that "greater" is "the real meaning" is based upon an outdated viewpoint of linguistics and is misleading (if not wrong).

Furthermore, Koester argues that since the author of Hebrews uses the LXX, and given the wording of Gen 4:7, the fact that Hebrews does not mention the (supposed) faulty sacrificial procedure is evidence against reading a tithe into the Cain and Abel narrative.<sup>21</sup> Koester correctly diagnoses the focus of Heb 11:4: "The explicit point is that Abel offered in faith, and faith pleases God (11:6)."<sup>22</sup> In any case, with Snoeberger, "we certainly cannot deduce from the Cain and Abel narrative that the tithe" was a requirement of God at that time.<sup>23</sup>

#### Abraham: Genesis 14:18–20

Unlike the Abel narrative, there is little doubt that Gen 14:20 states that Abraham gave an offering of ten percent.<sup>24</sup> Does this offering refer to a pre-law "tithe" (cf. Gen

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(Philadelphia: Fortress, 1989), 316, n. 131, mentions that Philo thought the difference in the two offerings was in quality, not quantity. He also mentions that this is the traditional understanding.

<sup>21</sup> Craig R. Koester, *Hebrews: A New Translation with Introduction and Commentary*, Anchor Bible, vol. 36 (New York: Doubleday, 2001), 475.

<sup>22</sup> Ibid.

<sup>23</sup> Snoeberger, "Pre-Mosaic Tithe," 76. Agreeing with Snoeberger are: Ward, *Creative Giving*, 26; Evans, "Tithing," 26; Wretflind, "Exegetical Investigation," 2:18; Horner, "The Tithe," 179.

<sup>24</sup> The question arises: Who gave a tithe to whom? The text of Genesis is not clear. However, John A. Emerton, "The Riddle of Genesis XIV," *Vetus Testamentum* 21, no. 4 (1971): 407–08, concludes judiciously that Abraham gave Melchizedek the tithe. Consider the following comment by Emerton: "[S]ince the word translated 'tenth' . . . is almost invariably used of a sacred payment, and since Melchizedek is said to be a priest, it is natural to suppose that he received the tithe and that Abraham paid



26:5)? Genesis 14 says nothing about a system or pattern of tithing that had become part of Abraham's worship of God.<sup>25</sup> The remainder of the narrative about Abraham does not discuss him tithing.<sup>26</sup> However, it does provide some details that are helpful in considering his actions.

When the king of Sodom told Abraham<sup>27</sup> that he could keep all the booty (Gen 14:21), Abraham responded, "I have sworn to the LORD God Most High, possessor of heaven and earth, that I will not take a thread or a sandal thong or anything that is yours, for fear you would say, 'I have made Abram rich'" (Gen 14:22–23, NASB [1995]). From this it is learned that Abraham had *already sworn* not to keep any of the booty. Therefore, he gave an offering of ten percent to Melchizedek and the rest he gave away, all *as part*

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it." Contra Robert Houston Smith, "Abram and Melchizedek: (Gen 14 18-20)," *Zeitschrift für die alttestamentliche Wissenschaft* 77, no. 2 (1965): 132–34, who suggests that the one paying the tithe was Melchizedek based upon a parallel Ugaritic text: *The Legend of Keret*. Interestingly, Kaiser comes to mixed conclusions: "Abram gave a tenth to this priest-king, not the other way around" (Kaiser, Davids, Bruce, and Brauch, *Hard Sayings*, 121) and "The tithe . . . is what the priest of Salem (Jerusalem), Melchizedek (Gen 14:20), gave to Abraham" (ibid., 351). Furthermore, while some believe that מַעֲשֵׂר refers to a religious offering (not specifically one-tenth), this is rejected for insufficient grounds. See Joseph M. Baumgarten, "On the Non-Literal Use of MA'ĀŠĒR/DEKATĒ," *JBL* 103 [1984]: 245–51, who argues for מַעֲשֵׂר referring to a religious offering; for an argument against this based upon the etymology of the Hebrew word, see Barker, "Hebrew Tithe," 4–6.

<sup>25</sup> See Yehezkel Kaufmann, *The Religion of Israel: from its beginnings to the Babylonian exile*, trans. and abr. Moshe Greenberg (Chicago: University of Chicago Press, 1960), 190.

<sup>26</sup> Note how Wenham, *Genesis*, 1:315–16, 318, views Melchizedek in contrast to the King of Sodom. He proposes a chiasmic structure that demonstrates that this passage is *primarily intended* to contrast those two characters: the meanness of the King of Sodom versus the generosity of Melchizedek. Wenham also suggests that the purpose of the references to both Abraham and Jacob's tithes was to provide historical support for the practice which was established in the Mosaic law (ibid., 1:317). See also Allen P. Ross, "Jacob's Vision: The Founding of Bethel," *BibSac* 142 (1985): 234; Jacob Milgrom, *Cult and Conscience: The Asham and the Priestly Doctrine of Repentance*, Studies in Judaism in Late Antiquity (Leiden: Brill, 1976), 61.

<sup>27</sup> Note that the passage under consideration took place prior to Abram's name change to Abraham.

of a vow. Furthermore, Selden connects the concepts of giving tithes from spoils of war and vow making in ancient Near East practice.<sup>28</sup>

Some have argued that Abraham gave the tithe from his possessions and not from the booty. Gen 14:20 says that Abraham gave Melchizedek a tenth “of all,” but it does not specify if the “of all” refers to the booty or his possessions.<sup>29</sup> Two contextual factors are important to notice: (1) the context is the war, and (2) the following conversation with the king of Sodom discusses the booty. This makes the booty a more compelling referent. Furthermore, Heb 7:4 says that Abraham gave Melchizedek a tenth of ἀκροθίνιον, which means “the best part of the booty.”<sup>30</sup> While Gen 14:20 is somewhat ambiguous, Heb 7:4 unambiguously declares that Abraham gave the tithe from the booty.<sup>31</sup>

From where did Abraham get “one-tenth”? Lansdell conclusively demonstrated that the practice of tithing was pervasive in ancient societies around the time of Abraham. However, what he fails to recognize is the diversity between these tithing practices. First, however, in an interesting statement in the preface to his book, Stewart noted that some have translated these ancient documents with the word “tithe” and others have said that using that word is not necessarily appropriate and can only be the conclusion if one assumes a universal tithe.<sup>32</sup> In other words, it is questionable if what is being discussed in

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<sup>28</sup> Selden, *Historie of Tithes*, 25.

<sup>29</sup> See Emerton, “The Riddle of Genesis XIV,” 407–8, for a clarification of what is meant by “all” (essentially, it refers to what Abraham took from the kings, not to his possessions in general).

<sup>30</sup> Louw and Nida, *Greek-English Lexicon*, 57.244.

<sup>31</sup> So Kaiser, Davids, Bruce and Brauch, *Hard Sayings*, 121; Oliver, “Tithing,” 33. Note that Josephus said Abraham gave from the booty (*Ant.* 1.10.2).

<sup>32</sup> Stewart, *Tithe*, v. Note also the comments by J. M. Powis Smith, “The Deuteronomic Tithe,” *The American Journal of Theology* 18 (1914): 120, n. 1. Castillo, “Tithing in the Old Testament,” 10,

these ancient documents is really a “tithe” or a religious contribution. Second, the diversity of the practices between these cultures is greater than the consistency. The way in which they tithed differed in the amount, the voluntary nature, and when they gave it. There certainly was not a uniform “ten percent of increase” prescribed across the board. For example, in Arabia tithes were paid on frankincense, but on ground that was watered by rain (i.e. by Baal) twenty percent was due.<sup>33</sup> The practice of giving one-tenth of all of one’s increase was not universal. Even where tithing was in existence, it was not uniform. In some places, the common people did not pay tithes, the amount of the tithe varied from place to place, and the time of payment varied.<sup>34</sup> Therefore, it seems most probable that Abraham was borrowing a practice from the surrounding Babylonian culture and this is where he learned of tithing.<sup>35</sup>

Therefore, Abraham’s giving of a tithe is directly connected with his vow to God that he would keep none of the booty and was borrowed from the practice of surrounding culture. No evidence exists that Abraham was commanded to tithe; neither is there

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commented on Lansdell’s research on the universality of tithing: “A careful reading of Lansdell’s work will reveal that he often equates any kind of offering, sacrifice or payment with tithing if it suits his argument.”

<sup>33</sup> See Lansdell, *Sacred Tenth*, 17.

<sup>34</sup> Cf. Castillo, “Tithing in the Old Testament,” 20–21.

<sup>35</sup> See below for more discussion on whether or not tithing, because of its widespread use in ancient cultures, can be considered part of natural law.

evidence that Abraham consistently tithed;<sup>36</sup> instead, he gave voluntarily and is never described in Scripture as giving a tithe of the increase of his possessions.<sup>37</sup>

#### Jacob: Genesis 28:13–22

In Gen 28:22 Jacob promised to give God a tithe. Rather than being an act of reverent worship, the context appears to show that Jacob's vow reveals his lack of trust in God's promise.<sup>38</sup> Jacob stopped for the night while on his way to Haran (Gen 28:10). He had a dream while he was sleeping in which God promised six things (Gen 28:13–15): (1) to give Jacob the land on which he had lain down to rest, (2) that his descendants would be great in number, (3) that his descendants would bless the families of the earth, (4) that God will stay with Jacob, (5) that God will keep Jacob safe in his journeys, and (6) that God will bring him back to the land on which he had lain down to rest. In closing, God reassures Jacob that these things will happen and that He will not leave him.

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<sup>36</sup> Barndollar, "Scriptural Tithe," 60, provides a few arguments for Abraham consistently tithing: (1) "The flow of the passage would seem to indicate that he possibly was acquainted with Abraham which could mean that Abraham had visited this priest upon other occasions." From this he concludes that it is "highly probable" that Abraham consistently tithed. However, he never gives an reasons from the "flow" of the passage to indicate familiarity and building a case off a "possible" and "could" to conclude something "highly probable" is tenuous at best. (2) Based on Heb 7:6, which says that Melchizedek "received tithes of Abraham" (KJV), the "plural number of the word certainly suggests more than one visit by Abraham to Melchizedek." However, the phrase "received tithes" is from δεκατόω a verb (singular), not a plural noun. Note that the NASB (1995) ("a tenth") and the NET ("a tithe") translate the phrase without confusion.

<sup>37</sup> Cf. Cowles, *Stewardship*, 11; Ward, *Creative Giving*, 26.

<sup>38</sup> So Harold R. Holmyard, "Genesis 12–24," in *The Bible Knowledge Key Word Study: Genesis–Deuteronomy*, ed. Eugene H. Merrill (Colorado Springs: Cook Communications Ministries, 2003), 70. Contra Walter Brueggemann, *Genesis: A Bible Commentary for Teaching and Preaching*, Interpretation (Atlanta: John Knox, 1982), 246, who believes Jacob is now trusting, repentant, and believing; he has put aside fear and guilt. However, even Brueggeman recognizes the "if" clause in the present passage: "Jacob will be Jacob. Even in this solemn moment, he still sounds like a bargain-hunter. He still adds an 'if' (v. 20)" (*ibid.*, 248).

Jacob, however, responded in fear and erected an altar naming the place Bethel. Jacob's vow is very revealing in that it is a conditional vow.<sup>39</sup> "If" God does what he asks, "then" he will do the following. The *conditions* placed upon God in Gen 28:20–22 are as follows: (1) if God will stay with Jacob, (2) if God will keep him safe on his current journey, (3) if God will provide him with food and clothes, and (4) if he returns home. God had already promised to fulfill three of these four conditions, and the fulfillment of the fourth seems to be assumed.<sup>40</sup> The "then" part<sup>41</sup> of Jacob's vow included: (1) Yahweh will be his God, (2) the pillar will be God's house, and (3) he will give a tenth of all that God gives him.

While narratives in the Old Testament can serve as examples of faith for all believers (see Hebrews 11), this is not one of those examples. Interpreters need to read narratives critically; not every text presents the patriarchs or kings positively.<sup>42</sup> For example, many accept that although David (and Solomon) had many wives, God never approved of this. David's marriages to multiple wives should not be construed as a positive example.<sup>43</sup> A description of a historical account does not necessarily indicate that

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<sup>39</sup> See John E. Hartley, *Leviticus*, Word Biblical Commentary, vol. 4 (Dallas: Word, 1992), 486, for a description of conditional vows. See also the syntactical analysis in Bruce K. Waltke and M. O'Connor, *An Introduction to Biblical Hebrew Syntax* (Winona Lake: Eisenbrauns, 1990), 525–27, where they refer to Jacob's vow as conditional and define a conditional vow as when the second clause (the "then") is a real or hypothetical consequence of the first clause. Contra Barndollar, "Scriptural Tithe," 108–09, who says that the "if" should be translated "since" and concludes: "it is evident that Jacob does not consider the blessing to be uncertain" (*ibid.*, 109).

<sup>40</sup> This is also noticed by Snoeberger, "Pre-Mosaic Tithe," 88–89.

<sup>41</sup> Contra Hamilton, *The Book of Genesis*, 2:248.

<sup>42</sup> See Wenham, *Genesis*, 2:223–25, who views Jacob as being portrayed positively, along with most scholars. Contra Snoeberger, "Pre-Mosaic Tithe," 89.

<sup>43</sup> See Andreas Köstenberger, with David W. Jones, *God, Marriage, and Family: Rebuilding the Biblical Foundation* (Wheaton: Crossway, 2004), 43–44, for a biblical discussion on polygamy.

the actions are prescribed or even commendable. Similarly, the present account involving Jacob should not be read as suggesting that Christians ought to emulate Jacob's behavior.<sup>44</sup> Rather, it teaches them to avoid spiritual immaturity or unbelief.<sup>45</sup> Verse 22 could be understood as associating Jacob with attempting to bribe or bargain with God.<sup>46</sup> Jacob also seems to have been a specialist in the area of negotiation (see Gen 25:29–34; 29:18).<sup>47</sup> In fact, he does not appear to be converted *yet* in the present passage.<sup>48</sup> First, Jacob's reaction is *not* one of awe, but rather terror or fear. The next three times this Hebrew word (יָרֵא; *yare*) is used in conjunction with Jacob it refers to fear or terror.<sup>49</sup> Second, Jacob proclaims himself ignorant of God's presence in Gen 28:16.<sup>50</sup> Third, this is the only example of a theophany among the patriarchs to which the response is fear. Fourth, the conditions Jacob placed upon God also speak against Jacob's conversion.

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<sup>44</sup> So MacArthur, *God's Plan for Giving*, 74.

<sup>45</sup> See MacArthur, *Whose Money*, 103.

<sup>46</sup> See Ward, *Creative Giving*, 28; Stagg, "Christian Stewardship," 149; MacArthur, *Whose Money*, 103. Note that Stedman, "Giving: Part 1," 332–33, views Jacob *very* negatively. Contra Lovejoy, *Stewardship*, 89, and Ross, "Jacob's Vision," 233, who says: "Vows were not made to induce God to do something He was not willing to do. They were made to bind the worshiper to the performance of some acknowledged duty. Jacob made his vow on the basis of what God had guaranteed to do. So he was taking God at His word and binding himself to reciprocate with his own dedication." The problem with Ross' view is he does not appear to take into account that Jacob was promising a payment. Furthermore, Hartley, *Leviticus*, 486, says that in a conditional vow, the supplicant "is seeking to motivate God to act right away. A vow is not made with the design to purchase God's intervention as though by a bribe."

<sup>47</sup> So Murray, *Beyond Tithing*, 69. See also Brueggeman, *Genesis*, 248.

<sup>48</sup> See Snoeberger, "Pre-Mosaic Tithe," 89, for the following discussion.

<sup>49</sup> See Gen 31:31; 32:7, 11. Contra Wenham, *Genesis*, 2:223. Hamilton, *The Book of Genesis*, 2:245, says that the closest picture of Jacob's fear in Genesis is of Adam in Gen 3:10. Ross, "Jacob's Vision," 231, says in this context it refers to a "worshipful fear," especially since it precedes a "worshipful act."

<sup>50</sup> He said that God was in that place "and I did not know it."

Fifth, Jacob's conversion appears to have taken place when he wrestled with God (Gen 32:24–30), not in his dream in Genesis 28.

Finally, the main reason that Jacob's response should not be considered positively is the narrative in Genesis 32. In Gen 32:3–5, Jacob began sending messengers to Esau with gifts to try and earn favor with him. When the messengers returned and told Jacob that Esau was coming with four hundred men, Jacob was “greatly afraid and distressed” (the word for afraid [אָרָר; *yare*] is the same word used in Gen 28:17).<sup>51</sup> Jacob was concerned that Esau would attack him so he divided his camp into two companies (Gen 32:8–9). Then he prayed that God would deliver him from Esau and sent him another present (Gen 32:14–16). After planning his scheme, Jacob says, “I will appease him with the present that goes before me” (NASB [1995]). None of these actions demonstrates that Jacob had faith that God would fulfill his promise in his dream. While Jacob did pray that God would deliver him, he relied on his own ability to appease Esau rather than upon God. Therefore, it is evident that Jacob's conditional vow in Genesis 28 was truly *conditional*, for he was not sure if God was going to bring him back to his father's house.

One last aspect of Jacob's vow has been little noticed. Jacob declared in Gen 28:21–22 that he would give a tenth of all that God gave him if he returned safely to his father's house. Therefore, Jacob was not going to give this tenth until the conditions were met and he spent twenty years with Laban (cf. Gen 31:38, 41); he apparently did not tithe during the interim. God (materially) blessed him despite his lack of paying tithes during these twenty years. Furthermore, with this context, and understanding אֶעֱשֶׂה (“I will

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<sup>51</sup> The NLT captures the sense: “Jacob was terrified at the news.”

tithe”) functioning as a fractional *Piel*,<sup>52</sup> it appears that Jacob’s vow that “of all that You give me I will surely give a tenth to You” (Gen 28:22, NASB [1995]) referred to a one-time gift from Jacob to God upon his safe return, not a promise of perpetual action.<sup>53</sup>

### Summary of Abel, Abraham, and Jacob Narratives

There is no proof or compelling evidence that Abel tithed. The argument from the LXX is not convincing. Abraham surely gave a tenth to Melchizedek, but it was a tenth of the spoils and not of his own possessions. His tithe should be viewed as connected to his vow and with the practice in the surrounding culture. Jacob’s tithe should also be held in close connection to a vow. The vow was not made in worship or reverence, but in a response of fear and likely before he was converted. Furthermore, the evidence leads to the conclusion that for a period of twenty years (at least) Jacob did not tithe and his tithe, most likely, was a one-time gift on the increase of his labors over those twenty years. Scripture never records a command for Abraham or Jacob to tithe.<sup>54</sup> They both gave voluntarily.

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<sup>52</sup> Waltke and O’Connor, *Biblical Hebrew Syntax*, 414, cite Gen 28:22 as an example of a fractional *Piel*. They reject that the *Piel* must refer to multiple acts, though they do appear to include Gen 28:22 as an illustration of the frequentative aspect of *Piel*. Fisher, “Old Testament Tithe,” 23, concluded, “The fractional use of the *piel* would fit the implied one-time gift of a tenth upon Yahweh’s fulfillment of Jacob’s three conditions.”

<sup>53</sup> Note also that Castillo, “Nature and Purpose of Tithing,” 29, says, “the vow at Bethel implies that prior to that time Jacob had not paid tithes to God. Therefore, there is no reason to suggest that Jacob was responding in obedience to a command from God concerning tithes.” Contra Barndollar, “Scriptural Tithe,” 111.

<sup>54</sup> Cf. Oliver, “Tithing,” 26.



### *Other Pre-Mosaic Practices and Tithing*

Davis has proposed a hermeneutical principle for the law-gospel problem: “What predated the Law was incorporated into the Law [is] also practiced after the Law. The same should be true of the tithe.”<sup>55</sup> Davis’ principle for understanding the law-gospel problem is highly problematic and at the *very least* needs to be further clarified or restated.<sup>56</sup>

Various parallels to tithing have been proposed. One suggestion is the parallel of circumcision.<sup>57</sup> Circumcision existed before the Mosaic law, was incorporated into the Mosaic law, but is not necessary in the new covenant. There is virtually no controversy in modern-day Christianity over the necessity of circumcision; it is not a requirement for Christians. Circumcision is first recorded as a command of God for Abraham and his descendants (Gen 17:10–14). However, the practice was in existence hundreds of years prior to Genesis 17.<sup>58</sup> Circumcision was later incorporated into the Mosaic law in Lev

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<sup>55</sup> Davis, “Are Christians Supposed to Tithe,” 90.

<sup>56</sup> The problem comes with statements like the following (Gill, *Stewardship*, 61): “The practice of tithing by the patriarch lifts it out of the realm of ‘legalistic’ discussion. By all means it removes it from a discussion of the applicability of the Mosaic Law for Christians.” This is a huge mistake. Circumcision was prior to Moses, but in Acts 15 it is part of the discussion on the applicability of the law of Moses.

<sup>57</sup> For example, see Castillo, “Tithing in the Old Testament,” 10–11.

<sup>58</sup> See Robert G. Hall, “Circumcision,” in *The Anchor Bible Dictionary*, vol. 1, ed. David Noel Freedman (New York: Doubleday, 1992), 1025 (who traces it back to the third millennium B.C. in Syria and twenty-third century B.C. in Egypt); Roland de Vaux, *Ancient Israel: Its Life and Institutions*, trans. John McHugh (New York: McGraw-Hill, 1961), 46 (who traces it back to the third millennium B.C.); Elmer B. Smick, “מִילָה,” in *Theological Wordbook of the Old Testament*, 2 vols., eds. R. Laird Harris (Chicago: Moody, 1980), 1:494; T. Lewis and C. E. Armerding, “Circumcision,” in *The International Standard Bible Encyclopedia*, vol 1., ed. Geoffrey W. Bromiley (Grand Rapids: Eerdmans, 1979), 701; Fisher, “Old Testament Tithe,” 11, n. 1. Smick, “מִילָה,” 1:495, also mentions that circumcision was typically done when a boy was thirteen and that infant circumcision may have been unique in Genesis. Circumcision was practiced by the Jews, Arabians, Colchians (Asia), Egyptians, Mandingos, Gallas, Falashas, Abyssinians, Bantu tribes (Africa), Otaheitans, Tongans, some Polynesians, some tribes in Australia, Athabascans, Aztecs, and some Amazonian tribes in America (see A. MacAlister,

12:3.<sup>59</sup> However, the Jerusalem Council (Acts 15) decided that it had been abrogated as a requirement for Christianity. An argument against this parallel is that circumcision does not appear to be as widespread a practice in the Ancient Near East as tithing.<sup>60</sup> However, circumcision, unlike tithing, was clearly *commanded* before the law.

Another parallel drawn is that with blood sacrifices. Many followers of God made blood sacrifices before the Mosaic law: Abel (Gen 4:4), Noah (8:20), Abraham (Gen 15:9–10; 22:13), and Jacob (Gen 31:54). Other kinds of offerings (Gen 35:14 by Jacob) and sacrifices (Gen 46:1 by Israel; Exod 10:25 by Moses and the Israelites) were also referenced before the Mosaic law, as well as making altars (cf. Gen 8:20), distinguishing between clean and unclean animals (cf. Gen 7:2, 8; 8:20), and possibly the Sabbath (cf. Gen 2:3; Exod 16:23–29). However, Hebrews 8–10 explicitly abrogates all sacrifices in the new covenant. All of these parallels have some value, but they fall short of convincing.

While some tithing advocates have attempted to demonstrate the continuing binding nature of tithing through comparing it to laws on adultery and murder, a more appropriate parallel may be the levirate law.<sup>61</sup> De Vaux defines the levirate law clearly

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“Circumcision,” in *A Dictionary of the Bible*, vol. 1, ed. James Hastings [Edinburgh: T. & T. Clark, 1898; reprint, Peabody: Hendrickson, 1988], 442).

<sup>59</sup> See Jesus’ statement that “Moses gave you circumcision (not that it is from Moses, but from the fathers)” in John 7:22.

<sup>60</sup> Such pagan cultures as Roman, Greek, Carthaginian, Cretan, Silician, Phoenician, Chinese, Babylonian, Akkadian, Egyptian, Assyrian, Canaanite, Ugaritic, Moroccan, Persian, Lydian, Syrian, Sumerian, and South Arabian societies practiced tithing. For various lists, see Smith, “Deuteronomic Tithe,” 119, n.1; Barker, “Hebrew Tithe,” 12–13, 131; Snoberger, “Pre-Mosaic Tithe,” 71; Tate, “Tithing,” 153; Ralph L. Smith, *Micah–Malachi*, Word Biblical Commentary, vol. 32 (Waco: Word, 1984), 333; and Holmyard, “Genesis 12–24,” 70.

<sup>61</sup> For an excellent bibliography on the levirate law, see Duane L. Christensen, *Deuteronomy 21:10–34:12*, Word Biblical Commentary, vol. 6B (Nashville: Nelson, 2002), 603–04.

and concisely: “if brothers live together and one of them dies without issue, one of the surviving brothers takes his widow to wife, and the first-born of this new marriage is regarded in law as the son of the deceased.”<sup>62</sup> The main purpose in Scripture for the levirate law appears to be that the line of the deceased brother does not end, though inheritance rights are also applicable. Both Genesis 38 and Deut 25:5–10 describe a form of the levirate law, with Ruth 4 being a third possibility. Using a similar logic to that of the tithing advocates, an argument could be made for the continuing validity of the levirate law.<sup>63</sup>

The levirate law is first mentioned in Gen 38:8 and is introduced without much justification or reasoning. This text does not have the appearance of the beginning of a new law since Onan understood the repercussions of his father’s command. Instead, the levirate law appears to have been in practice for some time. The law seems to be binding in the text, as Onan is commanded to “fulfill the duty” of the levir (Gen 38:8), and when Judah was essentially caught in the wrong, he referred to Tamar as “more righteous” (Gen 38:26).

This law was not peculiar to the family of Abraham. While its origin is unknown, its practice was widespread. It was a custom among Assyrians, Hindus (in India), some Brazilians, the Ugarit, Moabites, Elamites, Hittites, New Caledonians, Mongols,

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<sup>62</sup> De Vaux, *Ancient Israel*, 37. For another good definition, see R. K. Bower and G. L. Knapp, “Marriage; Marry,” in *The International Standard Bible Encyclopedia*, vol. 3, ed. Geoffrey W. Bromiley (Grand Rapids: Eerdmans, 1986), 261–66.

<sup>63</sup> To be clear, the author does not view the levirate law as binding. The purpose of the following argument is to demonstrate that the logic used for advocating tithing, when applied to the levirate law, results in its continuation. Therefore, a different hermeneutical approach is necessary for the tithe laws, unless one holds the levirate law to be binding.

Afghans, Abyssinians, and some later American Indians.<sup>64</sup> In fact, Neufeld says that it is “widely known all over the world.”<sup>65</sup> However, scholars do not trace it back as a command originating from God despite its widespread support. Instead, various proposals (which are not exclusive of one another) have been made for the reason it originated: (1) to promote social and economic stability,<sup>66</sup> (2) to supply an heir for the deceased brother,<sup>67</sup> (3) since wives were considered property of the husbands, when the husband died the wife was part of the inheritance,<sup>68</sup> (4) as a result of humanity’s desire for immortality,<sup>69</sup> (5) to prevent marriage of the widow to outsiders,<sup>70</sup> (6) as a product of polyandry,<sup>71</sup> (7) as a by-product of ancestor worship,<sup>72</sup> and (8) to avoid widowed,

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<sup>64</sup> W. Robertson Smith, *Lectures on the Religion of the Semites*, new ed. (London: Adam and Charles Black, 1914), 245–46; Driver, *Deuteronomy*, 169; Dale W. Manor, “A Brief History of Levirate Marriage as It Relates to the Bible,” *Restoration Quarterly* 27, no. 3 (1984): 130–31; de Vaux, *Ancient Israel*, 38; O. J. Baab, “Marriage,” in *The Interpreter’s Dictionary of the Bible*, vol. 3, George Arthur Buttrick (New York: Abingdon, 1962), 282. See also W. P. Paterson, “Marriage,” in *A Dictionary of the Bible*, vol. 3, ed. James Hastings (Edinburgh: T. & T. Clark, 1898; reprint, Peabody: Hendrickson, 1988), 269–70; Eugene H. Merrill, *Deuteronomy*, New American Commentary, vol. 4 (Nashville: Broadman, 1994), 327, n. 246.

<sup>65</sup> E[phraim] Neufeld, *The Hittite Laws* (London: Luzac, 1951), 191.

<sup>66</sup> Timothy M. Willis, “Levirate Law,” in *The Oxford Companion to the Bible*, eds. Bruce M. Metzger and Michael D. Coogan (New York: Oxford University Press, 1993), 434; cf. Manor, “Brief History,” 129–30; Christensen, *Deuteronomy* 21, 609.

<sup>67</sup> Steven Barabas, “Levirate Law,” in *The Zondervan Pictorial Encyclopedia of the Bible*, vol. 3, ed. Merrill C. Tenney (Grand Rapids: Zondervan, 1975), 912; Manor, “Brief History,” 130.

<sup>68</sup> Millar Burrows, “Levirate Marriage in Israel,” *JBL* 59, no. 1 (1940): 27.

<sup>69</sup> C. F. Keil, *The Pentateuch*, Commentary on the Old Testament, vol. 1 (Edinburgh: T. & T. Clark, 1866–1891; reprint, Peabody: Hendrickson, 1996), 954; Burrows, “Levirate Marriage,” 31.

<sup>70</sup> Baab, “Marriage,” 282.

<sup>71</sup> Paterson, “Marriage,” 269–70, mentions several views, this being one of them.

<sup>72</sup> Baab, “Marriage,” 283.

childless women from becoming sociological misfits.<sup>73</sup> Scholarship has not concluded on any one theory decisively.

The levirate law was modified and codified into the Mosaic law in Deut 25:5–10. Some of the modifications include: (1) the duty of the levir was limited to a blood brother living close<sup>74</sup> to the deceased brother, (2) the duty was not binding, for the (humiliating) ceremony of *halizah* could release the prospective levir from fulfilling the obligation,<sup>75</sup> and (3) the levir married the widow.

The custom was practiced in Judaism as can be seen in Ruth 4 and the Mishnah.<sup>76</sup> Furthermore, the Sadducees asked Jesus a question concerning levirate marriage and the resurrection (Matt 22:23–28; Mark 12:18–27; Luke 20:27–38). While they primarily intended the question to demonstrate the foolishness of believing in the resurrection, it gave Jesus the perfect opportunity to abrogate the levirate law, which he did not do.

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<sup>73</sup> Susan Niditch, “The Wronged Women Righted: An Analysis of Genesis 38,” *Harvard Theological Review* 72 (1979): 144–46.

<sup>74</sup> For the discussions on this phrase (“live together” in NASB [1995]), see Manor, “Brief History,” 132; Keil, *Pentateuch*, 954; Christensen, *Deuteronomy* 21, 608.

<sup>75</sup> See Samuel Belkin, “Levirate and Agnate Marriage in Rabbinic and Cognate Literature,” *Jewish Quarterly Review* 60, no. 4 (1970): 280–83. Note that Manor, “Brief History,” 135, says that the *ḥaliṣah* may have existed but, Onan wanted to avoid the humiliation of the ceremony. For a fascinating explanation of the *ḥaliṣah* ceremony in Deuteronomy 25 and its relationship to Genesis 38, see Calum M. Carmichael, “A Ceremonial Crux: Removing a Man’s Sandal as a Female Gesture of Contempt,” *JBL* 96 (1977): 321–36. For a more reasonable understanding, see de Vaux, *Ancient Israel*, 169.

<sup>76</sup> For discussions on whether or not the narrative of Ruth and Boaz is describing a levirate marriage, see Richard Kalmin, “Levirate Law,” in *The Anchor Bible Dictionary*, ed. David Noel Freedman, vol. 4 (New York: Doubleday, 1992), 296; Belkin, “Levirate and Agnate Marriage,” 284–87; Manor, “Brief History,” 136–38; Millar Burrows, “The Marriage of Boaz and Ruth,” *JBL* 59, no. 4 (1940): 445–54; A. A. Anderson, “The Marriage of Ruth,” *Journal of Semitic Studies* 23 (1978): 171–83; Baab, “Marriage,” 282; de Vaux, *Ancient Israel*, 38. For the Mishnah, see *Yebamoth* (“Sisters-in-law”).

As Table 3 summarizes, the levirate law appears to be a good parallel to tithing. However, this does not prove that tithing is binding or that the levirate law is binding.<sup>77</sup> Verhoef, commenting along these lines, says that a “pre-Mosaic custom does not, as a matter of course, transcend the Old Testament dispensation, becoming an element of the universal and timeless moral code.”<sup>78</sup>

Table 3. Similarities between the levirate law, the tithe laws, and circumcision

	levirate law	tithe laws	circumcision
Introduced without reasoning/justification	X	X	
Practiced before the Mosaic law	X	X	X
Obligatory before the Mosaic law	X		X
Widespread; origin unknown	X	X	
Codified, with changes, into the Mosaic law	X	X	
Practiced outside the Pentateuch (in OT)	X	X	X
Received a tract in the Mishnah	X	X	
New Testament never explicitly abrogates	X	X	
Jesus discussed and never abrogated	X	X	X <sup>79</sup>

Therefore, the existence of a practice prior to the giving of the Mosaic law as well as subsequent to it does not *necessarily* prove that it was meant to continue into the new covenant period. The assertion is inadequate that, because tithing existed prior to the giving of the Mosaic law, it must continue to be practiced by God’s people in later periods. As Horner said: “Tithing was a pre-Hebraic practice. However, this fact in no

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<sup>77</sup> For an interesting interpretation of 1 Corinthians 7 as abrogating the levirate law, see J. Massingberd Ford, “Levirate Marriage in St. Paul (I Cor. VII),” *NTS* 10 (1964): 361–65.

<sup>78</sup> Verhoef, “Tithing,” 122. Evans, “Tithing,” 30, and Jack J. Peterson, “Tithing, No!” *Presbyterian Guardian* 47 (October 1978): 9, say that even though the tithe was practiced before Sinai, that does not equate tithing with eternal law.

<sup>79</sup> See John 7:22–23. Note that while circumcision was incorporated into the Mosaic law, no significant changes were made (though see Deut 10:16; 30:6).

way suggests that tithing is an eternal universal law possessed intuitively by all men as a result of God's design. The Christian's authority and guide in all spiritual matters is the New Testament, not ancient history."<sup>80</sup>

### **Tithing in the Mosaic Law**

There are three major passages related to tithing in the Mosaic Law: Lev 27:30–33, Num 18:20–28, and Deut 14:22–29.<sup>81</sup> Each passage will be examined to understand the requirement placed upon the Israelites. The primary key to identifying how many separate tithes may have existed within the Mosaic law is the description of their nature, their purpose, and location prescribed for giving the tithe in the respective passages.

Prior to an understanding of tithing in the Mosaic law, the relationship of the Levites and the priests should be comprehended. There is some confusion regarding the composition of these groups. The Levites were comprised of the descendants of Levi, son of Jacob (later named Israel). Moses and Aaron were of the Levitical tribe. The only Israelites qualified to serve as priests were descendants of Aaron. Hence, the priesthood is properly called the "Aaronic priesthood." The Levites were servants of the temple, and they only served a few weeks per year. Furthermore, their task as the servants for the priests is described in 1 Chron 23:28–32. The priests probably also served only a few weeks per year.<sup>82</sup> Levites could not serve as priests unless they were descendants of Aaron.

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<sup>80</sup> Horner, "The Tithe," 177. More will be said on this subject in Chapter 4 under natural law.

<sup>81</sup> Note that even Lansdell, *Sacred Tenth*, 79–81, notices the incidental nature of all the tithe passages in the Pentateuch.

<sup>82</sup> This according to 1 Chron 24:19, Ezra 6:18, and Luke 1:8–9, 23.

### Leviticus 27:30–33: A General Introduction

Leviticus 27 provides Israel with laws on vows (cf. Lev 27:2). It is possible that tithing is discussed in the context of vows and the redemption of vows because previously Jacob made a vow to tithe (Gen 28:20–22) and Abraham's tithe was connected with a vow. While Castillo and Fisher have raised the issue of the problematic *waw* (is it functioning disjunctively or consecutively?),<sup>83</sup> the context sufficiently solves this problem.<sup>84</sup> Vows were always made voluntarily.<sup>85</sup> Hartley defines a vow as “an oath by which one binds oneself to take a specific course of action.”<sup>86</sup> The change in Lev 27:26 is away from what can be vowed to what is not liable to vows: the firstlings of animals, any devoted thing, and the tithe of the land.<sup>87</sup> These are not liable to tithes because they already belong to God. Therefore, tithes, in the Mosaic law, are distinct from vows.

Lev 27:30–33 describes what items are applicable to tithing (seed, fruit, animals). It is important to recognize that all items subject to tithing were connected to “the land.”

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<sup>83</sup> See Castillo, “Nature and Purpose of Tithing,” 29; Fisher, “Old Testament Tithe,” 28. No translation translates the *waw* disjunctively; the KJV, NKJV, YLT (“and”), and the NASB (1995) (“thus”) translate it consecutively; the ESV, NET, NIV, NLT, NRSV, and RSV translate it neutrally. Interestingly, the LXX has no conjunction. John William Wevers, *Notes on the Greek Text of Leviticus*, Society of Biblical Literature Septuagint and Cognate Studies Series, vol. 44 (Atlanta: Scholars Press, 1997), 480, says that this is because “a new notion is introduced.”

<sup>84</sup> Note that Raymond Bouchoc, “An Analysis of Disjunctive Waw Verbal Clauses in the Biblical Hebrew Narrative of the Pentateuch” (Ph.D. diss., Southeastern Baptist Theological Seminary, 2001), 279, does not list Lev 27:30 as a disjunctive clause.

<sup>85</sup> See Hartley, *Leviticus*, 486; George M. Lamsa, *Old Testament Light: A Scriptural Commentary based on the Aramaic of the ancient Peshitta Text* (Philadelphia: A. J. Holman, 1957), 259–60.

<sup>86</sup> Hartley, *Leviticus*, 485.

<sup>87</sup> Kellogg, *Leviticus*, 553–54; Hartley, *Leviticus*, 487; Keil, *Pentateuch*, 644–45; Lange, *Leviticus*, 205; contra Mark F. Rooker, *Leviticus*, New American Commentary, vol. 3 (Nashville: Broadman, 2000), 328.



This passage also explains that seed and fruit are redeemable and animals were not redeemable.<sup>88</sup> It also gives guidelines for how animals are to be tithed (the tenth one that passes under the rod was to be tithed). The text says that the tithe is Yahweh's but it does not specifically explain to whom the Israelites are to give it. The context of the entire chapter appears to agree with Bamberger's conclusion that it goes to the sanctuary or priest,<sup>89</sup> however, this is not explicitly stated.

Leviticus 27 is problematic in that it does not fit the description of either Numbers 18 or Deuteronomy 14.<sup>90</sup> A solution is possible,<sup>91</sup> and Bamberger's conclusion that these verses are "baffling" is unnecessary.<sup>92</sup> Since Leviticus 27 is primarily concerned with vows, it would *not* be expected that a full description of the tithe laws would occur there; all that should be expected is how tithe laws interact with vow laws. Therefore, Leviticus 27 is a general introduction to the tithe laws. The fact that no recipients are explicitly stated demonstrates all the more that this should be viewed as a prolegomenon to the tithe laws.<sup>93</sup>

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<sup>88</sup> Barker, "Hebrew Tithe," 22, says that the negation in 27:33 is the strongest possible in Hebrew.

<sup>89</sup> Bernard J. Bamberger, *Leviticus*, The Torah: A Modern Commentary, vol. 3 (New York: Union of American Hebrew Congregations, 1979), 313.

<sup>90</sup> Though, Kellogg, *Leviticus*, 561, says tithing is incompatible with vows, he concluded, "The law, in the exact form in which we have it here, is therefore in perfect harmony with all that we know of the customs both of the Hebrews and surrounding peoples, from a time even much earlier than that of Exodus." Since Jacob clearly connected tithing to a vow, this conclusion is hard to substantiate.

<sup>91</sup> Contra Driver, *Deuteronomy*, 168–73. For a short treatment designed to raise problems to the tithe laws, without offering any substantial solutions, see Smith, "Deuteronomic Tithe," 119–26.

<sup>92</sup> Bamberger, *Leviticus*, 313.

<sup>93</sup> For a similar conclusion, see Barker, "Hebrew Tithe," 26–28, and Castillo, "Tithing in the Old Testament," 42.

However, one major problem is that the tithe of animals is not mentioned in the other tithe passages in the Pentateuch (i.e. Numbers 18 and Deuteronomy 12, 14). It does reappear in 2 Chron 31:6. It appears that 2 Chron 31:5 refers to the tithe given by the people to the Levites (who would in turn tithe this to the priests), but that the following verse may only apply to the priestly tithe. Leviticus 27 uses two words in referring to the animals liable to tithes: the herd (בָּקָר [baqar]) and the flock (צֹאן [tson]). The former most likely refers to cattle, like oxen, while the latter refers to small cattle, like sheep or goats. These same words are used in 2 Chron 31:6. Therefore, it appears that these clean animals were liable to tithes. But neither Leviticus 27 nor 2 Chronicles 31 *clearly* gives a recipient and the passages that describe what the Levites were to receive never discuss an animal tithe. Theoretically, the tithe could have gone to the Levites, the priests, or toward the Festival Tithe. While nothing conclusive can be said, the Dead Sea Scrolls, *Tobit*, and *Jubilees* all support the Cattle Tithe as a reference to a separate (animal) tithe for the priests.<sup>94</sup>

The introduction of tithing in Leviticus, without much explanation, is also not problematic: tithing was prevalent in surrounding societies.<sup>95</sup> The Israelites would *not* have needed an entire introduction to tithing since so many nations practiced it. However,

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<sup>94</sup> 4QMMT<sup>a</sup> 3, 62b–64 (see Florentino Garcia Martínez, *The Dead Sea Scrolls Translated: The Qumran Texts in English*, trans. Wilfred G. E. Watson [London: Brill, 1994], 81); 4QD<sup>o</sup> 9 II, 6–10 (see Martínez, *Dead Sea Scrolls Translated*, 64); *Tob* 1:5–8; *Jub* 13:26–27; 32:15. For a helpful reference, see Joseph M. Baumgarten, “Tithing,” in *Encyclopedia of the Dead Sea Scrolls*, 2 vols., eds. Lawrence H. Schiffman and James C. VanderKam [New York: Oxford University Press, 2000], 948). The Babylonian Talmud viewed Leviticus 27 as a reference to the Festival Tithe (see M. H. Segal, *Hebrew-English Edition of the Babylonian Talmud: Ma’aser Sheni* [London: Soncino Press, 1989], 50a). The Mishnah described the cattle tithe (of Leviticus 27) as an offering consumed by the owner (Baumgarten, “Tithing,” 2:948) (see also *Bekhorot* 9:1–8).

<sup>95</sup> See note 60.

they *would* need some clarification as to the modifications that were going to be made on tithing as it was assimilated into the Mosaic law.<sup>96</sup>

#### The Levitical Tithe: Numbers 18:20–24

In the Mosaic law the Levites stood between Israel and God offering daily sacrifices for sin. Num 18:20–28 declares that the Levites will receive the entire tithe<sup>97</sup> for their services of bearing this burden (literally, “bearing their iniquity” in Num 18:23) and for not getting an inheritance of land.<sup>98</sup> This is an important aspect of the tithe as it relates to the Levites and priests: they did not receive it as a wage but as an inheritance.<sup>99</sup> These verses should not be regarded as marking the introduction of this concept into Israelite culture, but as systematizing a common cultural practice.<sup>100</sup> This offering was

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<sup>96</sup> Actually, there were not many modifications. Surrounding societies also had multiple tithe laws and the major difference was that while tithes in foreign lands went to kings, governors, or (pagan) gods, in the Mosaic law it was Yahweh’s (see Barker, “Hebrew Tithe,” 13, 36).

<sup>97</sup> The Hebrew (כָּל) should be understood as “all” (so Barker, “Hebrew Tithe,” 35; Brown, Driver, and Briggs, *Lexicon*, 481), rather than “every” (contra George Buchanan Gray, *A Critical and Exegetical Commentary on Numbers*, The International Critical Commentary [New York: Scribner’s, 1903], 234).

<sup>98</sup> See T. Miles Bennett, “Malachi,” in *The Broadman Bible Commentary*, vol. 7 (Nashville: Broadman, 1972), 389.

<sup>99</sup> The difference becomes clear when this is compared to the Israelites’ inheritance of the land. The Israelites were to obey the laws given by God through Moses and if they did not, they would forfeit the land (see Lev 18:26–28; 20:22). Therefore, the land was given to them, but they had to obey the commands to keep their inheritance. This is the same with the Levites. They were given an inheritance; to get this inheritance they had to keep the temple. If the Levites had to earn the tithes, then it would not be an inheritance. Therefore, the emphasis of George H. Shaddix, “The Tithe,” *Biblical Illustrator* (Summer 1989): 65, that “The tithe was given to the Levites in return for their services in the tabernacle and later in the Temple” is not entirely correct.

<sup>100</sup> See Snoeberger, “Pre-Mosaic Tithe,” 71, who says it was the codification of “a new expression of the ancient Near Eastern tithe infused with theological significance for the new political entity of Israel.” See also Rooker, *Leviticus*, 328, who says this text systematizes “an earlier practice.”

compulsory<sup>101</sup> and it was used for the livelihood of the Levites. While instructions for the Priestly Tithe are given in the following verses, 18:31 turns back to the Levites and instructs them that they may eat the tithes anywhere.<sup>102</sup>

#### The Priestly Tithe: Numbers 18:25–28

The Priestly Tithe is a sub-tithe;<sup>103</sup> the Levites were to receive<sup>104</sup> the tithes from the Israelites and then give tithes to the priests. There were two instructions for the Priestly Tithe. First, the *amount* was prescribed as one-tenth of all they received as gifts.<sup>105</sup> Second, the quality of the offering was to be the best of what they had received. Barker says, “The tithe to the priests by the Levites was not only an offering but was a sacred gift to Yahweh. One can understand the displeasure of God when the tithes were not rendered to whom they were due.”<sup>106</sup>

#### The Festival Tithe: Deuteronomy 12:17–19; 14:22–27; 26:10–16

Deut 12:17–19 introduces the second tithe, which is more fully explicated in 14:22–27. This tithe is distinct from the tithe in Num 18:21. In Numbers 18, Yahweh

<sup>101</sup> See Jacob Milgrom, *Numbers*, The JPS Torah Commentary (Philadelphia: Jewish Publication Society, 1990), 433; *Cult and Conscience*, 55–56.

<sup>102</sup> The discussion about the tent of meeting is in reference to the service of the Levites, not necessarily the place the tithes would be offered. The NLT is clear on this: “You Levites and your families may eat this food anywhere you wish, for it is your compensation for serving in the Tabernacle” (Num 18:31).

<sup>103</sup> So Barker, “Hebrew Tithe,” 51.

<sup>104</sup> Note that the NASB (1995) and NKJV has “take” rather than “receive” which is in the NIV, NLT, and NET.

<sup>105</sup> See Barker, “Hebrew Tithe,” 53, for more discussion on this.

<sup>106</sup> *Ibid.*, 55.

gave the tithe to the Levites for their livelihood since they were ministering to Israel; in Deut 14:22–27 those who brought the tithe are described as partakers of it. Also, in Num 18:31 the Levites were told they could eat the tithe “anywhere”; in Deuteronomy 14 the tithe was to be brought to the place (eventually) determined by the LORD (i.e. Jerusalem). The Deuteronomic tithe remains the property of the original owner; the tithe in Numbers 18 belongs to the Levites. Finally, while the purpose of the Levitical Tithe was to provide an inheritance for the Levites (and priests), the purpose for the Festival Tithe was stated in Deut 14:23: “so that you may learn to fear the LORD your God always.”<sup>107</sup> Morley finds it unlikely that the Festival Tithe would have been instituted “without introduction or clarification.”<sup>108</sup> However, both in Deut 12:19 and 14:27 the Israelites are exhorted not to neglect the Levites. These verses should be understood as a reference to the Levitical Tithe<sup>109</sup> since that is the tithe that provided for the Levites and guaranteed they would not be neglected. Therefore, these verses (Deut 12:19; 14:27) contain references to the Levitical Tithe, a clarification to the Israelites that even though another tithe (the Festival Tithe) is being instituted, they are still responsible for the Levitical Tithe. The different

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<sup>107</sup> See Segal, *Babylonian Talmud: Ma'aser Sheni*, introduction, for a good discussion on the differences between the Levitical and Festival Tithes.

<sup>108</sup> Morley, “Tithe,” 780. Cf. Williams, “Practice of Tithing,” 18.

<sup>109</sup> Cf. Barker, “Hebrew Tithe,” 87, 91–93, who mentions this regarding 14:27 and says “It is as if God (via Moses) halts His outlining of the festive occasion at the sanctuary, and abruptly recalls for the worshippers the necessity of fulfilling their responsibility to their religious leaders” (ibid., 92). Also A. Cohen, ed., *The Soncino Chumash: The Five Books of Moses with Haphtaroth* (London: Soncino Press, 1947), 1068, mentions that “and the Levite” in Deut 14:27 refers to the Levitical Tithe. He cites Rashi (Rabbi Shelomoh Yitschaki Solomon ben Isaac) and Abraham Ibn Ezra as believing that this phrase in Deut 14:27 means, “In addition to the second tithe, the first tithe must be given to the Levites” (ibid., 1068). Rashi was born in France in 1040 and was a Jewish commentary writer; Abraham Ibn Ezra was born in Spain in 1092 and was also a Jewish commentary writer. Furthermore, on Deut 14:29 (“the Levite”) Rashi said that it reminded the Israelites that the Levite was still to “receive the first tithe due to him” (ibid., 1068). Therefore, in both verses, the Levitical Tithe is referenced as a reminder and with the Charity Tithe no reminder of the Festival tithe was needed since it is given in the immediately preceding verses.

description, different location, different recipients, and different purpose, with the added clarification to not neglect the Levitical Tithe, is the evidence that distinguishes the Levitical and Festival Tithe (see Table 4).

Table 4. The distinctions between the Levitical Tithe and Festival Tithe

	Levitical Tithe	Festival Tithe
Location	Eat anywhere	Jerusalem
Recipients	Levites	All of Israel
Owner	Levites	Original owner
Purpose	Replace land inheritance	Teach fear of the Lord
Redemption	Add 20%	No mention of 20%

Deut 14:22–27 describes how the feasts of Israel were to occur. On the prescribed days, the Israelites would go to the place determined by the LORD (Jerusalem) and celebrate the feasts. They were to either bring their second tithe with them or sell it for money and buy whatever they wanted (“their heart’s desire”) to eat. There is no mention of tithing animals for the Festival Tithe and they were directed to offer this tithe after first fruits<sup>110</sup> and the Levitical Tithe.<sup>111</sup>

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<sup>110</sup> Some believe that first fruits and tithes were the same, while others have pointed out that they were distinct. The main distinction between first fruits and tithing can be seen in the emphasis of what is given: first fruits emphasizes the *quality* and tithing emphasizes the *quantity*. Furthermore, rabbinic thought believed that a generous first fruits offering was one-fortieth and a stingy offering was one-sixtieth, both a far cry from one-tenth. For arguments for their distinctiveness, see Vischer, *Tithing*, 2; Otto Eissfeldt, *Erstlinge und Zehnten im Alten Testament: ein Beitrag zur Geschichte des Israelitisch-Jüdischen Kultus* (Leipzig: Hinrichs, 1917), 163–66 (esp. 164, n. 2); Smith, *Religion of the Semites*, 244–52; Oliver, “Investigation of Tithing,” 38; Castillo, “Tithing in the Old Testament,” 62; Fisher, “Old Testament Tithe,” 32. Holmes, “Tithing,” 21, provides five reasons for tithes and first fruits being distinct.

<sup>111</sup> So Barker, “Hebrew Tithe,” 74–76.

### The Charity Tithe: Deuteronomy 14:28–29

Deut 14:28–29 describes another tithe: the Charity Tithe.<sup>112</sup> This third tithe can be distinguished from the previous two because: (1) it was offered every third year, and (2) it was intended for the Levite, foreigner, orphan, and widow.<sup>113</sup> Furthermore, as de Regt says, Deut 14:27 marks the end of a paragraph with the use of a nominal clause, thus separating verses 27 and 28.<sup>114</sup> The previous tithes were to be given either every year or during feasts; this third tithe was to be offered every third year. The Levitical Tithe was mostly for the Levites' sustenance; this third tithe was not for the Levites only. If the Charity Tithe replaced the Levitical Tithe every third year, then how were the Levites sustained that year? Also, if the Charity Tithe replaced the Festival Tithe every third year, did the Israelites just ignore the prescribed feasts<sup>115</sup> in those years? Such a theory creates more problems than it solves. Finally, the mention of the "year of tithing" in Deut 26:12 corroborates this conclusion.<sup>116</sup>

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<sup>112</sup> It has also been called the Poor Tithe and Welfare Tithe.

<sup>113</sup> Contra Merrill, *Deuteronomy*, 242, who says that this third tithe had as its purpose to provide for the Levites (and their families) while away from the sanctuary. However, this neglects the reference to foreigners, orphans, and widows. Barker, "Hebrew Tithe," 97–98, makes the perceptive observation that in the listing of the recipients, the Levites were distinguished syntactically from the rest.

<sup>114</sup> Lénart J. de Regt, "Macrosyntactic Functions of Nominal Clauses Referring to Participants," in *The Verbless Clause in Biblical Hebrew: Linguistic Approaches*, ed. Cynthia L. Miller (Winona Lake: Eisenbrauns, 1999), 287.

<sup>115</sup> Chapter 5 will detail these feasts. It should become apparent that in no way could these feasts be ignored for one year and that the requirements of these feasts, both in time and in food, was significant.

<sup>116</sup> Historical support for the Charity Tithe being a third tithe can be seen in the Dead Sea Scrolls (Temple Scroll, col. 43, lines 2–17), John Chrysostom, *The Gospel of Matthew* 64.4 (NPNF<sup>1</sup> 10:395–96), Jerome (*Commentary on Ezekiel*, 14.1; cited from Lansdell, *Sacred Tenth*, 65).

### Conclusion on Tithing in the Mosaic Law

The above investigation of references to tithes in the Mosaic law has yielded the following results. First, it appears that the annual tithe of the Israelites surpassed ten percent of their income, actually totaling more than twenty percent. The Levitical Tithe was ten percent of the Israelites' income. The Festival Tithe was another ten percent of a person's income, with both of these tithes totaling twenty percent. Finally, the Charity Tithe averaged three and one-third percent every year. When including the Sabbatical Year in calculations, this adds up to approximately twenty percent of an Israelites' overall income per year in a seven-year cycle in tithes only.<sup>117</sup> Differences exist among those who have calculated the percentages: ten percent, twenty percent, twenty-three and one-third percent, twenty-five percent, thirty-three percent and fifty percent have been proposed.<sup>118</sup> Regardless of the total, it should be clear that the tithe laws are more complicated than a mere ten percent and the Israelites were required to give in excess of ten percent.

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<sup>117</sup> While this sounds financially crippling, remembering that the "church and state" were not divided helps to explain this amount. In the United States (in the 1990s) it has been estimated that about 51 percent of a person's income is paid in taxes (see Rushdoony, *Institutes*, 3:12).

<sup>118</sup> For example, Harrell, *Stewardship*, 36, says ten percent. Barker, "Hebrew Tithe," 100, concludes that there are two basic tithes and the total giving was nineteen percent (after first fruits). MacArthur, *God's Plan for Giving*, 77, approximates twenty-five percent, including in his calculation the involuntary giving required by Lev 19:9–10 ("gleanings"), Neh 10:32–33 (temple tax), Exod 23:10–11 (the Sabbatical Year), and Deut 15:1–2, 9 (setting aside of debts in the Sabbatical Year). Craig L. Blomberg, *Neither Poverty nor Riches: A Biblical Theology of Possessions* (Downers Grove: InterVarsity, 1999), 89, concurring with the present analysis, mentions that the Jews were paying out more than 23 1/3 percent in tithes and other offerings. Stewart, *Tithe*, 40, says twenty-five percent. Lansdell's, *Sacred Tenth*, 75–76, calculations renders a total of either 24.95% or 27.5% plus other offerings of no particular set amount. Also, Baumgarten, "On the Non-Literal Use," 245–51, argues that the "tithe" became a technical term not referring to ten percent, but to a consecrated gift offered to God. While his argument is interesting, it remains short of convincing. For an argument against this based upon the etymology of the Hebrew word, see Barker, "Hebrew Tithe," 4–6.



Second, historically speaking, Judaism around the time of Christ understood the Old Testament as *prescribing* multiple tithes. For example, in the Apocrypha, *Tobit* 1:6–8 indicates that the main character, Tobit, paid three separate tithes.<sup>119</sup> Josephus' clear explanation is that in years three and six of the seven-year cycle three tithes were to be paid by the Jews.<sup>120</sup> The Mishnah, for its part, describes three tithes: First Tithe,<sup>121</sup> Second Tithe,<sup>122</sup> and the Charity Tithe. The Charity Tithe, as described in Deut 14:28–30, replaced the Second Tithe in the third and sixth year of the seven-year cycle.<sup>123</sup> Thus, the Mishnah differs from both *Tobit* and Josephus. However, all three sources hold to multiple tithes. The view taken here is that there are three basic tithes, but a total of four. They are all distinct from one another: Levitical Tithe, Festival Tithe, Charity Tithe, and Priestly Tithe (the sub-tithe of the Levitical Tithe). Though some may dispute whether Judaism around the time of Christ was correct in its understanding of the Old Testament prescriptions regarding tithing, it should be noted that this understanding is never challenged in the New Testament. If the New Testament writers considered tithing as

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<sup>119</sup> Tobit was probably written by a Jew (so Bruce M. Metzger and Roland E. Murphy, eds., *The New Oxford Annotated Apocrypha: New Revised Standard Version* [New York: Oxford University Press, 1991], 2; Larry R. Helyer, *Exploring Jewish Literature of the Second Temple Period: A Guide for New Testament Students* [Downers Grove: InterVarsity, 2002], 45) in Palestine (so Metzger and Murphy, *Apocrypha*, 2) or the eastern Diaspora (so Helyer, *Jewish Literature*, 45), before 100 B.C. (so Daniel J. Harrington, *Invitation to the Apocrypha* [Grand Rapids: Eerdmans, 1999], 12).

<sup>120</sup> Josephus wrote concerning tithing that “[i]n addition to the two tithes which I have already directed you are to pay each year, the one for the Levites and the other for the festivals, you should devote a third every third year to the distribution of such things as are lacking to widowed women and orphan children” (*Antiquities*, 4.8.22).

<sup>121</sup> For the rules concerning First Tithe, see *m. Maaseroth* 1.1–5.8.

<sup>122</sup> For the rules concerning Second Tithe, see *m. Maaser Sheni* 1.1–5.15.

<sup>123</sup> This interpretation of the Mishnah's stance on the Charity Tithe is supported by the editorial comments in Herbert Danby, *The Mishnah: Translated from the Hebrew with Introduction and Brief Explanatory Notes* (New York: Oxford University Press, 1933), 15, n. 6; 73, n. 6.

consistent with the new covenant era then their understanding (most likely) would have been that of two or three tithes. No document has been located that suggests that first-century Judaism held to a single tithe.

Third, tithes were given from the increase of the land. The Mosaic law never directed the Israelites to give of their increase; it specified particular products that were liable to tithe laws. The Mishnah expanded the list: “whatsoever is used for food and is kept watch over and grows from the soil is liable to Tithes.”<sup>124</sup> In general, the qualifications for products liable to tithes were that they must be “eatable, the property of an individual, and the product of the soil.”<sup>125</sup> The connection of products liable to tithes to the land was very strong; originally, only products produced from Palestine were included.<sup>126</sup> In the New Testament period, artisans, fishermen, and tradesmen did not pay tithes on their income, and Jews outside of Palestine (those in the Diaspora) did not pay tithes on anything.<sup>127</sup> Furthermore, priests and the poor (who owned no land or animals) were exempt from tithes.

Finally, was the tithe in the Mosaic law a tax? A tax is a required contribution for the support of government; a religious contribution is a voluntary offering to support

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<sup>124</sup> *Maaseroth*, 1.1. See also the comments on expansion by Blomberg, *Neither Poverty*, 136.

<sup>125</sup> Frederick C. Grant, *The Economic Background of the Gospels* (London: Oxford, 1926), 95, n. 1. See also Cowles, *Scriptural Teaching*, 7, 15; S. M. Lehrman, *Hebrew-English Edition of the Babylonian Talmud: Terumoth* (London: Soncino Press, 1989), introduction.

<sup>126</sup> Grant, *Economic Background*, 95, n. 1. The rabbis eventually applied tithes to Babylonia, Egypt, Ammon, and Moab.

<sup>127</sup> *Ibid.* Cowles, *Scriptural Teaching*, 16–17, concludes from this that tithes were only intended for one class of people: landowners. While it is true that only landowners were liable to tithes, he apparently failed to consider that all Israelites were originally given land when it was divided. Also, even in 1613 in England (Bristol), tithes were still connected to the land and not monetary increase (like retail profits) (see Hill, *Economic Problems*, 80–81, 89). Products from greenhouses were not liable to tithes (*ibid.*, 82) and, for a time (after 1549), laborers were even exempted from paying tithes (*ibid.*, 86).

Table 5. Different views on the Hebrew tithe

One Tithe <sup>128</sup>	Kline, Oliver, Fisher, Castillo, Campbell, Morley, Oxtoby, Merrill, Milgrom, Kaufmann, Vischer, Driver, Gray, Harrell, Peterson, Holmes
Two Tithes <sup>129</sup>	Barker, Henderson, Mishnah, Craigie, Verhoef, Harshman, Stewart, Babbs, May, Simpson, Muncy, Mizell, Clearwaters
Multiple <sup>130</sup>	Smith, Murray, Kane, Speer, Peck, Rigby, McConaughy, Robertson, L. Williams, Wretlind, Cunningham, B. Williams, Masters, Shaddix, Rashi, Abraham Ibn Ezra
Three Tithes <sup>131</sup>	Lansdell, Blomberg, Rooker, Fagan, Josephus, Tobit, MacArthur, Shaw, Cook, Duncan, Hensey, Leavell, Crawford, Lovejoy, Burroughs, Salstrand, Dillard, Kauffman, Moore, Hastings, Young, Towns, Alcorn, Gill, Burkett, Ward, Friesen

<sup>128</sup> Those in this column either view the subsequent passages as replacing the former, harmonize all the tithe passages into one tithe, or utilize the Documentary Hypothesis (i.e. the Source Theory of Pentateuchal authorship or JEDP) theory and say that Israel disregarded earlier laws and only gave one tithe per year. For an analysis of the latter view of the Pentateuch, see David R. Hildebrand, "A Summary Of Recent Findings In Support Of An Early Date For The So-Called Priestly Material Of The Pentateuch," *JETS* 29, no. 2 (1986): 139–46. See Meredith G. Kline, *Treaty of the Great King: The Covenant Structure of Deuteronomy: Studies and Commentary* (Grand Rapids: Eerdmans, 1963), 87; Oliver, "Investigation of Tithing," 41–50; Fisher, "Old Testament Tithe," 42–54; Castillo, "Tithing in the Old Testament," 53–59; Campbell, "Tithe in the Old Testament," 1–6; Morley, "Tithe," 780; Oxtoby, "Tithe Among the Hebrews," 3, 7; Merrill, *Deuteronomy*, 240–41; Milgrom, *Numbers*, 435; Kaufmann, *Religion of Israel*, 189–91; Vischer, *Tithing*, 3–7; Driver, *Deuteronomy*, 168–73; Gray, *Numbers*, 234; Harrell, *Stewardship*, 36; Peterson, *Stewardship*, 83; Holmes, "Tithing," 42–45.

<sup>129</sup> Barker, "Hebrew Tithe," 63, 74, 93–98; Henderson, "Doctrine of the Tithe," 3; *Maaseroth* 1.1–5.8 and *Maaser Sheni* 1.1–5.15; Craigie, *Deuteronomy*, 233; Verhoef, *Haggai and Malachi*, 304; Harshman, *Christian Giving*, 60–61; Stewart, *Tithe*, 40; Babbs, *Law of the Tithe*, 27–30; May, *Law of God*, 14–18; Simpson, *He That Giveth*, 55–56; Muncy, *Christian Stewardship*, 121–24; Mizell, "Standard of Giving," 26–27; Clearwaters, *Stewardship Sermonettes*, 11, 17, collapses the Levitical and Festival Tithes into one tithe and keeps the Charity Tithe distinct, resulting in 15% giving per year (including first fruits). Berghoef and DeKoster, *God's Yardstick*, 69, come to a similar conclusion as Clearwaters, as does U. Z. Rule, *Old Testament Institutions: Their Origin and Development* (London: S.P.C.K., 1910), text-fiche, 328–33.

<sup>130</sup> This refers to those who hold to multiple tithes, but left the precise amount undefined. Smith, *Dictionary of the Bible*, 703; Murray, *Beyond Tithing*, 74; Layman [Kane], *Tithing and Its Results*, Pamphlet No. 1; Speer, *God's Rule*, 258–60; [Peck], *Universal Obligation*, 24; Rigby, *Christ our Creditor*, 41; McConaughy, *Money the Acid Test*, 123; Robertson, *Five Times*, 112; Williams, *Financing*, 46–47; Wretlind, "Exegetical Investigation," 2:25–29; Cunningham, *Creative Stewardship*, 102; Williams, "Practice of Tithing," 18–21; Masters, *Tithing*, 21; Shaddix, "Tithe," 66. For Rashi and Abraham Ibn Ezra, see Cohen, *Soncino Chumash*, 1068.

<sup>131</sup> Lansdell, *Sacred Tenth*, 56–66; Blomberg, *Neither Poverty*, 89; Rooker, *Leviticus*, 328; A. R. Fagan, *What the Bible Says About Stewardship* (Nashville: Convention Press, 1976), 50; Josephus, *Antiquities* 4.8.22; *Tob* 1:6–9; MacArthur, *God's Plan for Giving*, 43–44; Shaw, *God's Financial Plan*, 47; Cook, *Systematic Giving*, 54; Duncan, *Christian Stewardship*, 48–51; Hensey, *Storehouse Tithing*, 31–33; Leavell, *Training*, 14; Crawford, *Christian Stewardship*, 20; Lovejoy, *Stewardship*, 92; Burroughs, *Grace of Giving*, 116; Salstrand, *Tithe*, 25–29; Dillard, *Good Stewards*, 83; Kauffman, *Christian Stewardship*, 65;

religion. The tithe in Num 18:21 contains similar features to a tax. However, since the people were told to direct their tithes toward Yahweh (Num 18:24), it also seems to be a gift and an act of worship. It is explicitly referred to as an offering (תְּרוּמָה; *terumah*), not a tax. If he had wanted to refer to a tax, Moses would have used possibly מַכְס (mekes) (cf. Num 31:28) or מְדָה (*middah*) (Ezra 7:24; Neh 5:4; both mean “tax” or “tribute”). Num 18:29 refers to this tithe as a מַתָּנָה (*mattanah*; “gift”); so while Lev 27:30–33 is clear that the tithe belongs to the Lord, Numbers 18 makes this a gift, an offering, an act of worship.<sup>132</sup> 2 Chron 24:6, 9 is describing the requirement given in Exod 30:11–16. While Exod 30:13 uses תְּרוּמָה (*terumah*; “offering”)<sup>133</sup> to describe the required payment, 2 Chronicles 24 uses מַסָּאָה (*maseth*; “tax”).<sup>134</sup> Therefore, these concepts should not be viewed in an either/or fashion; rather, because of the union between the government and religion, these concepts were united. The description of a tax appears to be inadequate by itself.<sup>135</sup>

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Ward, *Creative Giving*, 29–30; Moore, *Found Faithful*, 24; Hastings, *My Money and God*, 62; Paschall, “Tithing,” 167; Samuel Young, *Giving and Living: Foundations for Christian Stewardship* (Kansas City: Beacon Hill Press, 1974; reprint, Grand Rapids: Baker, 1976), 24; Towns, *Tithing is Christian*, B-11; Friesen, with Maxson, “Giving and Wisdom,” 357; Alcorn, *Money*, 207; Gill, *Stewardship*, 63; Burkett, *Giving & Tithing*, 36–39.

<sup>132</sup> For the above analysis, see Fisher, “Old Testament Tithe,” 34–36.

<sup>133</sup> Brown, Driver, and Briggs, *Lexicon*, 929, say it means a contribution or offering for religious purposes.

<sup>134</sup> Brown, Driver, and Briggs, *Lexicon*, 673, say this word contains the sense “tax.” Furthermore, the NLT, NIV, and NET translate it “tax” (NASB [1995] translates it “levy”).

<sup>135</sup> See also William Hendriksen and Simon J. Kistemaker, *New Testament Commentary: Exposition of Thessalonians, the Pastorals, and Hebrews* (Grand Rapids: Baker, 1995), 187, for support of the relationship between taxes and tithing. At stake with this question is whether the tithe was solely part of the judicial law and, if so, now that the church is separated from the state, no longer applicable.

The concept of the tithe in the Pentateuch is much more elaborate than giving ten percent of one's increase. These conclusions will be compared with the conclusions of the Genesis narratives in order to understand if tithing *as presented in the Mosaic law* existed prior to Sinai.

### **Mosaic Law and Pre-Sinai Tithing Compared**

Some modern tithing advocates have proposed that God commanded tithing from the beginning. From this, they view the tithe of Abraham and Jacob as being consistent with tithing in the Mosaic law. However, when the two time periods are compared, the differences far outweigh the similarities.

#### Abraham's Tithe and the Mosaic Law

There are a few indicators that suggest that Genesis 14 should not be understood as a reference to tithing consistent with Mosaic law tithing. First, tithing in the Mosaic law is a consistent, systematic action. If Abraham was tithing consistently, who received the other tithes? Did Melchizedek engage in an itinerant ministry and collect tithes on behalf of God?<sup>136</sup> Snoeberger contends that Melchizedek was most likely the king of the town of Salem and functioned as a priest for that town or clan *only*.<sup>137</sup> Second, Abraham gave a tenth of what he recovered. Heb 7:4 refers to Abraham giving a tenth of "the spoils." Therefore, Scripture never describes Abraham as giving a tenth *of his possessions*. Third, nothing in the present passage indicates that Abraham *continually*

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<sup>136</sup> If Abraham's tithe is a specific type of tithe (of the spoils of war) as described in Selden, *Historie of Tithes*, 24–34 (esp. 25), and Lansdell, *Sacred Tenth*, 13, then this is a stronger argument for this being a one-time gift. Shaddix, "Tithe," 64, also refers to the existence of this kind of tithe.

<sup>137</sup> See Snoeberger, "Pre-Mosaic Tithe," 78–84.

gave a tenth of his increase.<sup>138</sup> The modifying phrase “he recovered” does suggest that this was a one-time action rather than a continual pattern. Fourth, Abraham was not obeying some pre-revelation of the Mosaic law. According to Num 31:27–29, the Israelites were commanded to “set apart one out of every five hundred [of the spoils] as the LORD’s share” and to give it to the priest as an offering to Yahweh. Therefore, the stipulated amount required by the Mosaic law for spoils won in battle is different than what Abraham actually offered Melchizedek in Genesis 14.<sup>139</sup> For these reasons, the argument that Abraham in Genesis 14 gave to Melchizedek a tithe in accordance with the Mosaic law is unsubstantiated.

In summary, Abraham gave a tenth of the spoils<sup>140</sup> to Melchizedek; but the Mosaic law gives a different computation of what is required in battle victory.<sup>141</sup> The argument that God’s people consistently practiced tithing from at least Abel onward has little substance. Abraham’s offering is not consistent with the requirements of the Mosaic law.<sup>142</sup> This does not constitute a contradiction, but demonstrates that Abraham’s gift to Melchizedek should be distinguished from the Mosaic law’s prescriptions for tithing (see Table 5).

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<sup>138</sup> See Murray, *Beyond Tithing*, 68.

<sup>139</sup> Note also that the Hebrew word used in Num 31:28 to describe this contribution was מִקָּח (*mekes*), a word referring to a tax.

<sup>140</sup> See note 29 and surrounding discussion.

<sup>141</sup> Cf. Emerton, “The Riddle of Genesis XIV,” 405–6, who maintains that the Genesis 14 tithe and the tithe in Deuteronomy 14 are different.

<sup>142</sup> See Martin, *Tithing Dilemma*, 21.

Table 6. The differences between Abraham's tithe and the Mosaic law tithe

Abraham	Mosaic law
connected to a vow	not subject to vows
occasional	systematic
for Melchizedek (a priest)	(partially) for the Levites
voluntary	compulsory
not of his possessions	tithe on increase of possessions
ten percent	Averages twenty percent

For these reasons, Genesis 14 provides no evidence that Abraham was obeying some form of the Mosaic law revealed before Sinai.<sup>143</sup> Davis maintains that since Scripture gives no elaboration concerning Abraham's gift, tithing must have been a common practice.<sup>144</sup> However, since tithing was common among other pagan nations at that time, no explanation was needed.<sup>145</sup> Abraham was never commanded to systematically give a tenth, and there is no evidence that Abraham ever tithed again.<sup>146</sup> It is conceivable that Abraham learned this practice from Babylonian religion.<sup>147</sup> Snoeberger's conclusion is judicious that Abraham's giving of a tithe to Melchizedek should be considered a "voluntary reciprocation for the priestly functions performed by Melchizedek and a thank offering given to God for the success of the military excursion."<sup>148</sup> The context of Gen 14:20–24 seems to assume that Abraham did not have

<sup>143</sup> For a similar conclusion, see Wretling, "Exegetical Investigation," 2:22; Tilton, *Tithe*, 9.

<sup>144</sup> See Davis, "Are Christians Supposed to Tithe," 87.

<sup>145</sup> See note 60.

<sup>146</sup> See MacArthur, *God's Plan for Giving*, 73.

<sup>147</sup> Rule, *Old Testament Institutions*, 346; A. H. Sayce, *Patriarchal Palestine* (London: S. P. C. K., 1895), 175, says, "Abraham must have been familiar with the practice."

<sup>148</sup> Snoeberger, "Pre-Mosaic Tithe," 86. See also Franz Delitzsch, *A New Commentary on Genesis*, trans. Sophia Taylor (Minneapolis: Klock & Klock, 1978), 1:410.

to give any of the spoils to Melchizedek or God.<sup>149</sup> Murray concludes: “Indeed, if Abram’s tithing is any kind of model for Christians, it provides support only for *occasional tithes of unusual sources of income.*”<sup>150</sup>

#### Jacob’s Tithe and the Mosaic Law

Was Jacob’s tithe consistent with the description of tithing in the Mosaic law? Nowhere in Genesis is Jacob ever recorded as giving this tithe to God.<sup>151</sup> Davis contends that “[n]o details are given as to why Jacob specified a tenth,” nor “how the tithe would be given,” nor “to whom the tithe would be given.”<sup>152</sup> These questions pose a puzzling problem for tithing advocates.<sup>153</sup> While Jacob did return to Bethel (see Gen 35:1–15), it was only after God prompted him to do so. He made an altar and poured a drink offering and oil on it, but no mention is made of him tithing.<sup>154</sup> Since Jacob appears to have been acting in unbelief when he made his vow to tithe, and since there is no subsequent mention of his vow being fulfilled, this passage provides a weak foundation for tithing as

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<sup>149</sup> See Wenham, *Genesis*, 1:317.

<sup>150</sup> Emphasis added. Murray, *Beyond Tithing*, 69.

<sup>151</sup> See Murray, *Beyond Tithing*, 70; Cowles, *Scriptural Teaching*, 12; Tilton, *Tithe*, 10. See also Augustine Pagolu, *The Religion of the Patriarch* (London: Sheffield, 1999), 172, who says that the text of Genesis “shows no concern that Abraham paid his tithe to a pagan king, or whether Jacob ever paid his promised tithes at all.”

<sup>152</sup> Davis, “Are Christians Supposed to Tithe,” 87. It should be mentioned that Davis has no problem with this lack of references; he dismisses these questions without attempting to answer them.

<sup>153</sup> While the text of Genesis does not appear to care to answer these questions, the author of *Jubilees* did. *Jub* 32 contains the following: Levi was at Bethel and had a dream that he was made priest (32:1). When Jacob woke up, he tithed to Levi his son (32:2). This is followed (32:10–11, 15) by statements that the law of tithing is forever established. *Jubilees* answered the question of whether or not Jacob fulfilled the vow and to whom he gave his tithe.

<sup>154</sup> Cf. Oliver, “Tithing,” 37.



a universal law.<sup>155</sup> It appears more likely that Jacob, with his vow to tithe, was either following in the footsteps of Abraham or borrowing a practice from the surrounding pagan nations.<sup>156</sup> Oliver's conclusion is judicious that because Jacob is never said to have fulfilled his vow does not "suggest that Jacob 'welshed' on his promise to God, but rather to show that insofar as God was concerned, the matter of Jacob's offer to tithe was insignificant."<sup>157</sup>

Jacob's "ifs" in the contract detract from this being a pre-existent form of the Mosaic law. It is doubtful that Jacob would have put a condition on something he believed to be a law from God.<sup>158</sup> Because Jacob is never depicted as fulfilling the tithe, it is difficult, but not impossible, to compare this tithe with the Mosaic law. First, tithing in the Mosaic law is not to be done as a vow and certainly not after God has fulfilled his part of a deal. All of Israel was required to tithe. In fact, Leviticus 27 refers to tithes as not being subject to vows. Second, the twenty years that elapsed between the vow and when Jacob may have fulfilled his vow represents an example of an occasional tithe, rather than the system seen in the Mosaic law. Third, if the phrase "all that You give me"

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<sup>155</sup> However, Ross, "Jacob's Vision," 234, contends that Jacob's "acts formed a pattern for later worshipers to follow in the offering of their devotion and their substance to God." Whether or not Jacob's *promise to tithe* "formed a pattern" is probably too much to ask of the text. First, Jacob is never described as fulfilling this promise. Second, Jacob never develops a "pattern" of tithing himself.

<sup>156</sup> See Snoeberger, "Pre-Mosaic Tithe," 92. Note that Thomas J. Whartenby, Jr., "Genesis 28:10–22," *Interpretation* 45 (1991): 404, who generally views Jacob positively in this passage, concludes by saying: "The man who has always lived by his wits now seeks to strike a bargain. To the God who made gracious and unconditional promises, Jacob makes a very guarded and conditional vow: If you deliver, I will serve."

<sup>157</sup> Oliver, "Tithing," 37.

<sup>158</sup> See Martin, *The Tithing Dilemma*, 22, who adds that "[n]o one treats known Laws in such a fashion."

refers to any increase of any kind, this would be inconsistent with the tithe laws, since only certain products were liable to tithes.

### Conclusions

It is dubious to declare that Abraham and Jacob's tithes were consistent with tithing in the Mosaic law. If Abraham and Jacob both gave one-tenth to God, the actual law of tithing as contained within the Mosaic law was *more* than one-tenth. Regardless of the exact percentage prescribed in the Mosaic law, they were not obeying the Mosaic tithing laws. Finally, the Levites were the only appointed recipients of the tithes in the Mosaic law. While this is not (overly) problematic for the Abraham narrative (see Heb 7:1–10), it is for Jacob's since there is no indication of a possible recipient of the tithe; only speculation can answer that question.<sup>159</sup> The texts that discuss tithing prior to the Mosaic law do not portray tithing as a systematic, continual practice but as an occasional, even exceptional, form of giving.

The evidence from the period prior to the Mosaic law suggests that no system of tithing was in place. Scripture records no command to tithe and thus the evidence that any systematic tithing existed prior to the giving of the law is scarce. What is more, all giving discussed prior to the Mosaic law is voluntary.<sup>160</sup> In fact, many passages throughout the Old Testament discuss voluntary giving.<sup>161</sup> Involuntary giving did exist as well, one

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<sup>159</sup> See note 153 above on *Jubilees*.

<sup>160</sup> However, according to Milgrom, *Cult and Conscience*, 61, while Abraham's and Jacob's tithes may have been voluntary, the narratives may have had an etiological purpose: "to prove that the rights of these two sanctuaries are hallowed by tradition, traceable in fact to the patriarchs themselves." They would then be evidence for annual compulsory tithing.

<sup>161</sup> See Chapter 5.

example being a twenty percent tax in Egypt.<sup>162</sup> Joseph, second only to Pharaoh, collected a twenty percent tax because of the coming drought. This tax was given to the Egyptian government.<sup>163</sup> Voluntary giving “is directed toward the Lord in an attitude of love and sacrifice,” and involuntary giving “is given to the national entity for the supply of the needs of the people.”<sup>164</sup>

### **Tithing in the Old Testament Historical and Prophetic Books**

After the Pentateuch, tithing is mentioned in seven passages: 2 Chron 31:5–6, 12; Neh 10:38–39; 13:5, 12; Amos 4:4; and Mal 3:8.<sup>165</sup> The Malachi and Nehemiah passages will receive more attention since they are more significant for the current purposes. However, each passage will now be examined in canonical order.

#### 2 Chronicles 31:5–12

The passage in 2 Chronicles does not add significantly to the discussion on tithing. Similar to the situation in Nehemiah, Hezekiah (see 31:4) commanded that tithing begin again. The people responded with abundant giving as they obeyed the law. Verses 5 and 6 mention tithes of both harvested and animal items. Verse 6 also mentions that the tithes of the “sacred gifts” are “consecrated” to Yahweh. According to Payne, this refers

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<sup>162</sup> See Gen 41:34; 47:24.

<sup>163</sup> It seems interesting that the tax before the Mosaic law was twenty percent, during the Mosaic law the tithe equaled between twenty to twenty-three and one-third percent, and now, in the United States, the federal income tax for the average American family ranges from approximately twenty to thirty percent.

<sup>164</sup> MacArthur, *God's Plan for Giving*, 75.

<sup>165</sup> Note that no mention of tithing occurs in the Wisdom Literature (though Proverbs contains many verses on giving and money matters) and the Major Prophets.

to “these token portions of the offerings that became the property of the priests who presented them.”<sup>166</sup>

2 Chron 31:10–12 is important for an understanding of Mal 3:10 (see below) since it depicts the tithes that were leftover from the offerings of the Israelites. Therefore, Azariah (the chief priest) had rooms prepared to store the collected tithes. This is the beginning of the use of the storehouse.<sup>167</sup>

#### Amos 4:1–4

Amos was a prophet from the Southern Kingdom sent to the Northern Kingdom. He lived around reign of Jeroboam in Israel (793–753 B.C.) and Uzziah in Judah (791–740 B.C.) (Amos 1:1). Amos was written probably around 760–750 B.C.<sup>168</sup> This period was a time of great material and military success.<sup>169</sup> Amos 7:14 says that he was a

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<sup>166</sup> J. Barton Payne, *1 and 2 Chronicles*, Expositor’s Bible Commentary, vol. 4, (Grand Rapids: Zondervan, 1988), 539.

<sup>167</sup> Hezekiah’s reign was from around 729–686 B.C. (so Walter C. Kaiser Jr., *A History of Israel: From the Bronze Age Through the Jewish Wars* [Nashville: Broadman & Holman, 1998], 376). Note that many dates around this time period have been proposed: 721–693 B.C. (Karl F. Kramer, *A Chronological Chart of Salvation History* [New York: Herder & Herder, 1968], 12), 722–694 B.C. (Jeremy Hughes, “The Chronology of the Hebrew Bible” [Ph.D. diss., Merton College, Oxford University, 1986], 251). However, Philip Mauro, *The Chronology of the Bible* (Boston: Hamilton, 1922), 72, says that Hezekiah’s reign as sole king began in 643 B.C. Note that Barndollar, “Scriptural Tithe,” 254, says: “There is no record when these store-rooms were first instituted.”

<sup>168</sup> See Andrew E. Hill and John H. Walton, *A Survey of the Old Testament* (Grand Rapids: Zondervan, 1991), 370 (750–748 B.C.); William Sanford Lasor, David Allan Hubbard, and Frederic William Bush, *Old Testament Survey: The Message, Form, and Background of the Old Testament*, 2d ed. (Grand Rapids: Eerdmans, 1996), 244 (about 760 B.C.); Bill T. Arnold and Bryan E. Beyer, *Encountering the Old Testament: A Christian Survey* (Grand Rapids: Baker, 1999), 23 (760 B.C.); and R. K. Harrison, *Introduction to the Old Testament: with a comprehensive review of Old Testament studies and a special supplement on the Apocrypha* (Grand Rapids: Eerdmans, 1969), 884 (750 B.C.).

<sup>169</sup> Raymond B. Dillard and Tremper Longman III, *An Introduction to the Old Testament* (Grand Rapids: Zondervan, 1994), 375.

“rancher”<sup>170</sup> and a cultivator of sycamore trees.<sup>171</sup> In Amos 4:1–3, the prophet exposes the “insensitive, coarse, indulgent life of the wealthy women of Samaria and Jerusalem.”<sup>172</sup> These women, whose husbands were already oppressing the poor, encouraged their husbands to oppress them even more. However, God makes an oath that judgment will come upon them. Amos 4:4 declares that these oppressors still attended worship! Amos sarcastically calls them to worship at Bethel.<sup>173</sup>

One view of this verse would be that Amos was exaggerating: while sacrifices were to be brought once a year, he says to bring them every day; while tithes were to be brought once every three years (if this is a reference to Deut 14:28), he says every three days. However, Smith thinks it refers to the typical procedure of a pilgrimage to a shrine. The first day included animal sacrifices, and on the third day the tithes would be presented.<sup>174</sup> McComiskey, acknowledging the practice of the cult center at the time, still believes that Amos was using hyperbole: “It is as though he was telling them that even if they sacrificed every morning and tithed every three days so that they had something to boast about, in the end they were only engaging in acts of rebellion against God.”<sup>175</sup>

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<sup>170</sup> The term “rancher” is preferred by Lasor, Hubbard, and Bush, *Old Testament*, 782, n. 1.

<sup>171</sup> Note the words by Harrison, *Old Testament*, 884: “Cultivators of this fig found it necessary to perform an incision on the fruit when it was about an inch in length, some three or four days before it was harvested.” This was Amos’ task (Harrison, *Old Testament*, 885). However, Lasor, Hubbard, and Bush, *Old Testament*, 782, n. 1, say that Amos probably used the figs to feed his sheep.

<sup>172</sup> Ralph L. Smith, “Amos,” in *The Broadman Bible Commentary*, vol. 7, ed. Clifton J. Allen (Nashville: Broadman, 1972), 103.

<sup>173</sup> *Ibid.*, 104.

<sup>174</sup> Smith, “Amos,” 105.

<sup>175</sup> Thomas Edward McComiskey, *Amos*, Expositor’s Bible Commentary, vol. 7 (Grand Rapids: Zondervan, 1985), 305.

Regardless, these tithes were being offered at an altar in Bethel, the very place Jacob made his vow. After the split of the Northern and Southern Kingdoms, Jeroboam set up an altar in Bethel and Dan to provide a place of worship for Israel other than Jerusalem, the place God had chosen (see 1 Kgs 12:26–33). Furthermore, he appointed priests that were not in the lineage of Levi (1 Kgs 12:31). Therefore, the description of tithing in Bethel has no impact on the understanding of tithes in the Mosaic law because these tithes were a different kind. The only use this passage contains regarding tithing in the Mosaic law is as a further illustration of the proliferation of distinct tithing laws throughout the ancient Near East.

The message of the prophet Amos regarding tithes in some ways anticipates Jesus' message in Matt 23:23 and Luke 18:9–14: do not neglect the weightier matters of the Law, or your tithing is essentially in vain.<sup>176</sup> As Rooker puts it, people were placing “an imbalanced value on the giving of the tithe”<sup>177</sup> while neglecting other responsibilities.<sup>178</sup>

#### Nehemiah 10:37–39; 13:5, 12

In about 445 B.C., Nehemiah left Persia and went to Jerusalem to rebuild the city.<sup>179</sup> Neh 10:32–39 contains a commitment by Israel to support the temple and those

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<sup>176</sup> This applies if the popular “hyperbole interpretation” mentioned above is correct.

<sup>177</sup> Rooker, *Leviticus*, 328.

<sup>178</sup> There are various other ways this text has been understood (e.g. see Rule, *Old Testament Institutions*, 334; A[bin] van Hoonacker, *Le Sacerdoce Lévitique dans la loi et dans l'histoire des Hébreux* [London: Williams & Norgate, 1899], text-fiche, 391–95), but the text is not significant for the general purpose of this discussion.

<sup>179</sup> See Dillard and Longman, *Old Testament*, 182, 439; Arnold and Beyer, *Old Testament*, 23, 269; Kramer, *Chronological Chart*, 17; Kaiser, *History of Israel*, 438.

serving it.<sup>180</sup> In this passage, Nehemiah imposes a tax, to be paid yearly, of a third part of a shekel.<sup>181</sup> First, this was a tax used for various items in the temple (see Neh 10:33). It was completely separate from the tithe. This tax had become necessary because the subsidy from Persia was inadequate and the Davidic dynasty could no longer help.<sup>182</sup>

Second, people were also required to bring firewood for the perpetual fire in the temple. Third, Nehemiah commanded them to bring their first fruits. The first fruits went to those caring for the temple and were the first crops to come up out of the ground;<sup>183</sup> no crop could be eaten until the first fruits had been offered.<sup>184</sup>

Neh 10:37 describes the Levites as going out to the towns and collecting the tithes (as opposed to having the tithes brought to them).<sup>185</sup> A priest was to accompany the Levites during their collection, and the Levites, when they brought the tithe back to the temple, were to give a “tithe of the tithes” (10:38) to support the “priests that minister, and the gatekeepers and the singers” (10:39).

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<sup>180</sup> Emmett Willard Hamrick, *Ezra–Nehemiah*, Broadman Bible Commentary, vol. 3 (Nashville: Broadman, 1970), 495.

<sup>181</sup> For an adequate explanation of this offering with its possible mention in Exodus and Matthew and the controversy regarding the amount, see Edwin Yamauchi, *Nehemiah*, Expositor’s Bible Commentary (Grand Rapids: Zondervan, 1988), 742, and Raymond A. Bowman, and Charles W. Gilkey, *Nehemiah*, The Interpreter’s Bible, vol. 3 (New York: Abingdon, 1954), 764.

<sup>182</sup> Hamrick, *Ezra–Nehemiah*, 495.

<sup>183</sup> The Torah actually only lists seven kinds of plants that applied to the “firstfruits law” (cf. Exod 23:19; 34:26; Lev 19:23–24; Num 18:13; Deut 26:1–11). See Yamauchi, *Nehemiah*, 743.

<sup>184</sup> Hamrick, *Ezra–Nehemiah*, 496.

<sup>185</sup> Bowman and Gilkey, *Nehemiah*, 768, point out the inadequacy of the translation in 10:37 and prefer, rather than the Levites going out to the *towns*, “wherever the Hebrew law of the tithe was operative.” Still, the concept of the Levites “going out” is present.

Neh 13:5–12 describes the situation in which Nehemiah found the temple and Levites upon his return from Persia.<sup>186</sup> The Levites had not been receiving their portion and had returned to their fields to survive, thus neglecting the house of God. Shockingly, not only had the Israelites ceased tithing, Eliashib the priest put Tobiah, an enemy of Nehemiah (Neh 2:19; 4:3, 7; 6:1, 12, 19), into the area that the offerings, including the tithes, were formerly stored. Therefore, Nehemiah appointed faithful men to oversee the collection to make sure it was done properly (13:13). Interestingly, no tithe of the livestock was mentioned.<sup>187</sup>

This passage raises some interesting questions for tithing advocates. Does the tax Nehemiah imposed in 10:33 continue? Obviously Christians cannot give one-third of a shekel, but what about some equivalent amount? Is there any parallel to supplying firewood for the temple?<sup>188</sup> How does the first fruits command apply? Finally, and most intriguingly, should pastors (who have replaced the Levites/priests in their thinking) go out to *collect* the tithes to make sure they are being paid?<sup>189</sup> The problem during Nehemiah's time was that the people were not bringing in the tithes, so his solution was to go and collect the tithes. The contemporary church, too, has those who are delinquent in paying their tithes. If tithing continues into the present administration, and a church has a problem with members not tithing, should the pastors go and collect the tithes as

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<sup>186</sup> Nehemiah had spent about twelve years in Judah, and then he returned to the court of Artaxerxes I in Persia. His length of stay away from Judah is unknown. See Hamrick, *Ezra–Nehemiah*, 504.

<sup>187</sup> Also noted by Bowman and Gilkey, *Nehemiah*, 810.

<sup>188</sup> Such as a separate offering for paying the electric bill.

<sup>189</sup> Apparently Rushdoony, *Institutes*, 3:12, rejects this when he says “God could have required that state and/or church make tithing mandatory and forcibly collect tithes.” Later he says that Scripture never commands ecclesiastical enforcement (ibid.).



Nehemiah prescribed for his time? Finally, when the text says, “Thus we will not neglect the house of our God” (NASB [1995]), it provides more evidence that tithes were integrally connected to the old covenant, specifically, the temple.

Nehemiah may provide some valuable information for Malachi 3. The background for Malachi may be the period between Nehemiah’s visits to Jerusalem.<sup>190</sup> As mentioned above, when Nehemiah left Palestine for a time, the people ceased to tithe, and the temple staff had to leave the temple to support themselves. When Nehemiah returned, he reinstated tithing (Neh 13:12).

#### Malachi 3:6–12

Most scholarship has decided that the dates for the events in Malachi took place between 475–450 B.C.<sup>191</sup> However, Kaiser disagrees. He concludes that Malachi was written around 433–425 B.C. when Nehemiah had left Jerusalem.<sup>192</sup> Kaiser reasons:

since Malachi predicates several of his arguments on the existence and knowledge of the Law of Moses (e.g., 4:4), his book must be dated after Ezra arrived in Judah (458 B.C.), for it was Ezra who restored the knowledge and authority of the Law of God (Ezra 7:14, 25, 26). . . . We prefer to consider Malachi a forerunner to Nehemiah, one who paved the way for the extensive reforms initiated by Nehemiah after he returned to Jerusalem the second time, sometime after 433 B.C. Dating the book of Malachi within this period is also suggested by the extensive parallels between the book and Nehemiah 13.<sup>193</sup>

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<sup>190</sup> See discussion below.

<sup>191</sup> See Dillard and Longman, *Old Testament*, 439 (475–450 B.C.); Arnold and Beyer, *Old Testament*, 470 (470–460 B.C.); and Kramer, *Chronological Charts*, 17 (470–460 B.C.).

<sup>192</sup> Kaiser, *History of Israel*, 445.

<sup>193</sup> Walter C. Kaiser Jr., *Micah–Malachi*, *The Communicator’s Commentary* (Dallas: Word, 1992), 433.

Even though it appears that Kaiser has used sound judgment in this conclusion, he does not have many followers.<sup>194</sup> Therefore, conclusions based upon his dating remain tentative.

Mal 3:6–12<sup>195</sup> has been used and misused by many preachers.<sup>196</sup> As one commentator aptly notes, “The major purpose of the prophet’s message was to rekindle the fires of faith in the hearts and minds of a discouraged people.”<sup>197</sup> The fact that the Jews were withholding tithes is an indication of a greater disobedience of the nation. The main purpose of this section is a call to repentance and a reminder of God’s faithfulness, which Malachi illustrates with the specific issue of tithes and offerings.<sup>198</sup> In spite of people’s sins, God loved them and patiently waited for them to return.<sup>199</sup> As Smith comments, “Yahweh waits to be gracious unto his people; but the exercise of his grace is conditioned upon a proper attitude of mind and heart on the part of the would-be recipients.”<sup>200</sup>

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<sup>194</sup> See note 191.

<sup>195</sup> These verses are seen as a unit by Smith, *Micah–Malachi*, 331; Verhoef, *Haggai and Malachi*, 298; Greg Long, “Give Offerings to God: Malachi 3:6–18,” *Theological Educator* 36 (1987): 116. Contra Carl F. Keil and Franz Delitzsch, *Biblical Commentary on the Old Testament*, trans. James Martin (Edinburgh: T. & T. Clark, 1889), 2:462, who say the unit is 3:7–12.

<sup>196</sup> See Ralph L. Smith, “The Tithe,” *Biblical Illustrator* 7, no. 4 (1981): 22. See Badillo, *Tithing*, 4–16, for his discussion on how Heb 6:4–8 is the interpretive key for Mal 3:8–11. His argument falls short of convincing.

<sup>197</sup> Long, “Give Offerings to God,” 116.

<sup>198</sup> *Ibid.*, 117. Similarly, Bennett, “Malachi,” 389, says that the most important matter in this passage is that of disobedience. See also Boice, *Minor Prophets*, 2:254.

<sup>199</sup> Raymond Calkins, *The Modern Message of the Minor Prophets* (New York: Harper, 1947), 135.

<sup>200</sup> John Merlin Powis Smith, *A Critical and Exegetical Commentary on the Book of Malachi*, International Critical Commentary (Edinburgh: T. & T. Clark, 1912), 69.

The passage begins with the Lord stating that he does not change. Apparently, some had become weary of waiting and they thought that God had changed his mind and become unfaithful; Yahweh categorically denies this. In fact, Yahweh is not the only one who does not change; the sons of Jacob, likewise, fail to change by failing to repent of their sins.<sup>201</sup>

Mal 3:6 opens with a shift in its addressees; the prophet is now addressing Israel, not just the priests.<sup>202</sup> In addition, the question arises as to which tithe Malachi is referring. Is he referring to one specific tithe, or is he referring to all the tithes in the Pentateuch? Most likely, Malachi has in mind the law in Num 18:21, not Deut 14:22–29.<sup>203</sup> In Deut 14:22–27, the Israelites were to bring their tithe to Jerusalem, and the people were to celebrate with the priests; the people were partakers in the feast, and the tithe still belonged to the people. In Malachi 3, the tithe is to be brought into the “storehouse.”

When faced with the charge that they had robbed God, the people (naturally) asked, “How have we robbed God?” This may indicate that the priests were not fulfilling their task of instructing the people in the Mosaic law (Mal 2:6, 8) and the people were “destroyed from lack of knowledge (Hos. 4:6).”<sup>204</sup> The answer is the famous dyad: in

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<sup>201</sup> See Smith, *Micah–Malachi*, 331–32.

<sup>202</sup> Burton L. Goddard, *Malachi, The Biblical Expositor: The Living Theme of the Great Book*, vol. 2 (Philadelphia: A. J. Holman, 1960), 385.

<sup>203</sup> See Robert C. Dentan and Willard L. Sperry, *The Book of Malachi*, *The Interpreter’s Bible*, vol. 6 (New York: Abingdon, 1956), 1140; Smith, *Malachi*, 71.

<sup>204</sup> Verhoef, *Haggai and Malachi*, 303.

tithes and offerings.<sup>205</sup> The presence of the article before both nouns suggests that the reference is to the tithes and offerings prescribed in the Mosaic law.<sup>206</sup> The concern here is with “the compulsory contributions for the support of the temple staff.”<sup>207</sup> The Levitical Tithe was already discussed above; for the present purposes, it will suffice to reiterate that this tithe was meant for the Levites and priests. Blaising provides excellent insight by contrasting the problem with Israel in this oracle (the fifth) with the second oracle (Mal 1:6–2:9) in that the second oracle dealt with the *quality* of the offerings and the fifth oracle dealt with the *quantity* of the offerings.<sup>208</sup>

However, what is the referent of “offerings”? One fact that may explain why this passage is frequently misapplied is that not many interpretations of this text deal with the question of how to define the term “offerings.”<sup>209</sup> Verhoef comments that the offering “was not taken from the cereal offering, or from the sin offerings, these being most sacred, but from the peace offerings and other sacred gifts, in the form of the breast of the wave offering, the thigh of the ram of ordination (Exod. 29:27, 28; etc.), cakes of leavened bread, etc. (Lev. 7:14). It was one of the chief sources of the priests’

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<sup>205</sup> John Calvin, *Commentaries on the Twelve Minor Prophets*, 5 vols., trans. John Owen (Grand Rapids: Baker, 1999), 585, inexplicably says the text refers to tithes and first fruits. His interpretation of the entire passage is against most treatments.

<sup>206</sup> Verhoef, *Haggai and Malachi*, 303.

<sup>207</sup> *Ibid.*, 298.

<sup>208</sup> See Craig A. Blaising, *Malachi*, *The Bible Knowledge Commentary: An Exposition of the Scriptures by Dallas Seminary Faculty, Old Testament* (Wheaton: Victor Books, 1985), 1584.

<sup>209</sup> For exceptions, see Verhoef, *Haggai and Malachi*, 304–5; Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2:462–64.

livelihood.”<sup>210</sup> Like tithes, these were compulsory contributions required by the Mosaic law for the temple staff.<sup>211</sup>

The prophet tells the sons of Jacob to bring the “whole” tithe into the storehouse. While this could refer to the idea that some people were tithing and others were not, it most likely means that the people were giving, but holding back the full amount required.<sup>212</sup>

To what does the “storehouse” refer? It does not refer to local churches.<sup>213</sup> It was an actual building used by the Levites to store all they received, like grains and livestock. The Levites would either use or sell these items as they saw need.<sup>214</sup> This storehouse is referenced in 2 Chron 31:10–12 and is not part of the Mosaic law but was added on for storage purposes.<sup>215</sup>

The offer to “test” God and the reward offered to the obedient Israelites if they gave their tithes and offerings also needs to be explored. It is unusual (though not

<sup>210</sup> Verhoef, *Haggai and Malachi*, 305.

<sup>211</sup> If Kaiser’s date for Malachi mentioned above (433 B.C.) is accepted, then it remains a strong consideration that the referent of “offerings” could be the other mandated contributions mentioned in Nehemiah 10. If this were the case, and Malachi 3 is held as a requirement for Christians, then all those mandated contributions in Nehemiah 10 would also remain binding, along with tithes.

<sup>212</sup> See Smith, *Malachi*, 72; Verhoef, *Haggai and Malachi*, 306. Note also Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2:463, who observe that the syntax puts an emphasis on the word “whole.”

<sup>213</sup> Contra George Davis, “Are Christians Supposed to Tithe,” 95: “That the ‘storehouse principle’ was carried over into the NT church is evidenced from several passages.” He cites Acts 4:34–35 and 1 Cor 16:1–2. He concludes, “the most logical conclusion is that the ministry of a local church should be financed by the tithes and offerings of its members” (ibid., 95).

<sup>214</sup> See Rushdoony, *Institutes*, 3:13.

<sup>215</sup> This historical background compromises those who say that “storehouse tithing” is mandated by Scripture.

unheard of) in the Old Testament for man to test God.<sup>216</sup> Smith's warning should be heard: "There is great danger in testing God when our hearts are not right (Mal 3:15),"<sup>217</sup> or testing God on one's own initiative. However, Malachi does not state this testing in universal terms, but limits it to the current situation by the phrase "test me now in this" in the middle of 3:10. The expression "in this" most likely refers to the current situation.<sup>218</sup>

The promised reward is threefold: (1) the windows of heaven will be opened, (2) God will prevent the devourer, and (3) the vines will not cast their fruit. The first promise is a promise of rain;<sup>219</sup> the second will keep locusts from destroying people's crops;<sup>220</sup> the third is a promise of abundant crops.<sup>221</sup> Alden observes that since "he was dealing with an agrarian society, the 'blessings' had to do with crops and the like."<sup>222</sup> Smith's corrective should be noted as well: "It may be that this passage in Malachi should be understood as a one-time, special act on God's part to renew the fires of faith in an age of skepticism

<sup>216</sup> Cf. Exod 4:1–9; Judg 6:36–40; 1 Kgs 18:22–39; Isa 7:11–12; Jer 28:16–17.

<sup>217</sup> Smith, *Micah–Malachi*, 334.

<sup>218</sup> See Daniel I. Block, class notes, "tithe, tenth." He says that "in this" may refer to "in this context" or "at this moment."

<sup>219</sup> See *ibid*; Verhoef, *Haggai and Malachi*, 308; Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2:464; Smith, *Malachi*, 72; Dentan and Sperry, *Malachi*, 1140. The combination of אַרְבָּה (*arubbah*) and שָׁמַיִם (*shamayim*) as a phrase occurs in Gen 7:11, 8:2; 2 Kgs 7:2, 19; and Mal 3:10. This phrase, every time, refers to rain and nothing else. This is an appropriate promise to make in Mal 3:10 since the context is an agricultural society. However, "rain" was the promise, and nothing else. A similar phrase occurs in Isa 24:18 (אַרְבֹּחַ מִמָּרוֹם), translated "windows from above") also refers to rain.

<sup>220</sup> See Verhoef, *Haggai and Malachi*, 308–9; Dentan and Sperry, *Malachi*, 1140.

<sup>221</sup> See Verhoef, *Haggai and Malachi*, 308–9; Dentan and Sperry, *Malachi*, 1140.

<sup>222</sup> Robert L. Alden, *Malachi*, Expositor's Bible Commentary, vol. 7 (Grand Rapids: Zondervan, 1985), 721.

and indifference. If so, then this is not an open-ended promise to bless in a material way anyone and everyone who tithes his possessions.”<sup>223</sup>

These are the most salient findings from the analysis of Malachi 3 with a view toward the continuation of the tithing requirement. In Malachi, the withholding of tithes was a sign of a larger pattern of disobedience. The tithe mentioned by the prophet is the Levitical Tithe (Num 18:21). The offerings to which reference is made were a primary source of livelihood for the priests and were required (not voluntary) offerings. The invitation to test God is limited to the context of Malachi 3 and should not be universalized. For this reason the promised reward, likewise, does not carry over to people who may tithe today. Furthermore, if this passage is consistently applied today, then offerings, that which tithing advocates refer to as the freewill portion of giving that occurs after one has tithed, are not freewill, but required *just like* tithes. Therefore, if someone were to give only ten percent (not that the Jews only gave ten percent) then they would still be in sin for robbing God of “offerings.” However, how much would an offering be today? This question eludes an answer for many reasons. First, tithing advocates do not consider offerings to be part of the minimum of giving as they do tithes. Second, the nature of what an offering was (see above) makes it nearly impossible to calculate a dollar amount or percentage amount for today. Therefore, Malachi 3 is virtually non-transferable into the new covenant.

Positively, Malachi is a strong reminder that motivation for giving should come from, among other things, a high regard for God’s honor.<sup>224</sup> Negatively, the conclusion

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<sup>223</sup> Smith, *Micah–Malachi*, 334.

<sup>224</sup> Mal 2:2 says, ““If you do not listen, and if you do not take it to heart to give honor to My

seems warranted that the present passage, at the very least, does not conclusively settle the question of whether or not tithing should continue into the new covenant period. Brandenburg's verdict is judicious: "The question of whether the command to tithe is applicable also for the new covenant era cannot be decided here."<sup>225</sup>

### Conclusions

While 2 Chronicles 31 did not add significantly to the discussion and Amos 4 was found to anticipate the thrust of Jesus' words in Matthew 23 and Luke 18, Neh 10:32–29 raised some issues that are indicative of the problems that occur when the Mosaic law is brought into the new covenant era without adequate consideration being given to the question of how the law was used and what its purpose was. The discussion of Malachi 3 surfaced similar problems and, at the least, demonstrated that the passage cannot legitimately be used to argue for the continuation of tithing into the new covenant. Passages that discuss tithing in the New Testament must be examined to see if the command to tithe continues into the new covenant period.

### Conclusion

The data from the pre-Mosaic law period lead to the conclusion that no system of tithing was present and no command to tithe was recorded. All giving discussed prior to the Mosaic law was voluntary. The discussion of Mosaic law tithing revealed that the annual giving of the Israelites considerably surpassed ten percent. It also showed that the

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name,' says the LORD of hosts, 'then I will send the curse upon you and I will curse your blessings; and indeed, I have cursed them *already*, because you are not taking it to heart'" (NASB [1995]).

<sup>225</sup> Hans Brandenburg, *Die Kleinen Propheten II: Haggai, Sacharja, Maleachi (mit Esra und Nehemia)* (Basel: Brunnen, 1963), 153 (translation the present authors).



only items liable to tithing were products connected to the land. The Historical and Prophetic books reveal the sad record of Israel's disobedience.<sup>226</sup> The specific contexts of these passages make them inappropriate to use in support of the continuation of tithing.

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<sup>226</sup> However, A. A. Bonar, "Giving to God," in *The Biblical Illustrator: Leviticus*, ed. Joseph S. Exell (Grand Rapids: Baker, 1957), 349, says, "Among the Israelites, there were several kinds of tithe, and yet all cheerfully paid." Malachi 3, Nehemiah 10, 13, demonstrate that this was not the case.

## CHAPTER 3

### TITHING IN THE NEW TESTAMENT

There are three passages in the New Testament that make a direct reference to tithing: Matt 23:23;<sup>1</sup> Luke 18:9–14; and Heb 7:1–10. Six more passages will be examined to discover if the concept of tithing is present, even though the word is not used: Matt 22:17–22; 1 Cor 9:13–14; 16:1–14; 2 Cor 8:8; 9:7; and Gal 6:6. Chapter 3 will close with a discussion of the appropriate and inappropriate use of arguments from silence.

#### **Tithing in the Gospels**

This section will attempt to demonstrate that that (1) none of the passages have tithing as their primary subject, and (2) none of the passages command tithing for the new covenant believer.

#### Matthew 23:23 (par. Luke 11:42)

It should be noted at the very outset that Jesus never condemned tithing nor commanded that the Pharisees, scribes, or his disciples begin or cease tithing. However, several insights can be gleaned from the present verse. First, while Jesus considered tithing to be a less central aspect of the Mosaic law, he did not view tithing as separate

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<sup>1</sup> Minor differences exist between Matt 23:23 and Luke 11:42: (1) Luke is addressing only the Pharisees, (2) the herbs mentioned are slightly different, and (3) in what the Pharisees have “bypassed” or “neglected,” only Matthew mentions mercy. The two passages contain the same overall thrust.

from it.<sup>2</sup> The fact that tithing was a less central aspect of the Mosaic law does not nullify the fact that it was part of the law.<sup>3</sup> The central point is that justice, mercy, and faithfulness (or justice and love in Luke 11:42) are required, basic responses to God in the Old Testament (cf. Mic 6:8; Zech 7:8–10).<sup>4</sup> Therefore, it would be unwarranted to conclude on this basis alone that the tithing requirement is not important in the new covenant era and Christians may safely ignore it. The last part of the verse indicates that the scribes and Pharisees were supposed to tithe. It was proper for them to do so, since tithing “should have been done.”<sup>5</sup> This verse is the only one in the New Testament that *could* promote tithing.<sup>6</sup> Jesus *does not prohibit tithing*; he condemns the wrong *attitude* and *motive* of those who were tithing.

Nevertheless, second, the practice of tithing for the church should not be argued from this verse, because the command was given to the *scribes and Pharisees* who were still under the old covenant. In Matt 23:2–12, Jesus is addressing “the crowds and his disciples” (cf. Matt 23:1). His addressees change at verse 13 to the scribes and Pharisees, where he pronounces seven woes. Matt 23:23 is specifically addressed to those two groups. This understanding of Matt 23:23 is not based upon a dispensational reading of

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<sup>2</sup> Kaiser uses this verse as a building block to justify a tripartite law of Moses. See Walter C. Kaiser, Jr., “The Law as God’s Gracious Guidance for the Promotion of Holiness,” in *Five Views on Law and Gospel*, ed. Wayne G. Strickland (Grand Rapids: Zondervan, 1996), 195. See *ibid.*, 188–90, for a more thorough discussion of his defense.

<sup>3</sup> The NASB (1995), NIV, KJV, ASV, RSV, NRSV, and the NKJV correctly use words which compare (βαρύτερα is a comparative adjective) tithing to other aspects of the law (weightier; more important); the NLT just says “important” which implies, incorrectly, that tithing is unimportant.

<sup>4</sup> See Bock, *Luke 9:51–24:53*, 1116.

<sup>5</sup> For the background of tithing small seeds, see in the Mishnah, *Masseroth* 4.5; *Shab (Seb)* 9.1; *Dem* 2.1. However, note that Bock, *Luke 9:51–24:53*, 1463, refers to these seeds as not required by the law.

<sup>6</sup> See Blomberg, *Neither Poverty*, 136.

the text, but a salvation-historical reading. All of Jesus' words in the Gospels were given to those in the old covenant. This does not mean that they are not useful or applicable for the Church because the evangelists that penned them wrote them *for* the Church. Therefore, this tension needs to be balanced. For example, just because Jesus celebrated Passover, this should not be understood as a command for Christians to celebrate Passover. When Jesus commanded the leper whom he healed to show himself to the priest (Matt 8:1–4), this, again, should not be understood as a command for Christians to demonstrate their purity so they may enter a church on Sunday for worship. Furthermore, the gift that was prescribed by Moses (Matt 8:4; cf. Leviticus 14) is also not necessarily prescribed for Christians on the basis of Jesus commanding this leper. To advocate tithing based upon Jesus' endorsement of it to the scribes and Pharisees is endorsing a twenty percent tithe, not a ten percent tithe.<sup>7</sup>

According to France, in both Matt 23:3 and 23 the statement expressing approval of the scribes' teaching serves as one side of the contrast, yet the emphasis in both cases lies on the other side.<sup>8</sup> In Matt 23:3, Jesus is in effect saying, "You may follow their teaching if you like, but don't imitate their behavior." In Matt 23:23, the import of Jesus' words is, "Go on observing their tithing rules if you wish, *but* don't let this distract you from the weightier matters of the Law."<sup>9</sup> Blomberg properly concludes that, "Whether [tithing] continues to be required in the era of the new covenant must be determined on

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<sup>7</sup> Cf. Hastings, *Money and God*, 66.

<sup>8</sup> R. T. France, *Matthew: Evangelist and Teacher* (Grand Rapids: Academie, 1989), 194, n. 58; see also Robert Banks, *Jesus and the Law in the Synoptic Tradition*, Society for New Testament Studies Monograph Series (Cambridge: Cambridge University Press, 1975), 175–80.

<sup>9</sup> France, *Matthew*, 194, n. 58.

the basis of other passages.”<sup>10</sup> The focus of this passage is on the disproportionate emphasis the scribes and Pharisees placed upon tithing these spices while neglecting the more central matters of the Mosaic law, not upon the issue of continuity versus discontinuity. As Carson says, Jesus “is not here questioning how the ‘former’ will relate to the reign he now inaugurates (12:28) or the church he will build (16:19), any more than in vv. 16–22 he discusses what role the temple altar plays under the new covenant.”<sup>11</sup>

#### Luke 18:9–14

In Luke 18, Jesus tells a parable about a tax collector and a Pharisee. Blomberg correctly views this as a two-point parable.<sup>12</sup> Jesus’ main point is not tithing or stewardship, but humility: “He who exalts himself will be humbled, and . . . he who humbles himself will be exalted.”<sup>13</sup> Jesus does not prohibit tithing in this parable. However, the one justified, the tax collector, is never said to have tithed. It would be inappropriate and tenuous to attempt to draw any more conclusions concerning tithing from this parable. Jesus never says to stop tithing; he does say that tithing is part of the law and that it should be practiced with the proper attitude.

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<sup>10</sup> Blomberg, *Neither Poverty*, 136.

<sup>11</sup> D. A. Carson, *Matthew*, Expositor’s Bible Commentary, vol. 8 (Grand Rapids: Zondervan, 1984), 481.

<sup>12</sup> See Craig L. Blomberg, *Interpreting the Parables* (Downers Grove: InterVarsity, 1990), 257–58.

<sup>13</sup> *Ibid.*, 258.

## Tithing in the Rest of the New Testament

### Hebrews 7:1–10

As Duval and Hays contend, “Much of the message of the Bible is embedded in larger units of texts. Discovering this message requires us to make observations at the discourse level.”<sup>14</sup> When a text is understood in its literary context, ambiguity can be alleviated and primary and secondary meanings can be better differentiated.<sup>15</sup>

#### *Literary Context*

Heb 7:1–10 is an independent unit that has a small but significant role in the argument of Hebrews.<sup>16</sup> An *inclusio* occurs that connects verse 1 and verses 9–10.<sup>17</sup> Guthrie refers to the shift at verse 1 as a high-level shift and the shift at verse 10 as a median-level shift. The exhortation in Heb 5:11–6:20 changes to theological exposition in Heb 7:1, which is pointing back to the discussion that began in Heb 5:1–10 regarding the high priesthood. The shift at Heb 7:10 is a median-level shift since the theological exposition continues utilizing the foundation that was laid in Heb 7:1–10 to prove the superiority of Jesus’ high priesthood.

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<sup>14</sup> Duvall and Hays, *Grasping God’s Word*, 65.

<sup>15</sup> The following analysis is somewhat dependent upon George H. Guthrie, *The Structure of Hebrews: A Text-Linguistic Analysis* (New York: Brill, 1994).

<sup>16</sup> See Paul Ellingworth, *The Epistle to the Hebrews: A Commentary on the Greek Text*, The New International Greek Testament Commentary (Grand Rapids: Eerdmans, 1993), 350, who says that the “wider context thus shows the place of Melchizedek in the structure and argument of the epistle to be almost entirely confined to vv. 1–10.”

<sup>17</sup> See James Kurianal, *Jesus Our High Priest: Ps 110,4 As the Substructure of Heb 5,1–7,28* (New York: Peter Lang, 2000), 86; Guthrie, *The Structure of Hebrews*, 84; Ellingworth, *Epistle to the Hebrews*, 149–50; William L. Lane, *Hebrews 1–8*, Word Biblical Commentary, vol. 47A (Waco: Word, 1991), 158–61.

The argument of Hebrews can be seen as following one basic line of thought: Jesus' sacrifice is superior, so do not turn back to your former ways.<sup>18</sup> In order to prove the superiority of Jesus' sacrifice, the author demonstrates that, even though Jesus is superior to the angels, he was temporarily made lower, so that his high priesthood could be made superior to that of the Levites. Following this, the author shows that Jesus' high priesthood is superior to Aaron's based on election (Heb 5:1–10). This is followed by a demonstration of the superiority of Melchizedek's priesthood over that of the Levites. Finally, on the basis of Ps 110:4, Jesus' priesthood is declared to be of the same kind as that of Melchizedek, which has just been shown to be greater than the Levitical priesthood. This is supported by a series of supporting arguments. The section under review, Heb 7:1–10, then, is attempting to demonstrate that Melchizedek's priesthood is superior to the Levitical priesthood.

### *Exposition*

Hebrews 7 commences a section (Heb 7:1–10:25) that argues that Jesus is the fulfillment of Old Testament promises and that his ministry is greater than that of the Levitical order.<sup>19</sup> The author begins by stating that Melchizedek remains a priest forever. He proceeds to provide five sets of descriptions of Melchizedek: (1) King of Salem, (2) priest of God, (3) the one who met Abraham and to whom Abraham gave a tithe, (4)

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<sup>18</sup> See Andreas J. Köstenberger, "Jesus, the Mediator of a 'Better Covenant': Comparatives in the Book of Hebrews," *Faith and Mission* 21, no. 2 (Spring 2004): 30–49, esp. 30.

<sup>19</sup> For a good analysis of how this section fits into the structure of Hebrews, see Koester, *Hebrews*, 335–37. Note also that George H. Guthrie, *Hebrews*, Zondervan Illustrated Bible Background Commentary, vol. 4 (Grand Rapids: Zondervan, 2002), 43, makes a strong argument for this text being a midrash on Genesis 14 and Psalm 110. Joseph A. Fitzmeyer, "'Now this Melchizedek . . .'" (Heb 7,1)," *CBQ* 25 (1963): 305, also provides a compelling rationale.

King of righteousness, and (5) King of Salem, that is, king of peace. This is followed by a reference to Melchizedek's lack of genealogy, in which he resembles the Son of God.<sup>20</sup> In the first three verses, there is only one major theme: Melchizedek remains a priest forever. All other thoughts are secondary. The conjunction δέ in verse 4 indicates the next phase of the argument, not a shift in time.<sup>21</sup> Verses 4–8 constitute the significant theological section since it contains the “proofs” that will carry the author's argument.

While the main purpose of Heb 7:1–3 is to demonstrate the greatness of Melchizedek,<sup>22</sup> verse four *states* that Melchizedek is great (πηλίκος). Heb 7:4–10 provides three<sup>23</sup> specific reasons (or proofs) that Melchizedek's priesthood was superior to the Levitical priesthood. First, Melchizedek is shown to be greater than Abraham because of Abraham's voluntary offering to him.<sup>24</sup> The fact that Melchizedek received a

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<sup>20</sup> See Deborah W. Rooke, “Jesus as Royal Priest,” *Biblica* 81 (2000): 87, for a similar description of 7:1–3.

<sup>21</sup> Ellingworth and Nida, *Hebrews*, 138.

<sup>22</sup> See Koester, *Hebrews*, 347.

<sup>23</sup> See Leon Morris, *Hebrews*, Expositor's Bible Commentary, vol. 12 (Grand Rapids: Zondervan, 1981), 62, who provides five reasons. The difference is simply a matter of categorization. James Moffatt, *A Critical and Exegetical Commentary on the Epistle to the Hebrews*, International Critical Commentary (Edinburgh: T. & T. Clark, 1924), 93, finds three reasons also, but he combines the first two and adds that Levi gave tithes while in Abraham's loins. Kurianal, *Jesus Our High Priest*, 99, finds two reasons. Finally, Fitzmeyer, “‘Now this Melchizedek ...’ (Heb 7,1),” 314–16, sees three.

<sup>24</sup> It should be noted that the text of Genesis 14 is unclear about who gave a tenth to whom. Walter Edward Brooks, “The Perpetuity of Christ's Sacrifice in the Epistle to the Hebrews,” *JBL* 89 (1970): 206, says that the author of Hebrews simply adopted the current view. See also note 29 (and surrounding discussion) in Chapter 2.



tithe<sup>25</sup> from Abraham is the central argument for Melchizedek's superiority.<sup>26</sup> Levi and Aaron were both ancestors of Abraham. When the author of Hebrews says, "even Levi . . . paid tithes," the superiority of Melchizedek's priesthood is proved. Therefore, Melchizedek's priesthood is superior to the Levitical one.

Second, Melchizedek is greater because he was the one who blessed Abraham, not the other way around. The greater one blessed the lesser one, while the lesser one was the recipient of the blessing.<sup>27</sup> Since the Levites are the descendants of Abraham, Melchizedek's priesthood is shown to be greater once again.

Third, Levitical priests typically served after reaching a certain age (be it 20, 25, or 30)<sup>28</sup> and eventually stopped ministering. In due course, they died. While Abraham's descendants paid tithes to priests who would die, Abraham paid his tithe to a priest who

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<sup>25</sup> Note that Ellingworth, *Epistle to the Hebrews*, 365, points out that the perfect of δεκατόω refers to the tithe having "permanent validity and effect." See also *ibid.*, 369, who says: "The permanent significance of the tithing of Abraham, and thus of Levi, is indicated by the present λαμβάνων (v. 8) and the perfect δεδεκάτωται." In contrast, the perfect is probably used here since it is a highly marked form and it brings more attention to Abraham's tithe, which is the central point of the argument.

<sup>26</sup> See Ellingworth, *Epistle to the Hebrews*, 360; Theodore H. Robinson, *The Epistle to the Hebrews*, Moffatt New Testament Commentary (New York: Harper, 1933), 95.

<sup>27</sup> See Ellingworth, *Epistle to the Hebrews*, 64; Robinson, *Epistle to the Hebrews*, 95. However, Koester, *Hebrews*, 344, says that it is only in collaboration with receiving tithes that the blessing becomes an act of one who is greater.

<sup>28</sup> Albert Barnes, *Notes on the New Testament: Explanatory and Practical*, ed. Robert Frew, 11 vols. (Grand Rapids: Baker, 1955), 9:153, regarding Heb 7:3 said: "In the time of Moses, and by his arrangement, the Levites were required to serve from the age of thirty to fifty, Num. iv.3, 23, 35, 43, 47; viii. 24, 25. After the age of fifty, they were released from the more arduous and severe duties of their office." However, while the priests and high-priests entered office at thirty, but did not retire at any specific age (*ibid.*). For another possible reference for their ministry beginning at thirty, see 1 Chron 23:3 (for a reference that it began at twenty, see 1 Chron 23:24).

lives on: Melchizedek (vs. 8). This, then, is the third demonstration of Melchizedek's superior priesthood.<sup>29</sup>

Since Melchizedek was able to perform the functions of a priest without being in the Levitical lineage, Jesus, likewise, is not disqualified from the priesthood. Koester concludes rightly that "Levitical authority is based on the Mosaic Law (7:5b)—which the author will later argue has been abrogated (7:11–19)."<sup>30</sup>

The present pericope, then, was written to prove one theological truth: Melchizedek was greater than Abraham and thus the priests.<sup>31</sup> How does this fit into the flow of the argument? In the immediate context, the author applies Ps 110:4 ("You are a priest forever according to the order of Melchizedek") in 7:17 to Jesus.<sup>32</sup> Therefore, since Jesus is in the order of Melchizedek (Heb 7:17), and since Melchizedek's priesthood is superior to the Levitical priesthood (Heb 7:1–10), Jesus' priesthood is superior to the Levitical priesthood.<sup>33</sup> After the author summarizes and transitions to the next section in

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<sup>29</sup> All of these reasons for superiority are supported by Bruce, *Epistle to the Hebrews*, 161–64; John F. MacArthur Jr., *Hebrews: An Expository Commentary*, MacArthur New Testament Commentary (Chicago: Moody, 1983), 178–81; Lane, *Hebrews 1–8*, 167–71. None of these commentators remotely suggest that any part of this passage had the intent to demonstrate that the tithe continued into the Church age. Also, Koester, *Hebrews*, 346, mentions the importance that Ps 110:4 had in the author's interpretation of Gen 14:17–20.

<sup>30</sup> Koester, *Hebrews*, 351.

<sup>31</sup> See James M. Thompson, "The Conceptual Background and Purpose of the Midrash in Hebrews VII," *Novum Testamentum* 19 (1977): 211; Kurianal, *Jesus Our High Priest*, 99; M. Delcor, "Melchizedek from Genesis to the Qumran Texts and the Epistle to the Hebrews," *Journal for the Study of Judaism* 2, no. 2 (1971): 125 ("The superiority of Melchizedek over the Patriarch involves his superiority over the descendants of the latter and more particularly over the Levitical priests").

<sup>32</sup> Paul J. Kobelski, *Melchizedek and Melchireša* (Washington: The Catholic Biblical Association of America, 1981), 125, says it well: "The purpose of the comparison with Melchizedek is to establish the eternity of Christ's priesthood by grounding it in a biblical source (Ps 110:4) and in a tradition about a biblical figure (Heb 7:3)."

<sup>33</sup> See Steve Stanley, "The Structure of Hebrews from Three Perspectives," *Tyndale Bulletin* 45, no. 2 (1994): 266.

Heb 8:1–2, he has an easy case to make: Jesus, a superior high priest, rendered a superior sacrifice (Heb 8:3–10:25).<sup>34</sup>

### *Should Tithing Continue?*

Proponents of tithing essentially concur with the above analysis regarding the primary meaning of Hebrews 7:1–10.<sup>35</sup> However, they argue a few different ways from Hebrews 7 for the continuation of tithing. First, Heb 7:8 says, “In this case mortal men receive tithes, but in that case one *receives them*, of whom it is witnessed that he lives on” (NASB [1995]).<sup>36</sup> Spruce contends that since “now men pay tithe to Christ . . . indirectly we are told that tithing was the financial method used by the Early Church.”<sup>37</sup> Kauffman states, “Some interpret this to mean that ‘he’ refers to Christ, and that as the Book of Hebrews was being written ‘he’ was receiving tithes from the church.”<sup>38</sup> In response, the “he” that Kauffman refers does not exist in the Greek and neither does the

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<sup>34</sup> See Barnabas Lindars, “The Rhetorical Structure of Hebrews,” *NTS* 35 (1989): 398, who agrees saying that the whole of chapter 7 “is arranged in such a way as to lead to the crucial point, the permanent efficacy of the sacrifice of Jesus.” Note that Frederick F. Bruce, “The Structure and Argument of Hebrews,” *Southwestern Journal of Theology* 28, no. 1 (1985): 8, shows great wisdom regarding silence: “The one action of Melchizedek on which no comment is made is his bringing out bread and wine, but we cannot interpret the silences of the writer to the Hebrews so skillfully as he can interpret the silences of Genesis.” Ellingworth, *Epistle to the Hebrews*, 355, suggests that the author may have wanted to avoid any indication that Melchizedek was earning what Abraham gave him. However, Fitzmeyer, “‘Now this Melchizedek . . .’ (Heb 7,1),” 321, cannot resist the conclusion that the bread and wine in Genesis 14 “prefigure the Eucharist.”

<sup>35</sup> For example, see Mizell, “The Standard of Giving,” 23, who says that this passage “proves the superiority of the priesthood of Melchizedek over the priesthood of Levi.”

<sup>36</sup> For example, Muncy, *Fellowship With God*, 132–33; Leavell, *Training in Stewardship*, 67.

<sup>37</sup> Spruce, *Joyful Tither*, 21.

<sup>38</sup> Kauffman, *Christian Stewardship*, 71. Since this understanding is on tenuous ground, he says that even if the “he” refers to Melchizedek, “Jesus would still be entitled to tithes because He is made an high priest forever after the order of Melchisedec” (*ibid.*, 71). Note also that W. A. Criswell, *Great Doctrines of the Bible, Volume 6: Christian Life/Stewardship*, ed. Paige Patterson (Grand Rapids: Zondervan, 1986), 77, interprets this reference to Jesus, not Melchizedek.

phrase “receives them.” They are implied and not stated. Secondly, the implied “he” or “one” is not a reference to Christ but Melchizedek. Heb 7:3 stated that Melchizedek had no “end of life.” Furthermore, Heb 7:5–6 and 9–10 are comparing the Levites and Melchizedek. Only after Heb 7:11 does the author turn his attention to Christ.<sup>39</sup>

Second, if Melchizedek is greater than the Levites and a type of Christ, then of whom is Abraham a picture?<sup>40</sup> The answer supplied is, “Christians.” However, this interpretation has several problems. *If* Abraham were a picture of Christians, his tithe was voluntary. He offered it as “a thanksgiving for victory.”<sup>41</sup> This is not the picture of tithing during the Mosaic covenant, and neither is it the picture painted by many tithe supporters today. Utilizing this passage to support tithing presses the analogy or typology farther than the author himself went. Ellingworth has correctly observed that “Abraham’s action is unrelated to the later Mosaic legislation on tithes . . . and this is not Hebrews’ concern.”<sup>42</sup>

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<sup>39</sup> Franz Delitzsch, *Commentary on the Epistle to the Hebrews*, 3 vols., trans. Thomas L. Kingsbury (Edinburgh: T. & T. Clark, 1868), 1:345. Also note the NLT: “The priests who collect tithes are men who die, so Melchizedek is greater than they are, because we are told that he lives on.” However, while Barndollar (“Scriptural Tithe,” 201–03) has correctly understood the referent of Heb 7:8b as Melchizedek, he still utilizes this verse to advocate tithing for Christians. He says that since the ellipsis should be filled by a present tense (as it is in many translations), Melchizedek was receiving tithes during the writing of Hebrews. Who was giving tithes to Melchizedek? Barndollar answers: Christians. His argument for supplying a present tense verb in the ellipsis is weak as is his understanding of Greek tenses. Note that the NET translated λαμβάνουσιν as a past tense (apparently) due to context.

<sup>40</sup> See Pink, *Tithing*, 16; Mizell, “Standard of Giving,” 23. Davis, “Are Christians Supposed to Tithe,” 90, says that the point of Heb 7:4 is this: “just as Abraham paid homage to Melchizedek with his tithes, believers today are encouraged to pay homage to their Eternal High Priest and King, Jesus Christ.” Note that comments like the following are typically undeveloped but nonetheless stated: “In Hebrews 7:5–9, tithing is clearly presented as important in Abraham’s day *and ours*” (See Rushdoony, *Institutes*, 3:11, emphasis added). No justification is given for the words in italics. See Aycock, *Tithing*, 12, who says that the “tenor” of Hebrews 7 is an endorsement of tithing.

<sup>41</sup> Morris, *Hebrews*, 64.

<sup>42</sup> Ellingworth, *Epistle to the Hebrews*, 361.

This leads to the main objection: *the author of Hebrews was not attempting to argue for a continuation of the practice of tithing in this passage.* An analysis of the structure and flow of argument of the book of Hebrews has demonstrated this. If anyone were to prove the continuation of tithing based upon the New Testament, he must produce a passage that has as its *primary purpose* that goal in mind. If such a passage is produced, then Hebrews 7 *could possibly* be utilized as a secondary, supporting statement. The important point to remember is this: the author of Hebrews was arguing for Melchizedek's superiority over the Levitical priesthood. The reference to tithing is an illustrative,<sup>43</sup> secondary statement. The mere *description* of tithing having taken place at any time does not necessitate its continuation. *Description does not equate prescription.*<sup>44</sup> Morris summarizes this section well: "The author wants his readers to be in no doubt about the superiority of Christ to any other priests and sees the mysterious figure of Melchizedek as powerfully illustrating this superiority."<sup>45</sup>

Conversely, this passage has been utilized to make an argument *against* the continuation of tithing. Some have used Heb 7:12 to argue for the abrogation of tithing.<sup>46</sup>

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<sup>43</sup> Fitzmeyer, "'Now this Melchizedek . . ." (Heb 7,1)," 318, confirms that the subject of tithing in this passage is illustrative.

<sup>44</sup> See Preliminary Hermeneutical Considerations section in Chapter 1. This is not to say that something that is merely described *cannot* be prescribed. However, there is not a one-to-one correlation. See Duval and Hays, *Grasping God's Word*, 263–69, for some rules concerning how to discern when a description can be taken prescriptively.

<sup>45</sup> Morris, *Hebrews*, 63. Three phrases in Heb 7:11–19 also place doubt on the validity of continuing to practice aspects of the Mosaic Law: "a change of Law" (7:12), "a setting aside of a former commandment because of its weakness and uselessness" (7:18), and "the Law made nothing perfect" (7:19). For a discussion on whether "Law" refers to a general principle or the Mosaic Law, see Morris, *Hebrews*, 64 (who says Mosaic law) and Ellingworth, *Epistle to the Hebrews*, 363 (who says the specific Mosaic law about tithing).

<sup>46</sup> For example, see Barrington R. White, *Association Records of the Particular Baptists of England, Wales and Ireland to 1660*, 3 vols. (London: Baptist Historical Society, 1974), 1:48, 151.

This verse says that when a priesthood is changed, the law must also be changed. Since this passage is in the context of tithing, they understand it as a reference to the law of tithes. However, the flow of thought was broken in Heb 7:11 (a median-level shift) and a new section began. Therefore, while it may be a reference that the tithe laws cease, it would be an indirect reference not specifically intended by the author.<sup>47</sup>

### Summary and Conclusion

Of the three passages that mention tithing in the New Testament, none can be appropriately used to argue for the continuation of tithing in the new covenant period. None of these passages has tithing as its main subject or ultimate point of reference. Matt 23:23 focuses on the more important aspects of the Mosaic law that the scribes and Pharisees neglected; tithing is mentioned only incidentally, and Jesus' words are directed to the scribes and Pharisees who were part of the old covenant system. The parable in Luke 18:9–14 instructs Jesus' audience about humility, not tithing. Finally, Heb 7:1–10,

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<sup>47</sup> Another error made is attempting to decipher more precisely who Melchizedek was; some have claimed he was Jesus based on this passage. See Anthony T. Hanson, *Jesus Christ in the Old Testament* (London: S. P. C. K., 1965), 70–71; Bruce A. Demarest, "Hebrews 7:3: A *Crux Interpretum* Historically Considered," *EQ* 49 (1977): 148, says that Johannes d'Outrein (1662–1722), a Reformed interpreter, subscribed to this view. Jerome H. Neyrey, "'Without Beginning of Days or End of Life' (Hebrews 7:3): Topos for a True Deity," *CBQ* 53 (1991): 439–55, argues that the description of Melchizedek in Heb 7:1–3 should be attributed to Christ to prove his deity. Demarest, "*Crux Interpretum*," 143, mentions that Martin Luther held a view similar to Neyrey's. Note also the reaction by Brooks, "Christ's Sacrifice," 206–07, who attempts to prove that Jesus *became the Son* at the resurrection from Heb 7; in other words, that Jesus was not eternally the Son ("the title Son [was] given to Jesus in the resurrection"). Brueggemann, *Genesis*, 139, offers a corrective by saying that the connection between Melchizedek and Jesus is theological not historical: "The linkage concerns a similarity of *function* rather than any identity of person." He continues by saying that Hebrews is not primarily concerned with Melchizedek, but with Jesus as superior "to other mediators" (ibid.). Note also Buist M. Fanning, "A Theology of Hebrews," in *A Biblical Theology of the New Testament*, ed. Roy B. Zuck (Chicago: Moody, 1994), 392, rejects Melchizedek as a theophany of Jesus, but simply an historical king-priest. See also the comments by Tremper Longman III, *Immanuel in Our Place: Seeing Christ in Israel's Worship, The Gospel According to the Old Testament* (Phillipsburg: Presbyterian & Reformed, 2001), 155–57.

which is part of a larger argument, was written to demonstrate the superiority of Melchizedek's priesthood over the Levitical priesthood.

It is readily admitted that a word (in this case, "tithe") does *not* have to be used for the concept to be referenced. Therefore, many texts have been proposed as discussing tithing without ever using the word. Based upon the conclusions of Chapter 2 (the tithe in the Old Testament), several passages will now be analyzed to see if the concept of tithing is discussed in the New Testament without the use of the word.

### **Does the New Testament Reference the "Concept" of Tithing?**

One passage from Matthew's Gospel has been proposed which may contain a reference to tithing: Matt 22:17–22.<sup>48</sup> This will be explored to see if Jesus' words can be used to advocate tithing for Christians. Paul does not explicitly refer to tithing anywhere in his writings. Nevertheless, some have argued that Paul's lack of mentioning the tithe does not equal his rejection of the practice.<sup>49</sup> Yet it is unclear why the apostle would discuss giving monetarily to the church and not mention tithing if this in fact is what he had in mind. It is entirely possible for someone to discuss a subject such as tithing

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<sup>48</sup> The reference in Matt 17:24 to the δίδραχμα refers to the two denarii temple tax every male Jew over twenty years of age paid yearly (see W. D. Davies and Dale C. Allison Jr., *A Critical and Exegetical Commentary on the Gospel According to Saint Matthew*, 3 vols., International Critical Commentary [Edinburgh: T. & T. Clark, 1997], 2:738; Donald A. Hagner, *Matthew 14-28*, Word Biblical Commentary, vol. 33B [Dallas: Word, 1995], 511; Carson, *Matthew*, 393; Craig L. Blomberg, *Matthew*, New American Commentary, vol. 22 [Nashville: Broadman, 1992], 269–70; Ulrich Luz, *Matthew 8–20*, Hermeneia, ed. Helmut Koester, trans. James E. Crouch [Minneapolis: Fortress, 2001], 414). This passage has no direct implications for tithing in the new covenant.

<sup>49</sup> See Davis, "Are Christians Supposed to Tithe," 89. For instance, it is typical for modern preachers to say that Christians must tithe and any special offering (like the one in 1 Corinthians 16) should not detract from the duty to tithe. However, Paul never mentions this to any church, even one that was in a Hellenistic context and had shown itself to be disobedient in several areas (such as Corinth), which would seem to indicate the need for clear teaching on a fundamental subject such as this.

without mentioning the word. Therefore, four Pauline passages on giving will be examined to see if the subject is tithing even though the word “tithing” is not used.

#### “The Things That Are God’s”: Matthew 22:15–22

In Matt 22:15–22, the Pharisees (with the Herodians) set a trap for Jesus and asked him whether paying the poll tax to Caesar was permitted in the Mosaic law. This poll tax or tribute refers to two taxes: “a tax upon agricultural yield (*tributum soli*) and personal property (*tributum capitis*).”<sup>50</sup> The latter equaled about a denarius a year.<sup>51</sup> Jesus turns a question back on to the disciples of the Pharisees and asks for a denarius.<sup>52</sup> He asked whose image and inscription was on the coin to which they answered “Caesar’s.”<sup>53</sup> Then the key verse, Matt 22:21b, occurs: “Then give to Caesar the things that are Caesar’s, and to God the things that are God’s.” Does “the things that are God’s” (τὰ τοῦ θεοῦ) refer to tithes?

Outside of Matt 22:21b (and its parallel in Mark 12:17 and Luke 20:25), the phrase occurs in Matt 16:23 and 1 Cor 2:11. In Matt 16:23, Jesus rebukes Peter and proclaims that his mind is not thinking about “the things of God” (τὰ τοῦ θεοῦ). Here, the phrase should be understood as a reference to “God’s interests.”<sup>54</sup> The context of 1 Cor

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<sup>50</sup> Davies and Allison, *Matthew*, 3:214.

<sup>51</sup> *Ibid.*

<sup>52</sup> The fact that his opponents *have* a denarius is interesting since it had a “graven image” upon it (*ibid.*, 3:215–16). See also the comments by Blomberg, *Matthew*, 331. The Essenes refused to use the denarius (Davies and Allison, *Matthew*, 3:215–16).

<sup>53</sup> This is a reference to Tiberius (14–37 A.D.).

<sup>54</sup> The NASB (1995) and NET both translate the phrase this way. The ESV, NIV, and NKJV leave the phrase ambiguous: “the things of God.”



2:11 alleviates the ambiguity and the phrase means “the thoughts of God.” In both cases, the context provides the key to what “the things of God” means. Is there anything present in Matthew 22 to narrow down the meaning of this phrase?

One suggestion has been based upon the use of ἀποδίδωμι in Matt 22:21. If this word means “to give back” or “return,” then maybe “the things of God” refers to tithes since they belong to God.<sup>55</sup> However, Carson judiciously concludes: “it need only mean ‘give’ or ‘pay’; but the former is more suitable in this context because in no real sense does Caesar ‘give back’ his subjects’ tax money.”<sup>56</sup>

Another suggestion, possibly originating with Tertullian, is that since that which has Caesar’s image should be given to Caesar, that which has God’s image (i.e. mankind) should be given to God.<sup>57</sup> Therefore, “the things of God” refers to mankind. Though this proposal fits the context better, Davies and Allison appropriately doubt this conclusion.<sup>58</sup>

Therefore, it appears that this phrase was intended to be ambiguous: it has no specific referent. This can be seen through the main point of the narrative, of which Carson says: “The messianic community he determines to build (16:18) must render to

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<sup>55</sup> For example, see Kauffman, *Christian Stewardship*, 68, who says that Matt 22:21 contains an implied reference to tithes. Gary DeMar, *God and Government: Issues in Biblical Perspective*, vol. 2 (Brentwood, TN: Wolgemuth & Hyatt, 1989), 113, says, “Caesar is *due* money in the form of taxes and God is *due* money in the form of tithes.” For support for this meaning of ἀποδίδωμι see Davies and Allison, *Matthew*, 3:216, n. 48; Louw and Nida, *Greek-English Lexicon*, 57.153. Blomberg, *Matthew*, 331, also seems to favor this meaning.

<sup>56</sup> Carson, *Matthew*, 460. Note that Davies and Allison, *Matthew*, 3:216, n. 48, conclude that temple dues are an unlikely referent.

<sup>57</sup> Tertullian said: “That, therefore, which he commands to be ‘rendered unto God,’ the Creator, is *man*, who has been stamped with His image, likeness, name, and substance” (Tertullian, *Against Marcion* 4.38 (ANF 3:413)). See also, Oliver, “Tithing,” 58.

<sup>58</sup> Davies and Allison, *Matthew*, 3:217.

whatever Caesar who is in power whatever belongs to that Caesar, while never turning from its obligations to God.”<sup>59</sup>

#### First Corinthians 9:13–14

First Corinthians 9 may be the most difficult passage in one’s determination of whether or not Paul ever refers to the concept of tithing. If at any point Paul were to appeal to Malachi 3 or to tithes and offerings, this would be the most likely place for him to do so. In fact, the language of these verses is very intriguing. The main point of the passage is found in verse 4: Do not Paul and the other apostles have the *right* to have their needs supplied by those to whom they minister? This question is still part of the larger discussion from 1 Corinthians 8 regarding food sacrificed to idols. The overall context is that of *foregoing rights*. First Corinthians 9 is an illustration of foregoing rights and is integrally connected to 1 Corinthians 8. All of the illustrations provided by Paul to support this are thus “sub-illustrations.”<sup>60</sup> The concept of others supplying his needs is supported by his question about working in verse 6: are Barnabas and Paul the only two who have to *work* while the others are supported? Collins summarizes it this way: “As an

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<sup>59</sup> Carson, *Matthew*, 459–60. Davies and Allison, *Matthew*, 3:217, say that the main point is that when the two ruling authorities, the state and God, are not at odds, there is no conflict, “obligations to both can be met.” This is similar to teachings found in Rom 13:1–7 and 1 Pet 2:17.

<sup>60</sup> Four of the first five specifically mention eating or food. Only the first is not as explicit, but part of providing for soldiers would include food (cf. Archibald Robertson and Alfred Plummer, *A Critical and Exegetical Commentary on the First Epistle of St Paul to the Corinthians*, 2d ed., International Critical Commentary [New York: Scribner’s, 1914], 182, who say it primarily refers to the soldiers’ food, but also pay and outfit). However, Gordon D. Fee, *The First Epistle to the Corinthians*, New International Commentary on the New Testament (Grand Rapids: Eerdmans, 1987), 405, n. 44, convincingly demonstrates that “provisions,” and not money, is in mind (so David E. Garland, *1 Corinthians*, Baker Exegetical Commentary on the New Testament [Grand Rapids: Baker, 2003], 408). Raymond F. Collins, *1 Corinthians*, Sacra Pagina Series, vol. 7 (Collegeville: Liturgical Press, 1999), 333, is judicious when he says, “On one level Paul wishes to establish that apostolic labors merit due recompense. That pragmatic goal is subordinate to Paul’s ultimate purpose, to exhort the Corinthians to forego, as he did, the exercise of their rights (*exousia*) and an otherwise legitimate use of their freedom (*eleutheria*) for the sake of others within the community.”

apostle Paul had a right to receive financial support from the community to which he was sent.”<sup>61</sup> The setting is similar to a courtroom and Paul is providing his own defense.<sup>62</sup>

In verse 7, Paul accumulates three illustrations regarding receiving support:<sup>63</sup> (1) soldiers do not serve in the military at their own expense; the government provides for them, (2) when a farmer plants a vineyard he, naturally, will eat some of the fruit, and (3) a shepherd partakes of the milk of his flock.<sup>64</sup> Collins and Garland say that these three examples (and the ones to follow) are “secular.”<sup>65</sup> However, the difference between the first three examples and the last two (discussed below) is one of authority: the first three are illustrations and/or examples from human reasoning, the last two are proofs based upon the Old Testament.<sup>66</sup> Paul’s final proof is a quote from Jesus.

Verse 8 begins Paul’s defense of this principle of support through an appeal to the Old Testament, specifically Deut 25:4: “Do not prevent an ox from eating while it is

<sup>61</sup> Collins, *1 Corinthians*, 330.

<sup>62</sup> So *ibid.*, 328.

<sup>63</sup> See *ibid.*, who mentions the staccato effect of the illustrations and Paul’s use of alliteration and paronomasia. Robertson and Plummer, *First Epistle to the Corinthians*, 182, summarize this well: “labour may claim some kind of return.”

<sup>64</sup> Leon Morris, *The First Epistle of Paul to the Corinthians: An Introduction and Commentary*, rev. ed., Tyndale New Testament Commentaries (Grand Rapids: Eerdmans, 1985), 132, makes an interesting comment differentiating between these three workers: the soldier was paid wages (see above), the farmer might be the owner, and the shepherd was like a slave.

<sup>65</sup> See Collins, *1 Corinthians*, 333, and Garland, *1 Corinthians*, 414.

<sup>66</sup> See Lenski, *First and Second Corinthians*, 358; Robert G. Bratcher, *A Translator’s Guide to Paul’s First Letter to the Corinthians*, *Helps For Translators* (New York: United Bible Societies, 1982), 82. Cf. Charles K. Barrett, *The First Epistle to the Corinthians*, *Black’s New Testament Commentary* (London: A. & C. Black, 1968), 205, and Fee, *First Epistle to the Corinthians*, 405. Frederick F. Bruce, *1 and 2 Corinthians*, *New Century Bible* (London: Oliphants, 1971), 84, says it clearly: the first set is “human analogy” and the final two are “divine law.”

treading out the grain.” Paul’s application is that since he sows<sup>67</sup> spiritual things, he should reap material things (v. 11).<sup>68</sup>

Then he explains (v. 12) that he (and some of the other apostles) voluntarily chose to forego this right for the sake of the gospel. Of the four illustrations Paul has given thus far, three are “common sense” and one is a proof from Deuteronomy. Illustration five follows: “Do you not know that those who minister in the Temple get their meals from the Temple, and those who serve at the altar partake in what is offered on the altar?” This is a reference to the priests who served in the Temple as prescribed in the Mosaic covenant.<sup>69</sup> Ministers of God should be supported for their spiritual service. However, the next verse says that, “in the same way,” preachers in the new covenant should receive

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<sup>67</sup> The word for sow is σπείρω, a word meaning literally to sow seed and metaphorically to spread the word of God (e.g. Matt 13:18–39; Mark 4:14; Luke 8:5; John 4:36–37). It is used with a different sense in 1 Corinthians 15.

<sup>68</sup> For a satisfactory explanation of Paul’s use of this verse, see Lenski, *First and Second Epistle to the Corinthians*, 360–61. Morris, *1 Corinthians*, 132, (so also Garland, *1 Corinthians*, 410) notes that the original verse in Deuteronomy was in a context dealing with people, not animals. Therefore, it may have originally held a figurative meaning. The use of Deut 25:4 here by Paul is an example of *qal wa homer* (from lesser to greater) (see William F. Orr and James Arthur Walther, *1 Corinthians: Introduction with a Study of the Life of Paul, Notes, and Commentary*, Anchor Bible, vol. 32 [Garden City: Doubleday, 1976], 241).

<sup>69</sup> A question that needs to be asked of 1 Cor 9:13 is what ἱερός refers to: the temple in Jerusalem, pagan temples, or both. That this could be referring solely to a pagan temple must be rejected on the basis of the word Paul used in 1 Cor 8:10, εἰδωλείον, which refers to a pagan temple. Also, Garland, *1 Corinthians*, 414, notes that θυσιαστήριον, in the NT, “almost exclusively [refers to] the Jewish cult.” While this concept of priests living off sacrifices applies to the service of any temple (so Garland, *1 Corinthians*, 414; Bruce, *1 and 2 Corinthians*, 85; Robertson and Plummer, *First Epistle to the Corinthians*, 187; Barrett, *First Epistle to the Corinthians*, 208), Paul probably has in mind the temple in Jerusalem (so Garland, *1 Corinthians*, 414, Bruce, *1 and 2 Corinthians*, 85; Lenski, *First and Second Epistle to the Corinthians*, 366; Bratcher, *First Letter to the Corinthians*, 84; Richard L. Pratt Jr., *I & II Corinthians*, Holman New Testament Commentary [Nashville: Broadman & Holman, 2000], 148). Fee, *First Epistle to the Corinthians*, 412, thinks the question does not matter and concludes that Paul was probably intending the Temple in Jerusalem while the Corinthians would probably understand it as a reference to their own context.

support for their ministry. Does οὕτως καί (“in the same way”)<sup>70</sup> refer to tithes and offerings?<sup>71</sup> There are a few ways in which this argument could be made.<sup>72</sup> One argument says that while the priests were to live off the sacrificial system by means of the tithes and offerings given to them, preachers<sup>73</sup> are ἐκ τοῦ εὐαγγελίου ζῆν (“to live from the gospel”). If the priests lived off the sacrificial system, and the sacrificial system provided them with tithes and offerings, two questions then arise: What is the relationship between the gospel and tithes and offerings?<sup>74</sup> Moreover, can tithes and offerings be separated from the rest of the sacrificial system and be applied to the gospel ministry?

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<sup>70</sup> Regarding this construction: “[F]requently καί is subjoined to the latter [οὕτως] to increase its force” (George Benedict Winer, *A Grammar of the Idiom of the New Testament*, 7th ed., ed. Gottlieb Lünemann, trans. J. Henry Thayer (Andover: Draper, 1892), 440. W. Harold Mare, *1 Corinthians*, Expositor’s Bible Commentary, vol. 10 (Grand Rapids: Zondervan, 1976), 244, notes that the “adverb ‘thus’ shows that the principle of giving material support for those who serve in the temple is to be applied also to ministers of the gospel.” Garland, *1 Corinthians*, 415, says it “means that the Lord’s command accords with reason, common practice in secular and religious occupations, and OT law.” The phrase οὕτως καί occurs ten times in 1 Corinthians (2:11; 9:14; 11:12; 12:12; 14:9, 12; 15:22, 42, 45; 16:1) and it refers to a correspondence, or a relationship, between the two things. Usually the relationship is specifically one point of correspondence between the two things. It may be best translated with a gloss like “similarly” or “which is like.” Barndollar, “Scriptural Tithe,” 174, is an example of understanding Paul’s “similarly” to related to two things rather than one.

<sup>71</sup> Orr and Walther, *1 Corinthians*, 239, say that Paul is referring to Deut 18:1–4 and Num 18:20–24. They go on to say that his “function is analogous to that of the Levitical temple servants so far as support is concerned” (ibid., 242). Raymond Bryan Brown, *1 Corinthians*, Broadman Bible Commentary, vol. 7 (Nashville: Broadman, 1970), 342, says that “[p]riests in both Jewish and pagan temples receive material support in return for their services (Num. 18:9–32; Deut. 18:1–8).” Hans Conzelmann, *1 Corinthians*, Hermenia, ed. George W. MacRae, trans. James W. Leitch (Philadelphia: Fortress, 1981), 157, says that Paul is referring to Num 18:8, 31. Collins, *1 Corinthians*, 342, also sees a possible reference to priests and Levites and refers the reader to numerous verses in Leviticus. Bratcher, *First Corinthians*, 84, refers to Num 18:8–9 [sic: 19]:31 and Deut 18:1–4. Bruce, *1 and 2 Corinthians*, 85, cites Num 18:8ff. Robertson and Plummer, *First Epistle to the Corinthians*, 187, refer to Num 18:8–20, 21–24 (“the Levite’s tithe”), and Deut 14:23. Interestingly, Barrett, *First Epistle to the Corinthians*, 207–208, makes no mention of tithing, priests, Levites, or the Mosaic Law.

<sup>72</sup> See Lansdell, *Sacred Tenth*, 170–71.

<sup>73</sup> Notice that in 1 Cor 9:14 he is not just referring to apostles, but those “who preach the gospel.” This is a very general phrase.

<sup>74</sup> Notice it is not only to tithes; Barndollar, “Scriptural Tithe,” 170–71, discusses this verse as if the only referent is tithes. However, the priests partook of more than just the tithes, but of other offerings as well.

The gospel is the fulfillment of that to which the Mosaic law pointed. Lenski, commenting on this verse, states it well: “Christianity has superseded the old Temple ritual. Paul does not need to explain this change.”<sup>75</sup> While the sacrificial system was a shadow of the substitutionary death of Christ, the gospel brings that shadow into completion: no longer were sacrifices necessary because Christ became the sacrifice. Therefore, because of the relationship between the gospel and the sacrificial system, to import “tithes and offerings” into the new covenant appears wholly inappropriate. Lenski provides the proper conclusion to this verse: “The Old and New Testaments combine in assuring full support to God’s workers.”<sup>76</sup>

From the present passage, then, the following argument could be made. Paul, in verses 13–14, was saying that the apostolic/preaching ministry in this age has replaced the ministry of the priests and Levites. Therefore, since the priests and Levites no longer are active, apostles and preachers should receive the tithes that formerly went to the priests and Levites. What is wrong with this?

To be consistent, one would have to view Paul saying that, in some way, he is a soldier, a farmer, a shepherd, and an ox. While some of these may be understood both literally (i.e. flock = flock of animals) or metaphorically (flock = followers of Christ), it does not work for all of them: Paul used the analogy of being a soldier of both himself and Timothy in 2 Tim 2:4;<sup>77</sup> the verb used for “planting” (φυτεύω) is used previously in 1

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<sup>75</sup> Lenski, *First and Second Epistle to the Corinthians*, 367.

<sup>76</sup> *Ibid.*, 368.

<sup>77</sup> For other instances of this theme, see Eph 6:10–17 and 1 Tim 1:18. Only two commentators came close to this possible analysis: Robertson and Plummer, *First Epistle to the Corinthians*, 182 (“who wages war upon evil, plants churches, and is a shepherd to congregations”) and Garland, *1 Corinthians*,

Corinthians three times (3:6, 7, 8) and always with the metaphorical meaning of introducing the gospel message to a new community; the verb for shepherding (ποιμαίνω) is used metaphorically in Acts 20:28 by Paul (cf. Acts 20:16–18) to refer to the role of elders.<sup>78</sup> Yet nowhere does Paul refer to himself analogously as an ox or any animal similar to it. This argument would be based upon the idea that Paul is deliberately using a double entendre, which is not altogether clear in this passage.

Therefore, unless one can apply the illustrations/proofs consistently, their purpose should be kept in mind: the worker has the right to be supported by his work. Again, this is all subsumed under the argument that Paul chose to forego his right, as the Corinthians were urged to do in the case of meat sacrificed to idols.

For these reasons this alternative explanation of verses 13–14 is found wanting. More likely, Paul referred to the temple because of the context of this discussion: food sacrificed to idols. This illustration/proof is extremely pertinent because of the context of chapters 8–9.<sup>79</sup> Hence, Paul provided three illustrations from everyday life, two proofs from the Old Testament, and a final proof from Jesus. In verse 14, Paul says that Jesus “directed” (διέταξεν) those who preached the gospel to live from the gospel, which is most closely paralleled in the Gospels to Matt 10:10b: the worker is worthy of his

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409 (“Those who are soldiers in the army of Christ, working in God’s vineyard, and shepherding God’s sheep also can expect to receive upkeep from their service”).

<sup>78</sup> The verb in 1 Cor 9:7 is followed by the noun ποίμνην (“flock”), which is closely related to the word in Acts 20:28: ποίμνιον.

<sup>79</sup> See Fee, *First Epistle to the Corinthians*, 412; Garland, *1 Corinthians*, 414.

provision.<sup>80</sup> Each type of proof given by Paul is gradually more persuasive. While examples from everyday life might open the Corinthians' eyes to what Paul was saying, and while his proofs from the Old Testament should have been satisfactory evidence, the argument is conclusive by citing Jesus.

Furthermore, Paul's teaching in this chapter is not consistent with tithing as discussed in the Mosaic law. Paul does not refer to this support (supposedly "tithes") as a requirement of the people in all circumstances. Instead, Paul says that he has the *right* to receive support; if he forgoes that right, they are not obligated to give it. Therefore, tithing would become optional depending on if the preacher wanted to accept it. This is completely at odds with an understanding of tithing in the Old Testament. In the Mosaic law, not paying tithes was equivalent to robbing God; it was not an option.<sup>81</sup>

While Paul provides six arguments to demonstrate that a worker deserves wages, he has nonetheless chosen to forego those rights so the Corinthians, for the sake of the gospel, should likewise be prepared to forego their right of eating meat sacrificed to idols. These "sub-illustrations" contain insufficient grounds to support tithing in the new covenant. As Barrett concludes, "Reason and common experience; the Old Testament; universal religious practice; the teaching of Jesus himself: all these support the custom by

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<sup>80</sup> Note the parallel verse in Luke 10:7b. The only difference is Matthew uses τροφῆς and Luke uses μισθοῦ. Τροφή primarily refers to food and μισθός primarily refers to wages. However, note the comments on τροφή by Louw and Nida, *Greek-English Lexicon*, 5.1, on food terminology in languages.

<sup>81</sup> If one were to take 1 Cor 9:13–14 as the New Testament mandate for tithing then changes to current teaching on tithing would need to be made. Rather than this support being a requirement of the people *no matter what*, Paul says that it would be his *right* to receive support. The analogy, if tithing is the referent, would be that people in a church would not be obligated to tithe if the pastor decided he did not want to be paid. This, then, is a change of the presentation of the tithe in the Old Testament as being "the Lord's," to now belonging to the pastor if he so chooses.



which apostles (and other ministers) are maintained at the expense of the church which is built up by their ministry.”<sup>82</sup>

#### First Corinthians 16:1–4

The second potentially relevant passage in Paul’s writings is the collection<sup>83</sup> mentioned in 1 Corinthians 16. However, this passage is not directly relevant for a discussion of tithing for at least two reasons. First, the reference is not to people’s regular giving (be it weekly or monthly) but to a special collection taken up for the poor believers in Jerusalem. Second, there is no mention of giving ten percent of one’s income by way of a regular tithe.<sup>84</sup> When Paul discusses the amount (“as he may prosper”), he uses a phrase that probably refers to “that in accordance with whatever success or prosperity may have come their way that week.”<sup>85</sup> Fee concludes: “There is no hint of a tithe or proportionate giving; the gift is simply to be related to their ability from week to week as they have been prospered by God.”<sup>86</sup>

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<sup>82</sup> Barrett, *First Epistle to the Corinthians*, 208.

<sup>83</sup> Olford, *Grace of Giving*, 41–42, say that Paul in 1 Cor 16:1 uses a Greek word that means “an extra collection”: λογεία. In response, no lexicon could be located that referred to this word as an “extra” collection; Olford’s conclusion appears to be based upon the prior assumption that tithing was the minimum and all other giving was above and beyond this. He quotes the Greek to make his argument look persuasive, but the word *itself* does not contain this meaning.

<sup>84</sup> For further discussion of 1 Cor 16:1–4, see comments below.

<sup>85</sup> Fee, *First Epistle to the Corinthians*, 814.

<sup>86</sup> *Ibid.* See also, Garland, *1 Corinthians*, 754, who explicitly says this passage is not discussing tithing. He concludes by saying, “It might be less than a tithe; it might be far more than a tithe.”

### Second Corinthians 8:8

Third, in 2 Cor 8:8, Paul is instructing the Corinthians that their giving was to be done freely, as purposed in their hearts. Nothing is said about giving a specific amount or percentage of their income.<sup>87</sup> This verse demonstrates that the contributions he is discussing is not related to an obligatory tithe since he explicitly is *not* commanding this contribution.<sup>88</sup>

### Second Corinthians 9:7

Fourth, in 2 Cor 9:7, Paul informs his readers that their giving should not be done out of ἀνάγκη (“compulsion”). This word is linked with λυπῆς (“grudgingly”)<sup>89</sup> and is set in contrast to the clause before it: ἕκαστος καθὼς προήρηται τῇ καρδίᾳ (“as each one has purposed in his heart”). The use of καρδίᾳ does not reflect an appeal to an emotional response, but one of “moral resolution.”<sup>90</sup> Paul is describing to the Corinthians a type of giving that is different from tithing. The Corinthians are not obligated to give to this offering; their participation is voluntary. Moreover, they are not to give a prescribed amount, instead they should give according to their own determination. In fact, the words

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<sup>87</sup> See Chafer, *Major Bible Themes*, 254.

<sup>88</sup> The word used by Paul when he said he was not giving a command was ἐπιταγή. This word occurs in Rom 16:26 and 1 Cor 7:25 in reference to Old Testament commands (possibly 1 Cor 7:6 also). The three uses in the Pastoral Epistles (1 Tim 1:1; Titus 1:3; 2:15) contain distinct senses. Therefore, Paul may be saying that what he is discussing with them is not a command based upon the Old Testament.

<sup>89</sup> These are virtually synonymous. So Ralph P. Martin, *2 Corinthians*, Word Biblical Commentary, vol. 40 (Waco: Word, 1986), 290.

<sup>90</sup> *Ibid.*, 289.

“should give”<sup>91</sup> or “must do”<sup>92</sup> have to be provided in translation. The absence of these words in the Greek softens Paul’s pronouncement.<sup>93</sup> If a prescribed amount were predetermined, this would negate the teaching that one can determine or “purpose” an amount in one’s heart.

Paul had every opportunity to discuss tithing in these passages. His audience was not specifically a Jewish one, which is why one might expect him to clarify or distinguish between freewill offerings and involuntary tithing.<sup>94</sup> While tithing, in some form, was prevalent throughout the world, the specific details were different in the Mosaic law and applying the tithe in the Christian dispensation to Gentiles would have been *necessary* for clarity. An argument from silence can be precarious, but is not always without weight.<sup>95</sup> If it can be shown that a reference should have been made but was not, an argument from silence may have merit.<sup>96</sup>

#### Galatians 6:6: On Paying Teachers and the Argument From Silence

Three verses in the Pastoral Epistles warn about leaders who “love money” (1 Tim 3:3; 6:10; 2 Tim 3:2). While this is truly a danger, another danger that Paul warns

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<sup>91</sup> See the NIV and NLT.

<sup>92</sup> See the NASB (1995), RSV, NRSV. Note that the KJV and NKJV provides “let each one give.”

<sup>93</sup> So David E. Garland, *2 Corinthians*, New American Commentary, vol. 29 (Nashville: Broadman, 1999), 406.

<sup>94</sup> Contra Long, “Give Offerings to God,” 121: “It is quite possible that tithing was not mentioned frequently because the practice was quite well established and practiced.”

<sup>95</sup> Contra Mizell, “The Standard of Giving,” 22, who says that “the argument from silence is always a weak one.” Note also Koester, *Hebrews*, 348, and Guthrie, *Hebrews*, 44, who discuss how the author of Hebrews uses this type of argumentation.

<sup>96</sup> D. A. Carson, *Exegetical Fallacies*, 2d ed. (Grand Rapids: Baker, 1996), 138–39.

the Corinthians about is that of “muzzling the ox while he is threshing” (1 Cor 9:9). A similar verse is Gal 6:6. In this verse, a distinction is made between “the one who is taught” and “the one who teaches.”<sup>97</sup> This passage calls for financial support for those who teach.<sup>98</sup> While the phrase “all good things” may refer to more than money, it does have to do with financial support.<sup>99</sup> Another understanding would be that this refers to the Jerusalem collection, but that hypothesis has been satisfactorily refuted.<sup>100</sup> Therefore, this passage contains an early<sup>101</sup> teaching that refers to paying teachers for their service. How was this supposed to happen?

This is where the “argument from silence” appears. Since Paul’s discussion of giving in 1 Corinthians 16 refers to a special collection taken up among the Gentile

<sup>97</sup> The substantival participles ὁ κατηχούμενος and τῷ κατηχούντι reflect this distinction.

<sup>98</sup> See Ernest De Witt Burton, *A Critical and Exegetical Commentary on the Epistle to the Galatians*, International Critical Commentary (Edinburgh: T. & T. Clark, 1921), 335; Frederick F. Bruce, *The Epistle to the Galatians: A Commentary on the Greek Text*, New International Greek Testament Commentary (Grand Rapids: Eerdmans, 1982), 263; George S. Duncan, *The Epistle of Paul to the Galatians*, Moffatt New Testament Commentary (New York: Harper, 1934), 183–85; William Hendriksen, *New Testament Commentary: Exposition of Galatians, Ephesians, Philippians, Colossians, and Philemon* (Grand Rapids: Baker, 1995), 235–36; contra R. C. H. Lenski, *Interpretation of St. Paul’s Epistles to the Galatians, to the Ephesians, and to the Philippians* (Columbus: Wartburg Press, 1937), 299–300; Archibald T. Robertson, *Word Pictures in the New Testament* (New York: Richard R. Smith, 1931), 5:316.

<sup>99</sup> See Duncan, *The Epistle of Paul to the Galatians*, 183–85. While most translations retain the phrase “all good things,” two translations attempt to clarify it: “all his possessions” (NJB); “by paying them” (NLT).

<sup>100</sup> See J. Louis Martyn, *Galatians: A New Translation with Introduction and Commentary*, Anchor Bible, vol. 33A (New York: Doubleday, 1997), 551–52.

<sup>101</sup> Galatians could be dated either prior to the Jerusalem Council of Acts 15 (48–50 A.D.) or after it (53–57 A.D.). A date between 48–50 A.D. is more favorable. See D. A. Carson, Douglas Moo, and Leon Morris, *An Introduction to the New Testament* (Grand Rapids: Zondervan, 1992), 294 (who date it 48 A.D.), Ronald Y. K. Fung, *Epistle of Paul to the Churches of Galatia*, (Grand Rapids: Eerdmans, 1988), 28 (48 A.D.), Thomas D. Lea, *The New Testament: Its Background and Message* (Nashville: Broadman, 1996), 371 (49–50 A.D.), Ralph P. Martin and Julie L. Wu, *Galatians*, Zondervan Illustrated Bible Background Commentary, vol.3 (Grand Rapids: Zondervan, 2002), 265 (48–49 A.D.), and G. Walter Hansen, “Galatians, Letter to the,” in *The Dictionary of Paul and his Letters*, eds. Gerald F. Hawthorne and Ralph P. Martin (Downers Grove: InterVarsity, 1993), 328 (most likely 49 A.D.).

churches for the Jerusalem church, his more explicit teaching on the support of ministers is limited to 1 Corinthians 9; 2 Corinthians 8–9; and Gal 6:6. No set amount or percentage is provided in these passages. In light of the fact that Paul is not writing exclusively to Jewish congregations, one would expect some explanation of tithing if the apostle intended for this practice to continue.<sup>102</sup> An explanation would also be needed if the common understanding of three tithes were to be corrected.<sup>103</sup> Paul's discussion of supporting teachers in the above-mentioned passages shows that this was a concern for Paul. If this was an important issue, why is there no teaching on tithing? To be sure, many religions and countries surrounding Israel practiced some form of tithing, but the rules in the Mosaic law are very specific and fairly complex, and matters are not quite as simple as giving ten percent of one's entire income. No Christian reformulation of this doctrine is presented, even though supporting ministers seems to have been an important issue and possibly problematic.<sup>104</sup>

First Corinthians 9, 2 Corinthians 8–9, and Gal 6:6 all seem to be an ideal place for Paul to mention tithing if he in fact held to such a requirement. Yet since Paul does not refer to tithing, and since neither Jesus nor any other passage in the New Testament compels Christians to tithe, the requirement for believers to give at least ten percent of their income cannot be argued from Scripture alone. Chapter 4 will discuss the final way

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<sup>102</sup> Many have provided an alternative explanation to Paul's failure to explicitly use the word "tithe," for example, see Burroughs, *Grace of Giving*, 47. Clearwaters, *Stewardship Sermonettes*, 26.

<sup>103</sup> See Chapter 2 for this discussion.

<sup>104</sup> It may have been problematic because the theme is repeated in these three passages. Belleville, *2 Corinthians*, 219, has similar thoughts on the silence in the New Testament on tithing.

in which tithing may still be advocated without a clear-cut verse promoting it in the New Testament: through theological systems' application of the Mosaic law to Christians.

### **Conclusion**

If the references to tithing in Matthew 23 and Luke 18 are incidental, and if tithing is mentioned in Hebrews 7 only to provide one of the three proofs of the superiority of Melchizedek's priesthood, and if Paul never refers to tithing, does this mean that the New Testament is silent on the issue of giving? Nothing could be further from the truth. Specific instructions for the paying of teachers is included in Scripture's teaching. However, tithing is still not mentioned. In light of the fact, however, that the continuation of tithing is often argued not on exegetical but on larger systematic theological grounds, this question must be taken up first.

## CHAPTER 4

### TITHING, LAW AND GOSPEL, AND SYSTEMATIC ISSUES

The issue of the relationship between the Mosaic law and the gospel has not just been a battle *between* theological systems, but *within* the main camps in evangelicalism. Neither dispensationalism nor covenant theology are a united group on this issue. In the following discussion, three theological conclusions will be isolated and explained that influence scholars' views on the relationship between the Mosaic law and the gospel. Three theological systems' views<sup>1</sup> will be analyzed, rather than individuals, so that general theological conclusions, which in turn work as exegetical presuppositions,<sup>2</sup> can be deciphered in hopes of understanding the tensions between these general views.<sup>3</sup> Then these theological systems' views on tithing will be examined for what they believe about tithing and whether or not that belief is consistent with their theological system.

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<sup>1</sup> It would be possible to consider this as research investigating two groups: covenant theology (with two subheadings: theonomic and non-theonomic) and dispensationalism (with three subheadings: classic dispensationalism [CD], revised dispensationalism [RD], and progressive dispensationalism [PD]). However, while the discussion between RD and PD has been sometimes heated, differences that are more substantial appear to exist between theonomic covenant theology (TCT) and non-theonomic covenant theology (NTCT). Therefore, three divisions will be utilized.

<sup>2</sup> This is similar to what Wayne G. Strickland, "Preunderstanding and Daniel Fuller's Law-Gospel Continuum," *BibSac* 144 (1987): 181–93, did in revealing how Fuller's pre-understanding of the Bible's unity (based upon the *Heilsgeschichte* model of Oscar Cullmann) affected his exegesis of Gal 3:10–12.

<sup>3</sup> Summarizing and critiquing individual contributors would be too cumbersome for the present purposes.

### **Theological Conclusions and the Law-Gospel Dilemma**

Three issues have been isolated through a study of NTCT, TCT, and dispensationalism. Rather than discussing directly the conclusions each system has on specific verses (e.g. Rom 10:4 and Christ as the “end” of the law), the current approach has the advantage of viewing the exegetical (or, hermeneutical) presuppositions that anyone from a particular group brings to a particular verse. In other words, since CD has reached the three conclusions that are about to be discussed, when that interpreter comes to the phrase “Christ is the end of the law” (Rom 10:4), he already has certain theological convictions which predispose him to view that text in a certain way. This chapter is largely a study in understanding presuppositions to exegesis. All interpreters have presuppositions; therefore, understanding their presuppositions and isolating them may make it easier to overcome them when interpreting verses such as Rom 10:4. The theological conclusions, or exegetical presuppositions, are discussed in order of importance. Therefore, the first issue (the relationship between the Church and Israel) is the most important conclusion for determining how one will view the law-gospel debate. The next issue, the structure of the Mosaic law, is more important than the purpose of the Mosaic law, which is the third issue. All three have significant weight for whether someone will hold generally to continuity or discontinuity.

#### **The Relationship between the Church and Israel**

The issue of the relationship between the Church and Israel cuts to the heart of the debate between the theological systems of dispensationalism and covenant theology (both NTCT and TCT). Saucy says, “The most crucial distinction in traditional



dispensationalism is between Israel and the church.”<sup>4</sup> Ryrie has called this distinction the “essence of dispensationalism.”<sup>5</sup> Generally, NTCT and TCT agree on this issue.

### ***Dispensationalism: Israel and the Church***

Revised dispensationalists often refer to the church as a “parenthesis” in God’s plan in history. However, Chafer (CD) used the term “intercalation” because he believes that there is neither an indirect nor a direct relationship between the church and Israel and the term parenthesis implies this.<sup>6</sup> As evidence they maintain that the word “Israel” in the New Testament is never used in reference to the church.<sup>7</sup> A shift took place between CD and RD: the stark, bold, dualistic contrast between Israel and the church was diminished. A contrast still existed, but it was not as strong.

When Ryrie emphasizes that the Mosaic law was given to Israel only, he is saying that since there is a distinction between Israel and the church, that is, since they are not the same entity, and since the Mosaic law was given only to Israel, it cannot apply to the church because it is a distinct group of people. Adam was given an ethical code, so was

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<sup>4</sup> Saucy, *Case for Progressive Dispensationalism*, 26.

<sup>5</sup> Ryrie, *Dispensationalism Today*, 47. See also Robert P. Lightner, “Theological Perspectives on Theonomy Part 1: Theonomy and Dispensationalism,” *BibSac* 143 (1986): 34. This phrase, “essence of dispensationalism,” may be why Blaising and Bock (see above) refer to this type of dispensationalism as “essentialist dispensationalism.”

<sup>6</sup> Chafer, *Systematic Theology*, 4:41. The term intercalation means “something inserted.” For an early use of “parenthesis,” see Clarence Larkin, *Dispensational Truth or God’s Plan and Purpose in the Ages*, 3d ed., rev. and exp. (Philadelphia: Fox Chase, 1918), 145.

<sup>7</sup> Toussaint, “Israel and the Church,” 249; Arnold G. Fruchtenbaum, “Israel and the Church,” in *Issues in Dispensationalism*, eds. Wesley R. Willis and John R. Master (Chicago: Moody, 1994), 120. While Toussaint refers to S. Lewis Johnson, Jr., “Paul and the ‘Israel of God’: An Exegetical and Eschatological Case-Study,” in *Essays in Honor of J. Dwight Pentecost*, eds. Stanley D. Toussaint and Charles H. Dyer (Chicago: Moody, 1986), 181–96, as “decisively” demonstrating that Gal 6:16 continues this pattern, Andreas J. Köstenberger, “The Identity of the *Israēl tou theou* (Israel of God) in Galatians 6:16,” *Faith & Mission* 19, no. 1 (2001): 3–24, has presented a formidable counter to this interpretation.

Noah, Abraham, and Israel (through Moses). Now, the ethical code is referred to as the “law of Christ.”<sup>8</sup>

PD differs from both CD and RD. While the latter two continue to insist that the term “Israel” still refers to a national people, the former recognizes more unity within the historical program of God.<sup>9</sup> PD believes that the kingdom was present when Christ ministered on earth and His ascension marked the beginning of His reign; therefore, they hold to an “already-not yet” model. Old Testament promises were made, have been partially fulfilled in the church, but will reach their ultimate fulfillment in the millennium.<sup>10</sup> While RD believes that the church age is a parenthesis (indicating an insignificant relationship between the church and Israel), PD believes that “the Jewish-Christian remnant in the church is God’s assurance of the future fulfillment of His promises to Israel, and that the present age of church is vitally connected to God’s past promises and His future fulfillments.”<sup>11</sup> Continuity can be seen in the promise-fulfillment message that was present in the Old Testament; discontinuity is present since God is working through a new structure.<sup>12</sup> Therefore, a parenthesis is rejected by PD since the

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<sup>8</sup> See Ryrie, *Basic Theology*, 305. For more from Ryrie on the distinction between Israel and the church, see Ryrie, *Dispensationalism*, 127–29.

<sup>9</sup> See Saucy, *Case for Progressive Dispensationalism*, 28–29.

<sup>10</sup> See J. Lanier Burns, “Israel and the Church of a Progressive Dispensationalist,” in *Three Central Issues in Contemporary Dispensationalism: A Comparison of Traditional and Progressive Views*, ed. Herbert W. Bateman IV (Grand Rapids: Kregel, 1999), 273; Toussaint, “Israel and the Church,” 230. See also Darrell L. Bock, “A Theology of Luke-Acts,” in *A Biblical Theology of the New Testament*, ed. Roy B. Zuck (Chicago: Moody, 1994), 141–43.

<sup>11</sup> Burns, “Israel and the Church of a Progressive Dispensationalist,” 263–64.

<sup>12</sup> See Bock, “Theology of Luke-Acts,” 141.

church fits into God's plan by progressing toward the future.<sup>13</sup> It is not an interruption of his plan, but part of it. However, the view of Luke (in Acts) is that this community, the church, was "novel" and "distinct."<sup>14</sup> PD considers the church as distinct from Israel, but still part of God's *progressing plan*, while previous dispensationalists view the church distinct and part of a *separate plan* since God (temporarily) put Israel aside. Therefore, since PD views more continuity between Israel and the church, they will also have more continuity between law and gospel.

### ***Those Favoring Continuity: TCT and NTCT***

TCT perceives that the connection between the church and Israel is more substantial than in PD: the Church is God's true Israel;<sup>15</sup> it is the continuation of the fruition of Israel.<sup>16</sup> The kingdom of God, which at one point was focused upon Israel, was redirected from the Jews (Matt 8:11–12; 21:41–43; 23:37–38) and now focuses upon the Church.<sup>17</sup>

For example, some of the descriptions used when referring to both individual Christians and the church, such as "the circumcision" (Phil 3:3) and "the twelve tribes

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<sup>13</sup> See Craig A. Blaising and Darrell L. Bock, *Progressive Dispensationalism* (Grand Rapids: Baker, 1993), 47.

<sup>14</sup> See Bock, "Theology of Luke-Acts," 141.

<sup>15</sup> See Rushdoony, *Institutes*, 2:429.

<sup>16</sup> See Greg L. Bahnsen and Kenneth L. Gentry, *A House Divided: The Break-Up of Dispensational Theology* (Ft. Worth: Dominion Press, 1989), 168.

<sup>17</sup> See Bahnsen and Gentry, *House Divided*, 35; Greg L. Bahnsen, "The Theonomic Reformed Approach to Law and Gospel," in *Five Views on Law and Gospel*, ed. Wayne G. Strickland (Grand Rapids: Zondervan, 1996), 104–05.

which are scattered abroad” (Jas 1:1), are very suggestive. Paul even declares, “There is neither Jew nor Greek” (Gal 3:28).

NTCT is very similar to TCT in this area. A few terms have been used to describe NTCT’s conclusions regarding the relationship between the church and Israel: replacement, continuation, supersession. <sup>18</sup> While there are differences within NTCT, <sup>19</sup> the essential point for the current purpose is to explain that NTCT views the church, in some way, as replacing Israel. A statement on the precise relationship of Israel to the church depends on the kind of supersessionism. While the church is never explicitly called the “new Israel,” this concept can be seen in at least three ways: the application of the term “Israel” to the church, the rejection of national Israel, and the unity between Jews and Gentiles. <sup>20</sup>

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<sup>18</sup> See Marten H. Woudstra, “Israel and the Church: A Case for Continuity,” in *Continuity and Discontinuity: Perspectives on the Relationship Between the Old and New Testaments*, ed. John S. Feinberg (Wheaton: Crossway, 1988), 237; Clark M. Williamson, *A Guest in the House of Israel* (Louisville: Westminster, 1993), 268.

<sup>19</sup> For a summary of three types of supersessionism, see Vlach, “Church as a Replacement of Israel,” 14–20. This entire section is indebted to Vlach’s analysis and helpful bibliography.

<sup>20</sup> For supersessionist support of the term “Israel” referring to the church, see Herman Ridderbos, *Paul: An Outline of His Theology*, trans. John Richard de Witt (Grand Rapids: Eerdmans, 1975), 332, 334, 336, n. 30; Herman Ridderbos, *The Epistle of Paul to the Churches of Galatia: The English Text with Introduction, Exposition and Notes*, trans. Henry Zylstra (Grand Rapids: Eerdmans, 1953), 227; Wayne Grudem, *Systematic Theology: An Introduction to Biblical Doctrine* (Grand Rapids: Zondervan, 1994), 860–62; Ladd, “Israel and the Church,” 208; Fred H. Klooster, “The Biblical Method of Salvation: A Case for Continuity,” in *Continuity and Discontinuity: Perspectives on the Relationship Between the Old and New Testaments*, ed. John S. Feinberg (Westchester: Crossway, 1988), 159; Woudstra, “Israel and the Church,” 109, 234–35; Hans K. LaRondelle, *The Israel of God in Prophecy: Principles of Prophetic Interpretation* (Berrien Springs, MI: Andrews University Press, 1983), 106, 108; Bruce K. Waltke, “A Response,” in *Dispensationalism, Israel and the Church: The Search for Definition*, eds. Craig A. Blaising and Darrell L. Bock (Grand Rapids: Zondervan, 1992), 352–53; Bruce K. Waltke, “Theonomy in Relation to Dispensational and Covenant Theologies,” in *Theonomy: A Reformed Critique*, eds. William S. Barker and Robert Godfrey (Grand Rapids: Zondervan, 1990), 65; Bruce K. Waltke, “Kingdom Promises as Spiritual,” in *Continuity and Discontinuity: Perspectives on the Relationship Between the Old and New Testaments*, ed. John S. Feinberg (Wheaton: Crossway, 1988), 267; Andrew T. Lincoln, “The Church and Israel in Ephesians 2,” *CBQ* 49, no. 4 (1987): 620; Beckwith, “Unity and Diversity of God’s Covenants,” 111; William E. Cox, *The New-Covenant Israel*, 3d ed., rev. and enl. (Philadelphia: Presbyterian & Reformed, 1963), 35; LaRondelle, *Israel of God*, 110; O. Palmer Robertson, *The Israel of God: Yesterday*,

Generally, those who hold to there being no relationship between the Church and Israel will favor discontinuity and those who hold to the church replacing Israel will favor continuity. PD, which views the church as distinct, but still within the progressing plan of God, would still probably favor discontinuity, but not as strongly as CD and RD.

#### The Structure of the Mosaic Law

The groups analyzed have reached two basic conclusions on the structure of the Mosaic law. Some hold to the unity of the Mosaic law and others have deduced a tripartite structure. Those holding to the latter view usually think the civil and ceremonial laws have been abrogated and the moral law has continuing validity; this is the basic understanding of most of NTCT. TCT views the structure slightly differently, with the civil law still being valid. Most dispensationalists (including *most* PD's) believe the entire law has been abrogated, and thus they favor discontinuity.

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*Today, and Tomorrow* (Phillipsburg: Presbyterian & Reformed, 2000), 40–41. For support that national Israel has been rejected, see Ronald E. Diprose, *Israel in the Development of Christian Thought* (Rome: Instituto Biblico Evangelico Italiano, 2000), 36–38; Herman Ridderbos, *The Coming of the Kingdom*, trans. H. de Jongste (Philadelphia: Presbyterian & Reformed, 1962), 352–53; Ridderbos, *Paul*, 357–60; John H. Gerstner, *Wrongly Dividing the Word of Truth: A Critique of Dispensationalism*, 2d ed., corrected and exp. ed., ed. Don Kistler (Morgan, PA: Soli Deo Gloria, 2000), 190–91; George Eldon Ladd, *The Gospel of the Kingdom: Popular Expositions on the Kingdom of God* (Grand Rapids: Eerdmans, 1959), 114; William Hendriksen, “*And So All Israel Shall Be Saved: An Interpretation of Romans 11:26a*” (Grand Rapids: Baker, 1945), 12–14, 33–35; William Hendriksen, *Israel in Prophecy* (Grand Rapids: Baker, 1968), 40–52; Robertson, *Israel of God*, 181–82; John Calvin, *The Epistles of Paul the Apostle to the Romans and to the Thessalonians*, ed. David W. Torrance and Thomas F. Torrance, trans. Ross Mackenzie (Grand Rapids: Eerdmans, 1961), 255; Leon Morris, *The Epistle to the Romans* (Grand Rapids: Eerdmans, 1988), 421; John Murray, *The Epistle to the Romans*, 2 vols. (Grand Rapids, Eerdmans, 1959), 2:99; Frederick F. Bruce, *Romans*, Tyndale New Testament Commentaries, vol. 6 (Grand Rapids: Eerdmans, 1985), 209. For support that the Jews and Gentile have been united, see Waltke, “Dispensational and Covenant Theologies,” 65; Waltke, “Kingdom Promises as Spiritual,” 274; Lincoln, “Church and Israel,” 615; LaRondelle, *Israel of God*, 114, 125–28; Grudem, *Systematic Theology*, 862; Robertson, *Israel of God*, 188; Allis, *Prophecy and the Church*, 108–10; Willem A. VanGemeren, “A Spirit of Restoration,” *WTJ* 50 (1988): 92; Ernest F. Kevan, “The Covenants and the Interpretation of the Old Testament,” *EQ* 26 (1954): 27. Note that Markus Barth, *Ephesians 1–3*, Anchor Bible, vol. 34 (Garden City: Doubleday, 1974), 130–33, believes that the Gentiles join into Israel.

### *Those Holding to the Unity of the Mosaic Law*

Dispensationalists, for the most part, believe the entire Mosaic law to be a unit. CD and RD typically view the law as united and unitedly abrogated.<sup>21</sup> Also, CD and RD do not correlate the Ten Commandments with the moral law.<sup>22</sup> Chafer explicitly refutes the concept that the law could be set aside, but the Ten Commandments could continue as a rule of life: “the [Ten] Commandments are a part of the law . . . [and] ceased to be the *rule* of conduct when Christ fulfilled the law.”<sup>23</sup> Feinberg, probably best classified as a RD, says, “OT civil and ceremonial laws and institutions are shadows and are explicitly removed in the NT.”<sup>24</sup> Both Ryrie and Toussaint have said that foundationally, everyone who does not sacrifice an animal in church on Sunday recognizes some sort of distinctions in Scripture.<sup>25</sup> Since the Mosaic law is viewed as a unit in both the Old and

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<sup>21</sup> See Ryrie, *Basic Theology*, 304–305; Charles C. Ryrie, “End of the Law,” *BibSac* 124 (1967): 241–42; Ryrie, *Grace of God*, 57–59; Chafer, *Systematic Theology*, 4:234; 7:225; Wayne G. Strickland, “The Inauguration of the Law of Christ with the Gospel of Christ: A Dispensational View,” in *Five Views on Law and Gospel*, ed. Wayne G. Strickland (Grand Rapids: Zondervan, 1996), 261–62; Wayne G. Strickland, “Response to Douglas Moo,” in *Five Views on Law and Gospel*, ed. Wayne G. Strickland (Grand Rapids: Zondervan, 1996), 403; House and Ice, *Dominion Theology*, 89; R. Laird Harris, “Theonomy in Christian Ethics: A Review of Greg L. Bahnsen’s Book,” *Presbyterion* 5 (1979): 4–5; Robert P. Lightner, “Theological Perspectives on Theonomy Part 3: A Dispensational Response to Theonomy,” *BibSac* 143 (1986): 237; Norman L. Geisler, “A Premillennial View of Law and Government,” *BibSac* 142 (1985): 258 (for another version [extremely similar but not identical] of this article, see Norman L. Geisler, “A Dispensational Premillennial View of Law and Government,” in *Living in the ‘90s*, ed. J. Kerby Anderson [Dallas: Dallas Seminary Press, 1990], 149–67). Note that CD and RD do use the terms moral, civil, and ceremonial (or moral, ordinances, and judgments), but they (for the most part) believe that they form a whole that is inseparable.

<sup>22</sup> See Lightner, “Theonomy Part 3,” 240; Waltke, “Dispensational and Covenant Theologies,” 61. Contra Larkin, *Dispensational Truth*, 150, who does divide the Mosaic law into three parts.

<sup>23</sup> Lewis Sperry Chafer, *Grace: The Theme*, 2d ed. (Grand Rapids: Zondervan, 1950), 104.

<sup>24</sup> John S. Feinberg, “Systems of Discontinuity,” in *Continuity and Discontinuity: Perspectives on the Relationship Between the Old and New Testaments*, ed. John S. Feinberg (Westchester: Crossway, 1988), 76. See also comments by Lightner, “Theonomy Part 3,” 240., says that the moral law was not abrogated at Calvary; he says the moral law refers to the eternal principles and therefore has not been terminated.

<sup>25</sup> See Stanley D. Toussaint, “A Biblical Defense of Dispensationalism,” in *Walvoord: A Tribute*,

New Testament, and since the New Testament explicitly abrogates the old covenant (Acts 13:39; Rom 3:21–22; 7:6; 10:4; Gal 5:1; Heb 7:12; 8:8–9, 13), the entire Mosaic law has been abrogated.<sup>26</sup>

### ***Those Holding to the Tripartite Structure of the Mosaic Law***

NTCT divides the Mosaic law into three parts: moral, civil, and ceremonial.<sup>27</sup> The Ten Commandments are the moral law.<sup>28</sup> The civil laws provided help to guide the governance of Israel as a nation.<sup>29</sup> The ceremonial laws regulated Israel's worship of

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ed. Donald K. Campbell (Chicago: Moody, 1982), 85; Ryrie, *Dispensationalism Today*, 16.

<sup>26</sup> So Ryrie, "End of the Law," 244; Strickland, "Inauguration," 263. However, just because it is no longer binding on Christians that does not mean it is not useful. For an example of a dispensationalist using the Mosaic law for society today, see Gary R. Williams, "The Purpose of Penology in the Mosaic Law and Today," *BibSac* 133 (1976): 42–55. For their argumentation, see Ryrie, "End of the Law," 242–43; Ryrie, *Basic Theology*, 303; Ryrie, *Grace of God*, 58–59; Lightner, "Theonomy Part 3," 237; Wayne G. Strickland, "Response to Walter C. Kaiser, Jr.," in *Five Views on Law and Gospel*, ed. Wayne G. Strickland (Grand Rapids: Zondervan, 1996), 214–15.

<sup>27</sup> See Waltke, "Dispensational and Covenant Theologies," 68; Ryken, *Written in Stone*, 20–21. Note that Willem A. VanGemeren, "Israel as the Hermeneutical Crux in the Interpretation of Prophecy," *WTJ* 45 (1983): 136, says that this division is derived from Calvin. See also, Knox Chamblin, "The Law of Moses and the Law of Christ," in *Continuity and Discontinuity: Perspectives on the Relationship Between the Old and New Covenants*, ed. John S. Feinberg (Westchester: Crossway, 1988), 183, who speaks of "three dimensions of the one law" rather than three "divisions." Strong statements in support of this are made by Ernest C. Reisinger, *The Law and the Gospel* (Phillipsburg: Presbyterian & Reformed, 1997), 50.

<sup>28</sup> For discussions on the moral law, see Calvin, *Institutes*, 1:314, 324–26 (2.8.11–12), 357 (2.8.52); *Westminster Confession of Faith*, 19.2, 3, 5; *Westminster Larger Catechism*, 102, 122; *Westminster Shorter Catechism*, 41; VanGemeren, "Law is the Perfection of Righteousness in Jesus Christ," 53; O. Palmer Robertson, *The Christ of the Covenants* (Grand Rapids: Baker, 1980) 172–73; Walter J. Chantry, *Call the Sabbath a Delight* (Carlisle: Banner of Truth, 1991), 17; Richard C. Barcellos, *In Defense of the Decalogue: A Critique of New Covenant Theology* (Enumclaw, WA: WinePress, 2001), 61, 82; Chamblin, "Law of Moses and the Law of Christ," 189, 195–199; Poythress, *Shadow of Christ in the Law of Moses*, 75–76, 80, 86–88, 101; Bruce Kaye, *Using the Bible in Ethics*, Grove Booklet on Ethics 13 (Nottingham, England: Grove, 1976), 19; Reisinger, *Law and Gospel*, 116; Reisinger, *Whatever Happened to the Ten Commandments*, 7; Ryken, *Written in Stone*, 15–18, 23–24.

<sup>29</sup> For discussions on the civil law, see VanGemeren, "Law is the Perfection of Righteousness in Jesus Christ," 53; Ryken, *Written in Stone*, 21–22; *Westminster Confession of Faith*, 19.4; Waltke, "Dispensational and Covenant Theologies," 68; Chamblin, "Law of Moses and the Law of Christ," 199; Reisinger, *Law and Gospel*, 116.

Yahweh.<sup>30</sup> While the moral law is binding eternally, the civil and ceremonial laws are abrogated. While this division may initially sound convenient, the moral, civil, and ceremonial laws are intertwined in the Old Testament<sup>31</sup> and can be difficult to untangle.

TCT similarly divides the Mosaic law into three parts: civil (judicial), moral, and ceremonial.<sup>32</sup> However, rather than ceremonial, they prefer the designation either restorative or redemptive law, while still referring to the same parts of the Mosaic law as NTCT. One major distinction between TCT and NTCT is that the former believes the civil law applies directly to Christians.<sup>33</sup> This is mainly because they view the moral and civil law tied closer together than NTCT. Rushdoony notes, “At most points, they cannot be distinguished.”<sup>34</sup>

The laws that have ceased in the manner or way in which they are kept are all the laws which relate to the priesthood, the temple, symbols of separation and purity,

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<sup>30</sup> For discussions on the ceremonial law, see See VanGemeran, “Law is the Perfection of Righteousness in Jesus Christ,” 53. However, Ernest C. Reisinger, *Whatever Happened to the Ten Commandments* (Carlisle: Banner of Truth, 1999), 3, 44, 53; Ryken, *Written in Stone*, 21; Reisinger, *Whatever Happened to the Ten Commandments*, 3.

<sup>31</sup> See Willem A. VanGemeran, “The Law is the Perfection of Righteousness in Jesus Christ: A Reformed Perspective,” in *Five Views on Law and Gospel*, ed. Wayne G. Strickland (Grand Rapids: Zondervan, 1996), 31; Ryken, *Written in Stone*, 21; Chamblin, “Law of Moses and the Law of Christ,” 183; Vern S. Poythress, *The Shadow of Christ in the Law of Moses* (Phillipsburg: Presbyterian & Reformed, 1991), 101. Poythress says the distinction between moral and ceremonial laws is “rough” (*ibid.*, 99–100). For a critique of Poythress from a theonomic perspective, see Bahnsen, *No Other Standard*, 291–325.

<sup>32</sup> See Greg L. Bahnsen, *Theonomy in Christian Ethics* (Phillipsburg: Presbyterian & Reformed, 1984), 214; Bahnsen and Gentry, *House Divided*, 34, 97. Another way to view the theonomic division would be into two categories: ceremonial and moral. Then two subsets of moral law: summary laws and case laws (civil law) (see Bahnsen, *No Other Standard*, 93–94; Kenneth L. Gentry, Jr., *God’s Law in the Modern World: The Continuing Relevance of Old Testament Law* [Phillipsburg: Presbyterian & Reformed, 1993], 46–47).

<sup>33</sup> See North and DeMar, *Christian Reconstruction*, 81. Verses used to support this are Matt 5:44; 15:4–5; 18:15; Rom 12:19–20; 1 Cor 5:1; 9:9; 1 Tim 5:18; Jas 5:4.

<sup>34</sup> Rushdoony, *Institutes*, 1:304. For their evidence, see Bahnsen, *Theonomy*, 207–10, n. 4; 213–16; Bahnsen, “Theonomic Reformed Approach,” 93, 98, 100–15; Bahnsen and Gentry, *House Divided*, 35, 97, 100; North and DeMar, *Christian Reconstruction*, 151.



circumcision, political loyalty, family divisions, dietary provisions, ritual feasts, ritual places, and the sacrificial system (ceremonial atonements, sacrifice).<sup>35</sup> These are foreshadows of Christ's redemptive work and are now "put out of gear" by his coming.<sup>36</sup> It is not that the requirements have been cancelled or abrogated, but Christ has kept them for all.<sup>37</sup> Bahnsen and Gentry conclude, "the redemptive dispensation and form of the kingdom which was present in the Old Covenant has dramatically changed in the age of the New Covenant."<sup>38</sup>

### ***Mixed Company: Progressive Dispensationalism***

PD has a mixed discussion on this issue. Since PD writers have not focused much writing on the law-gospel issue, the few voices that have spoken, which are not in harmony, cannot be said to speak for the group as a whole. PD is the least unified of any of these "groups" and therefore, particularly when discussing PD, generalizations become difficult, if not impossible. Some in PD have come so far as to say that the *ceremonial laws* were abrogated, rather than referencing the entire Mosaic law.<sup>39</sup> God has an eternal, moral law, which *includes* the Ten Commandments. The ethical and spiritual commands

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<sup>35</sup> See Bahnsen and Gentry, *House Divided*, 34–36; Bahnsen, *Theonomy*, 211; Bahnsen, "Theonomic Reformed Approach," 99.

<sup>36</sup> Bahnsen and Gentry, *House Divided*, 34.

<sup>37</sup> See Bahnsen, *Theonomy*, 212.

<sup>38</sup> Bahnsen and Gentry, *House Divided*, 36. They continue saying that "At bottom, the two covenants are one, although they differed in administrative outworking according to their respective places in the history of redemption" (*ibid.*; so also Bahnsen, "Theonomic Reformed Approach," 96).

<sup>39</sup> See Kenneth L. Barker, "The Scope and Center of Old and New Testament Theology and Hope," in *Dispensationalism, Israel and the Church: The Search for Definition*, eds. Craig A. Blaising and Darrell L. Bock (Grand Rapids: Zondervan, 1992), 297. See also John A. Martin, "Christ, the Fulfillment of the Law in the Sermon on the Mount," in *Dispensationalism, Israel and the Church: The Search for Definition*, eds. Craig A. Blaising and Darrell L. Bock (Grand Rapids: Zondervan, 1992), 260–61.

in the Old Testament, moral commands in the New Testament, and the law of Christ are binding on Christians.<sup>40</sup> Barker, refuting those who proclaim the Mosaic law to be unified, says that Scripture itself makes the distinctions (see Exod 20:1; 21:1; 35:1).<sup>41</sup>

However, another PD, J. Daniel Hays, has said the exact opposite.<sup>42</sup> He provides three arguments for denying the tripartite structure of the Mosaic law. (1) The distinctions made (ceremonial, civil, moral) are subjective or capricious.<sup>43</sup> These categories are not found within the text, but are placed onto the text from the outside. Hays provides several pieces of evidence. One of his best arguments is that all of the laws were theological and therefore moral. All the laws in Leviticus 19 were based upon the holiness of God; therefore, an Israelite would have viewed the mixing of two types of cloth material as a moral issue. He also says that while some claim only the Ten Commandments are the moral law, this would leave out Lev 19:18 (“love your neighbor as yourself”), which is unacceptable.

The unity of the law is an important concept since every theological system views *some* part of the law as ceasing in *some* way. A simple principle could be as follows: if the law is united, then none of it is binding; if the law is tripartite, then part of it could still be considered as binding and another part has ceased. The main difference between TCT and NTCT is that the former believe that the civil law is still in effect while the latter believe it is not.

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<sup>40</sup> See Barker, “Scope and Center,” 297.

<sup>41</sup> See *ibid.*, 300.

<sup>42</sup> See also Blaising and Bock, *Progressive Dispensationalism*, 195–98, who agree with Hays (see below).

<sup>43</sup> See J. Daniel Hays, “Applying the Old Testament Law Today,” *BibSac* 158 (2001): 22–24.

## The Purpose of the Mosaic Law

What are the purposes of the Mosaic law? While many purposes have been distilled from the Old and New Testaments concerning the Mosaic law and Christians, some of these purposes are connected to the issue of continuity.

### *Continuity and the Purpose of the Mosaic Law*

Those in NTCT are in agreement that the Mosaic law was not given so that Israel could be saved. God never intended for the law to bring salvation; salvation has always been through faith. Typically, Scripture describes the law as containing three purposes: (1) to diminish (restrain) sin in a community,<sup>44</sup> (2) to teach everyone of their need for a Savior,<sup>45</sup> and (3) to teach those who belong to God how to live (sanctification).<sup>46</sup>

The third use of the law, the most important for the law-gospel discussion, is as an instrument of sanctification or as a rule of life for believers.<sup>47</sup> It does this by bringing conviction to the transgressor.<sup>48</sup> It can be used to help Christians grow in grace.<sup>49</sup> There

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<sup>44</sup> See VanGemeran, "Law is the Perfection of Righteousness in Jesus Christ," 57; Ryken, *Written in Stone*, 27, 31–33; Berkhof, *Systematic Theology*, 614.

<sup>45</sup> See VanGemeran, "Law is the Perfection of Righteousness in Jesus Christ," 32; Berkhof, *Systematic Theology*, 614–15; Ryken, *Written in Stone*, 27; Reisinger, *Whatever Happened to the Ten Commandments*, 5; Charles H. Spurgeon, *Parables and Miracles*, vol. 3 (Grand Rapids: Baker, 1993), 413.

<sup>46</sup> See *Westminster Larger Catechism*, 95–97; Berkhof, *Systematic Theology*, 614–15; Poythress, *Shadow of Christ in the Law of Moses*, 115; Ernest F. Kevan, *The Evangelical Doctrine of Law* (London: Tyndale, 1956), 26.

<sup>47</sup> See *Westminster Confession of Faith*, 19.6; Berkhof, *Systematic Theology*, 615; Waltke, "Dispensational and Covenant Theologies," 70; Chamblin, "Law of Moses and the Law of Christ," 364, n. 64; Ryken, *Written in Stone*, 27, 225; Reisinger, *Whatever Happened to the Ten Commandments*, 6–8; VanGemeran, "Law is the Perfection of Righteousness in Jesus Christ," 33; Barcellos, *In Defense of the Decalogue*, 65.

<sup>48</sup> Cf. Kevan, *Evangelical Doctrine of Law*, 11; VanGemeran, "Law is the Perfection of Righteousness in Jesus Christ," 57.

<sup>49</sup> See VanGemeran, "Law is the Perfection of Righteousness in Jesus Christ," 42.

are ramifications to the indwelling of the Holy Spirit in this age for this purpose of the law. While the law can no longer condemn Christians, it can now “exhort believers” to holiness; it is the “instrument of growth in faith and in sanctification (2 Tim. 3:16–17).”<sup>50</sup>

While TCT’s purposes for the Mosaic law include those of NTCT, they have several more.<sup>51</sup> Bahnsen provides eight purposes of the Mosaic law. However, only a few need to be considered in light of their tendency toward continuity. First, since the law is directly connected to God’s character, a change of a law causes the character of God to change, meaning that God is no longer immutable. Second, TCT states that Christianity could not exist without the law defining sin. Third, since the law restrains sin, and TCT believes the civil law is still valid, this enhances their tendency toward continuity. Therefore, Christians should strive to implement the law in the legal system to act as a restrainer of sin in society. Finally, they connect sanctification in the Christian to the law. Therefore, the Christian needs to learn from the law in order to grow in Christ effectively.

### ***Dispensationalism, Discontinuity, and the Purpose of the Mosaic Law***

CD, as seen in Chafer, has an underdeveloped view of the purpose of the Mosaic law. Generally, for Israel, the immediate purpose was to provide instructions for “civil, religious, and moral life.”<sup>52</sup> It was the Israelites’ standard for holy living. However, while

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<sup>50</sup> Ibid., 52.

<sup>51</sup> For the following discussion, see Bahnsen, *Theonomy*, 267–72; Rushdoony, *Institutes*, 1:306–07; Rushdoony, *Systematic Theology*, 1:485–87; Gentry, *God’s Law*, 17–20; North and DeMar, *Christian Reconstruction*, 103–105.

<sup>52</sup> Chafer, *Systematic Theology*, 4:159.

it was the rule of life for the Israelites, it no longer functions in this manner for Christians (cf. Rom 6:14; 7:1–6).<sup>53</sup>

The other two purposes explicated by Chafer are closely related. First, while sin was always evil, it only became disobedience after God gave commandments. Therefore, the law was added to transform sin into transgression. As the law revealed transgressions, it became an instrument for driving people to God for the mercy that is only available in Christ. This purpose, which is mentioned in Gal 3:24, was that of a child disciplinarian in order to lead people to Christ.<sup>54</sup>

A number of purposes for the Mosaic law in the Old Testament have been elucidated by those in RD.<sup>55</sup> Most central to the current discussion is that God gave the law for the sanctification of the *Israelites*. It showed them how to live a holy life and gave them a provision for forgiveness.<sup>56</sup> This purpose has ceased as Paul makes clear in Romans 7 (especially verse 6 and the phrase “bear fruit for God”)<sup>57</sup> and Gal 3:25.<sup>58</sup> For Christians, sanctification is based upon faith.<sup>59</sup> The law does have purposes that transcend

<sup>53</sup> See *ibid.*, 4:165; 6:273.

<sup>54</sup> See Chafer, *Systematic Theology*, 3:77, 4:159, 161–62.

<sup>55</sup> See Pentecost, “Purpose of the Law,” 229, 231–33; Strickland, “Inauguration,” 236–45, 276; Strickland, “Response to Moo,” 403; Ryrie, *Grace of God*, 61;

<sup>56</sup> See Strickland, “Inauguration,” 237–38. Cf. Pentecost, “Purpose of the Law,” 232.

<sup>57</sup> See Strickland, “Inauguration,” 259.

<sup>58</sup> See Pentecost, “Purpose of the Law,” 227–28; Wayne G. Strickland, “Response to Willem A. VanGemeren,” in *Five Views on Law and Gospel*, ed. Wayne G. Strickland (Grand Rapids: Zondervan, 1996), 80; Ryrie, *Grace of God*, 62; see also Wayne G. Strickland, “Response to Greg L. Bahnsen,” in *Five Views on Law and Gospel*, ed. Wayne G. Strickland (Grand Rapids: Zondervan, 1996), 159.

<sup>59</sup> Also agreeing with this is M. R. DeHaan, *Law or Grace* (Grand Rapids: Zondervan, 1965), 140–41, who says John 16:13 indicates that the Holy Spirit is the Christian’s guide for morality, not the law.

epochs (i.e. dispensations, covenants): revealing sin and revealing God's holiness.<sup>60</sup>

These are the only two that are "trans-epochal or trans-dispensational."<sup>61</sup> Ryrie says that the reason the law is not able to sanctify Christians is that its standards are too low. The law was very specific (i.e. do not take the Lord's name in vain), grace teachings are more general (i.e. "Let your speech always be with grace, *as though* seasoned with salt," Col 4:6a).<sup>62</sup>

PD has not discussed the purpose of the Mosaic law extensively. Bock and Blaising state that the law was a tutor (Gal 3:22–25). Using that analogy, they say that now that Christ has come, the need for the tutor no longer exists. Therefore, the Mosaic covenant is not binding for Christians.<sup>63</sup> The law was also a steward, meaning that it was intended to help the Israelites manage their lives (Gal 4:1–2).<sup>64</sup> However, Bock says, regarding the theology of Luke-Acts (only), that the "only function remaining for the law was its call to love God and to love one's neighbor."<sup>65</sup> Lowery adds that the law was helpful to demonstrate the sinfulness of humanity, "recognition of which is an essential first step in responding to the gospel."<sup>66</sup> Therefore, the law's only continuing purpose (as

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<sup>60</sup> See Strickland, "Response to Moo," 404; Pentecost, "Purpose of the Law," 233.

<sup>61</sup> Strickland, "Response to Moo," 404. However, Pentecost, "Purpose of the Law," 233, adds that "the requirements of those who would live in fellowship with the holy God" and "to learn of the person and work of Christ" are also permanent.

<sup>62</sup> See Ryrie, *Grace of God*, 62.

<sup>63</sup> See Bock and Blaising, *Progressive Dispensationalism*, 197.

<sup>64</sup> See *ibid.*, 197.

<sup>65</sup> Bock, "Theology of Luke-Acts," 141.

<sup>66</sup> David K. Lowery, "A Theology of Paul's Missionary Epistles," in *A Biblical Theology of the New Testament*, ed. Roy B. Zuck (Chicago: Moody, 1994), 277.

discussed in PD literature thus far) appears to be that of demonstrating the sinfulness of humanity in order to lead people to Christ.<sup>67</sup>

Therefore, all of dispensationalism appears to reject sanctification as a continuing purpose of the Mosaic law, a conclusion that lends itself to discontinuity between law and gospel.

### Summary and Conclusions

Three theological issues have been analyzed, with support for each view given consideration. Table 3 below summarizes the results. CD and RD heavily favor discontinuity. Their conclusions on these issues are fairly consistent within their system and there is little difficulty in applying the conclusions to a specific issue in law-gospel debates. However, PD has come to some different conclusions. The main distinction related to the law-gospel debate is also the main point of departure for PD: the relationship between Israel and the church. Since PD views God's plan as progressing with the church, this should have an impact on the law-gospel issue. However, since progressives have not published much in this area, it is difficult to know how their view on Israel and the church specifically affects this issue. PD was split on the issue of the structure of the law. Those in PD favoring a tripartite structure would favor continuity; those in PD describing the law as a unit would favor discontinuity. NTCT and TCT are fairly consistent systems. In every area they favor continuity.

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<sup>67</sup> For a progressive dispensationalist's presentation on sanctification where no mention of the use of the law is made, see Lowery, "Theology of Paul's Missionary Epistles," 279-80.

Table 7. Theological systems' conclusions<sup>68</sup>

	Church and Israel	Structure of the Law	Purpose of the Law
Classic Dispensationalism	D	D	D
Revised Dispensationalism	D	D	D
Progressive Dispensationalism	d	D/C	D
Non-Theonomic Covenant Theology	C	C	C
Theonomic Covenant Theology	C	C	C

Various arguments that are not dependent upon specific biblical texts, but that are built upon a larger foundation, have been promoted to advocate the continuation of tithing for Christians. The way in which these three theological systems view tithing will now be analyzed.

### Theological Systems and Tithing

These principles discussed above will be applied to the tithing issue in three parts. First, the conclusions that each system have reached regarding tithing will be summarized. Second, a presentation will attempt to discuss tithing in terms of how each system *should* view the issue. Third, a critique of any differences between what each system *says* and what they *should* say will conclude this section. With Stedman, “no proper treatment of the tithe can be attained without viewing it in its proper setting as an integral part of the Mosaic law.”<sup>69</sup>

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<sup>68</sup> The key for the table: “D” means that the conclusion favors discontinuity; “C” means that the conclusion favors continuity; “d” means that the conclusion slightly favors discontinuity.

<sup>69</sup> Stedman, “Giving: Part 1,” 323.



## Dispensationalism and Tithing

### *What Dispensationalists Say*

CD has answered this question mainly through one figure: Chafer.<sup>70</sup> He directly addresses the issue of tithing in a few places. His main conclusion is that the doctrine of stewardship has replaced tithing as God's plan for a Christian's finances, including receiving, earning, and spending.<sup>71</sup> The tithe was originally meant for the support for the Levites and priests. However, tithing was only in force as it was part of the Mosaic law and the law has now been done away with by Christ.<sup>72</sup> Some principles of the Mosaic law were reinstated under grace. However, tithing, like the Sabbath, "is never imposed on the believer in this dispensation."<sup>73</sup> Tithing has been supplanted by the New Testament's system of giving because tithing could not be adapted to the teachings of grace.<sup>74</sup>

One of the main distinctions between the dispensations is that in the Old Testament the Israelite who paid his tithe was the sole authority over the remainder of his possessions, while the New Testament saint recognizes God's sovereignty over all he has.<sup>75</sup> Christians should give unrestrictedly as Christ did on the cross (cf. 2 Cor 8:9). While tithing antedated the law, and is still practiced today, it has been replaced with grace giving. But, Chafer concludes, "Under grace, benevolence will function 'not of

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<sup>70</sup> Note that Pettingill, *Questions Answered*, 94–95, is in complete agreement with Chafer, but does not go into as much detail for his reasons, simply asserting that tithing was of a different dispensation.

<sup>71</sup> See Chafer, *Systematic Theology*, 7:294.

<sup>72</sup> See Chafer, *Major Bible Themes*, 253.

<sup>73</sup> Ibid.

<sup>74</sup> See *ibid.*

<sup>75</sup> See Chafer, *Systematic Theology*, 7:294; *Major Bible Themes*, 253.

necessity' or because of any law requirement; rather does the Christian make his contribution 'as he purposeth in his heart' (2 Cor. 9:7) and 'as God hath prospered' (1 Cor. 16:2)."<sup>76</sup>

RD is in agreement with CD on tithing.<sup>77</sup> Ryrie and Stedman have been the main spokesmen for RD on tithing.<sup>78</sup> Ryrie described all three of the tithes in the Pentateuch as separate tithes and totaling approximately 22 percent.<sup>79</sup> The references to tithing in the Gospels are easily explained since they all reference Pharisees keeping their commitment to the Mosaic law. In Hebrews, tithing is referenced only to prove the superiority of Melchizedek's priesthood. Ryrie concludes that Hebrews 7 "does not go on and say (as is often implied) that we Christians, therefore, should pay tithes to Christ our High Priest."<sup>80</sup> Stedman adds that the pre-Mosaic passages describe tithing as completely voluntary, as a single instance, and in a different divine economy than the age of grace.<sup>81</sup>

Since the tithe was part of the Mosaic law, and the Mosaic law was never given to Gentiles, and the Mosaic law has been done away with for Christians, then Malachi 3,

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<sup>76</sup> Chafer, *Systematic Theology*, 7:304.

<sup>77</sup> One exception found is Criswell, *Great Doctrines*, 81.

<sup>78</sup> Note that while Walvoord edited Chafer's *Major Bible Themes* and therefore is likely in agreement with Chafer, no corroborating evidence was located. Swindoll, *Grace Awakening*, 261–75, has an entire chapter that discusses giving and grace. While not devoting hardly any time to tithing, he does say "We are not all shoved into a tank, blended together, then 'required' to give exactly 10 percent" (ibid., 271). Martin, *Not My Own*, 31–40, 73–89, and McGee, *Malachi*, 81–86, are included in this category. Also, Rand said that the mandate to tithe ceased because of the "distinctive character of the New Testament revelation concerning the church, as the body of Christ which is not under the Law as a rule of life" (Rand, review of *The Tithe*, 186). The "appeal to the believer to tithe is essentially legal and therefore not in line with the New Testament teaching" (ibid.).

<sup>79</sup> See Ryrie, *Balancing the Christian Life*, 86. See also Stedman, "Giving: Part 1," 321.

<sup>80</sup> Ryrie, *Balancing the Christian Life*, 88.

<sup>81</sup> Stedman, "Giving: Part 1," 333.

and the system of tithing, do not apply to Christians.<sup>82</sup> However, the tithe was also practiced before the Mosaic law. If the New Testament were silent on giving, then Christians would have to resort to the only information available, and that would be tithing. The New Testament, however, provides clear principles. Ryrie says, “The fact that something was done before the law which was later incorporated into the law does not necessarily make that thing a good example for today, especially if the New Testament gives further guidance on the matter.”<sup>83</sup> Furthermore, if the examples before the New Testament are followed, it would not lead to one giving ten percent of his income weekly, but only on certain occasions (cf. Genesis 14 and 28) or giving twenty-two percent weekly (Mosaic law). The New Testament principles lead to the conclusion that all giving is done under the acknowledgement that God owns one-hundred percent and no specific percentage is required.<sup>84</sup> Ryrie, like Chafer, connects the cessation of Sabbath observance with the cessation of tithing.

PD has very little to say on the subject of tithing.<sup>85</sup> However, Blaising, commenting on Malachi 3, says that the Mosaic Covenant has been fulfilled in Christ and regarding the promises given in Malachi 3, caution should be given. He concludes that “the New Testament speaks about generosity to the needs of the church and especially to

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<sup>82</sup> See *ibid.*

<sup>83</sup> *Ibid.*

<sup>84</sup> See *ibid.*, 89.

<sup>85</sup> Most of the information has been obtained through email: Darrell Bock, “Re: research,” January 29, 2005, personal email (January 29, 2005); Robert Saucy, “Re: research,” February 15, 2005, personal email (February 15, 2005); Bruce A. Ware, “Re: research,” January 30, 2005, personal email (January 30, 2005); W. Edward Glenny, “Re: research,” February 4, 2005, personal email (February 4, 2005); and David Lowery, “Re: research,” February 7, 2005, personal email (February 7, 2005). Everything found regarding progressive dispensationalists commenting on tithing is included below.

those who labor in the Word.”<sup>86</sup> Blaising believes that tithing should be expanded on by New Testament teaching on Christian generosity, but not that the tithe has ceased.<sup>87</sup> Bock believes that ten percent was taught by the Mosaic law, but under grace Christians should give as they are able.<sup>88</sup>

Friesen (with Maxson) has also discussed tithing.<sup>89</sup> He discusses tithing in the Pentateuch and concludes that there were either two or three tithes. He appears to favor three tithes and concludes that the Israelites were giving about twenty-two percent of their income.<sup>90</sup> Friesen says that since these tithes were a requirement upon all Israelites they are similar to taxes. Therefore, the tithe was “foundational to the economic system of the theocratic nation of Israel.”<sup>91</sup>

He provides four reasons why Christians do not have to tithe.<sup>92</sup> (1) The church and the temple are distinct and the church is not equivalent to a storehouse. Christians are unable to obey the tithing laws since there is no temple. (2) The material rewards promised under the old covenant no longer apply today. He says that Malachi 3 was written for the sons of Jacob, not Christians (Mal 3:6). (3) The Mosaic law is not binding

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<sup>86</sup> Blaising, “Malachi,” 1585.

<sup>87</sup> Craig Blaising, “Re: progressive dispensationalism,” March 24, 2005, personal email (March 24, 2005). In that email, he specifically contrasted his view with other dispensationalists who view tithing more negatively.

<sup>88</sup> Bock, “Re: research,” January 29, 2005, personal email (January 29, 2005).

<sup>89</sup> Garry Friesen, “Re: decision making,” April 13, 2005, personal email (April 13, 2005), considers himself as progressive dispensationalist. Therefore, he will be classified as such even though his book was originally published (1980) before progressive dispensationalists had published any books.

<sup>90</sup> See Friesen with Maxson, *Decision Making*, 357.

<sup>91</sup> *Ibid.*

<sup>92</sup> See *ibid.*, 357–58, for the following discussion.

for Christians. The New Testament discusses this in several passages (see Rom 7:1–6; Gal 3:19–25; Heb 7:11–12). The parts of the Mosaic law which reflect God’s moral character were repeated in the New Testament. The New Testament also furnished Christians with new guidelines for giving. (4) The New Testament does not command Christians to tithe. He concludes that the two examples of tithing before the Mosaic law would mean that Christians should tithe if the New Testament had not provided principles for giving.<sup>93</sup>

### ***What Dispensationalists Should Say***

The theological conclusions to CD and RD are strongly in favor of discontinuity. They both see a strong distinction between the church and Israel, a united (and unitedly abrogated) Mosaic law, and they reject sanctification as a purpose for the Mosaic law. Therefore, since the pre-Mosaic examples of tithing were not consistent with the Mosaic law, and since the Mosaic law was given to Israel (which has no relationship with the church), there is no reason for CD and RD to view tithing as continuing into the current dispensation.

PD is more difficult. Its conclusion on the church and Israel renders them slightly in favor of discontinuity. Based upon this conclusion, any advocacy of tithing should be based upon pre-Mosaic law passages. Regarding the structure of the law, progressives appear divided. PD appears unsettled regarding continuity and discontinuity. While Bock can claim that in the new era continuity exists in the law’s call to love, there is also discontinuity (especially in the Jewish tradition’s interpretation of the law) in that the law

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<sup>93</sup> See *ibid.*, 360.

existed until John.<sup>94</sup> He concludes that the law was not required for Gentiles and that the Mosaic law “had ended” since it had “served its purpose.”<sup>95</sup> Lowery concludes from a study of Paul’s missionary epistles that the law no longer applied to Christians, who were instead led by the Spirit.<sup>96</sup> Therefore, it would seem consistent if progressive’s favored discontinuity in regards to tithing. However, this conclusion can only be tentative since PD has not published enough on this subject to be certain.<sup>97</sup>

### *Critique*

The central critique for CD and RD is that they (1) have not examined tithing extensively in its Old Testament setting and (2) have not adequately developed new covenant principles for giving. Regarding (1), Ryrie does more than Chafer, but still does not survey all of the Old Testament texts. More examination of the texts that refer to tithing may have resulted in a more convincing argument in favor of their position. Friesen has done better work than nearly all on this subject. He either discusses or alludes to the major issues involved. However, it is a fairly brief discussion (about twenty pages). Therefore, he does not take the time or space to discuss the relationship between the Mosaic law and the gospel. Furthermore, his brief treatment of pre-Mosaic tithing passages concludes by quoting Ryrie’s brief treatment.

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<sup>94</sup> See Bock, “Theology of Luke-Acts,” 138–39. He is referencing Luke 16:16–17 which, he says, places “discontinuity and continuity side by side” (ibid., 139).

<sup>95</sup> Ibid., 140.

<sup>96</sup> See Lowery, “Theology of Paul’s Missionary Epistles,” 276.

<sup>97</sup> For some further comments see David K. Lowery, “A Theology of Matthew,” in *A Biblical Theology of the New Testament*, ed. Roy B. Zuck (Chicago: Moody, 1994), 48–50.

## Theonomy and Tithing

### *What Theonomists Say*

TCT has taken two routes on the issue of tithing and both conclude that tithing is mandatory for Christians. Rushdoony is representative of the first approach. He declares unequivocally that the tithe is mandatory.<sup>98</sup> Rushdoony calls the tithe a tax.<sup>99</sup> It is the divinely commanded way for Christians to bless the world and take control of it. While many may view tithing as legalistic, Rushdoony sees it as the outworking of the requirement of loving God. He likens the lack of tithing to a husband saying that he loves his family but not supporting them.<sup>100</sup>

Rushdoony utilizes Malachi 3 for evidence and says that a failure to pay tithes results in the curse given in Malachi 3. When people neglect tithing, God will fulfill what he said in Malachi 3,<sup>101</sup> which is similar to the results of the fall in Genesis 3: “Failure to tithe aggravates and develops the curse.”<sup>102</sup> Therefore, tithing is extremely important, so much so that governments are required to punish those who do not tithe (as was the case in early America).<sup>103</sup> However, obedience to this law will result in national and personal prosperity.<sup>104</sup>

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<sup>98</sup> See Rushdoony, *Institutes*, 1:443.

<sup>99</sup> See Rushdoony, *Systematic Theology*, 2:974, 2:994; *Institutes*, 1:29; Powell and Rushdoony, *Tithing and Dominion*, 2, 17.

<sup>100</sup> See Rushdoony, *Institutes*, 1:261.

<sup>101</sup> Unfortunately, Rushdoony is not referring to a lack of rainfall or poor crops. See discussion on Malachi 3 in Chapter 2.

<sup>102</sup> Rushdoony, *Institutes*, 1:29.

<sup>103</sup> See *ibid.*, 1:31.

<sup>104</sup> See *ibid.*, 1:264.

Rushdoony understands how tithing can be negative; that is, there is such a thing as legalistic tithing. For these individuals, though they obediently tithe, it is a painful obedience, and they view it as “a way of purchasing a clean bill of health from God.”<sup>105</sup> This is not an acceptable view or practice of tithing.

One of the current problems with Christianity is that it has claimed the whole tithe as belonging to the church when the priests only received a tithe of the tithe.<sup>106</sup> About ten percent of the tithe went to Levites engaged in temple service; this leaves eighty percent of the tithe for the support of instruction.<sup>107</sup> Here is the main divergence within TCT on tithing: to whom should tithes be given? Or, put another way, who owns the tithe: God or the church?

Rushdoony says that the tithe, God’s tax, was given to the Levites, that is, “to all whose work is to further God’s requirement of instruction (Deut. 33:10)<sup>108</sup> and the ministry of compassion.”<sup>109</sup> If Christians begin to tithe obediently, then Christianity will be able to start and support churches, schools, hospitals, missions organizations, a ministry of justice, and relief agencies for the poor.<sup>110</sup> Since people have sovereignty over their own tithes, they can decide which institutions are truly serving God and, therefore,

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<sup>105</sup> Ibid., 1:261.

<sup>106</sup> See *ibid.*, 1:118.

<sup>107</sup> See *ibid.*, 1:127.

<sup>108</sup> Note that Rushdoony has “spiritualized” (or principled) the Levites into simply “teachers.” He also says: “The ministry of Christ today is levitical: it is inclusive of pastors, evangelists, Christian School teachers, Christian ministries apart from worship, and so on” (Rushdoony, *Systematic Theology*, 2:980).

<sup>109</sup> Ibid., 2:994.

<sup>110</sup> See Powell and Rushdoony, *Tithing and Dominion*, 2, 18; Rushdoony, *Systematic Theology*, 2:994.



support *God's* work.<sup>111</sup> In fact, Powell and Rushdoony say, "It is a silly and self-serving modernism which leads some clergymen to insist that the *storehouse* is the church. It was a tithe-barn."<sup>112</sup>

Rushdoony discusses the specifics of the tithe in the Old Testament. He says that the origin of the tithe goes through Moses to Abraham, and may go back to the revelation originally given to Adam.<sup>113</sup> Regarding tithing in the Mosaic law, he concludes that the historical and scriptural evidence is on the three-tithe side; those wanting to demonstrate one-tithe need to give proof.<sup>114</sup> As one piece of evidence, Powell and Rushdoony note that the distinctive nature of the tithes can be seen in that they were administered in different places.<sup>115</sup>

Rushdoony discussed the three Mosaic tithes. He said that sometimes the Levitical Tithe would be less than ten percent: if a man had sixteen sheep, the tenth one (as he counted them) would go toward the tithe; he did not tithe part of a sheep.<sup>116</sup> Powell and Rushdoony conclude that this tithe belongs to God and therefore not to the church or to the giver. It can be given only to godly causes.<sup>117</sup> The Festival Tithe (or the second tithe) was kept by the person tithing to be used at the three annual festivals: the Passover,

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<sup>111</sup> See Rushdoony, *Systematic Theology*, 2:994; see also Powell and Rushdoony, *Tithing and Dominion*, 8–9.

<sup>112</sup> Powell and Rushdoony, *Tithing and Dominion*, 17.

<sup>113</sup> See Rushdoony, *Institutes*, 1:52.

<sup>114</sup> See Powell and Rushdoony, *Tithing and Dominion*, 18; Rushdoony, *Institutes*, 1:52.

<sup>115</sup> See Powell and Rushdoony, *Tithing and Dominion*, 99.

<sup>116</sup> See Rushdoony, *Institutes*, 1:53.

<sup>117</sup> See Powell and Rushdoony, *Tithing and Dominion*, 3.

the Feast of Tabernacles, and the Feast of Weeks (Deut 12:6–7; 14:22–27; 16:3, 13, 16). Many times it was taken in the form of money. This was to be shared, but not given, to the Levites.<sup>118</sup> Its purpose was for celebration before God. It was for the giver’s pleasure.<sup>119</sup> Powell and Rushdoony conclude that summer conferences that families attend are comparable to the meaning of the second tithe.<sup>120</sup> Every third year, but only twice in seven years, the Charity Tithe was given. Disagreement exists as to whether it replaced the second tithe. Its purpose was like social welfare, but was shared together in rejoicing.<sup>121</sup> The Charity Tithe was to be shared with the poor, widows, orphans, helpless foreigners, the elderly who needed help, and the Levites.<sup>122</sup> The goal of the Charity Tithe is community and communion.<sup>123</sup> While the laws of the offerings, first fruits, and tithes were all closely connected, only the first two were fulfilled by Christ.<sup>124</sup> Therefore, in summary, Rushdoony says that the total “amounted thus to a tenth for the Lord, a tenth for the poor, and a slight amount from the second tithe for the Levites.”<sup>125</sup> Paul stated the principle in 2 Cor 8:12 that the tithe was proportional giving, since the poor man’s tithe

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<sup>118</sup> See Rushdoony, *Institutes*, 1:53.

<sup>119</sup> See Powell and Rushdoony, *Tithing and Dominion*, 3.

<sup>120</sup> See *ibid.*, 18.

<sup>121</sup> See *ibid.*, 3.

<sup>122</sup> See Rushdoony, *Institutes*, 1:53; Powell and Rushdoony, *Tithing and Dominion*, 18.

<sup>123</sup> See Rushdoony, *Systematic Theology*, 2:981.

<sup>124</sup> See Rushdoony, *Institutes*, 1:51. Powell and Rushdoony, *Tithing and Dominion*, 3, also garner as evidence that “Christ did not repeal the laws of tithing.”

<sup>125</sup> Rushdoony, *Institutes*, 1:53.

was less than the rich man's tithes.<sup>126</sup> Only when giving goes beyond ten percent does it become a gift.<sup>127</sup>

What were the effects, and the underlying principles, of the laws of tithing? First, it is a way the giver indicates that all is God's (and therefore not the state's).<sup>128</sup> People are required to demonstrate that they are totally God's possessions by giving him priority in all areas of their lives, including money, work, and time.<sup>129</sup> Second, by neglecting the tithes, humanity brings condemnation upon itself. Third, "it made a free society possible."<sup>130</sup> Fourth, it is "the financial basis of reconstruction."<sup>131</sup>

Therefore, under this TCT understanding of tithing, the Levitical Tithe is to be given to godly Christian agencies, the Festival Tithe can be kept and used at the givers discretion for times of rejoicing and celebration (like family conferences), and the Charity Tithe is also still owed.<sup>132</sup> Rushdoony (and apparently Powell) believes that the tithes in no way belong to the church (or any Christian agency); rather, they belong to

<sup>126</sup> See *ibid.*, 1:54.

<sup>127</sup> See Powell and Rushdoony, *Tithing and Dominion*, 2; Rushdoony, *Institutes*, 3:14–15.

<sup>128</sup> See Powell and Rushdoony, *Tithing and Dominion*, 4. Rushdoony also says that the underlying principle behind tithing is that God is the owner of the earth and all that is in it (Ps 24:1). Therefore, He can tax people in a way that the government cannot (legitimately) tax people (see Rushdoony, *Systematic Theology*, 2:973–74).

<sup>129</sup> See Powell and Rushdoony, *Tithing and Dominion*, 13.

<sup>130</sup> *Ibid.*, 4.

<sup>131</sup> *Ibid.*

<sup>132</sup> See *ibid.*, 19.

God.<sup>133</sup> The person tithing needs to make sure his or her tithe goes only to godly Christian groups.

Gary North has written a book responding to some of Rushdoony's (and Powell's) comments. North does not develop a full-fledged biblical understanding of tithing like Rushdoony and Powell. He fails to discuss at length tithing before, during, or after the Mosaic law. This leads to the (tentative) conclusion that he only commented on areas where he differed from Rushdoony and Powell. Therefore, the differences will be emphasized.

North, like Rushdoony, believes that a major problem in the church today is the failure to tithe. The failure begins, however, not with the non-tithing members, but with the leaders of denominations who fail to sanction members who fail to tithe.<sup>134</sup> He notes that tithing is not grounded in the New Testament upon the *Mosaic law*. Rather, in Hebrews 7 the author "establishes the authority of Jesus Christ's high priestly office in terms of Melchizedek's collection of the tithe from Abraham. . . . Any attempt to escape the obligation of the tithe is an assault on the New Covenant's High Priest, Jesus Christ."<sup>135</sup> Therefore, the tithe is pre-Mosaic.

North's disagreement with Rushdoony and Powell is apparent: the tithe must be given to the institutional church, and only the church has the authority to collect the tithe.<sup>136</sup> This connection between tithing and the institutional church is evident in that the

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<sup>133</sup> See *ibid.*, 30.

<sup>134</sup> See North, *Tithing*, x.

<sup>135</sup> *Ibid.*, 2.

<sup>136</sup> See *ibid.*, 3–8, for the following discussion.

Lord's Supper and baptism are tied to the church. Therefore, when someone partakes of the sacraments and does not tithe, it is a form of thievery. People do not have sovereignty over their tithe. North believes that just as when communion was taken incorrectly and judgment rained down (1 Cor 11:27–32), the same is true when people fail to tithe. Therefore, the church should take away voting rights from any member who does not tithe. The tithe was not legally enforced, but was morally mandatory. When the Israelites paid their tithes, they were blessed materially; there is no reason to view this arrangement as having changed.<sup>137</sup> All of the tithe must be given to one storehouse, the local church (Mal 3:10).<sup>138</sup> The ecclesiastical minister of God is the only one who is allowed to collect the tithe.<sup>139</sup> Every Christian is morally required to tithe; every church has the authority to mandate tithing; because the church has a monopoly on sacraments, it can require tithing.<sup>140</sup> Part II of North's book is a debate with Rushdoony over the institutional church: is the family or the church the fundamental institution?<sup>141</sup> This issue came to a head over tithing: can the person tithing send his tithe anywhere or only to the local church? North says it has to go to the church and Rushdoony says anywhere.<sup>142</sup> North provides a good summary of the disagreement: "Who has the God-given authority to

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<sup>137</sup> See *ibid.*, 15.

<sup>138</sup> See *ibid.*, 16.

<sup>139</sup> See *ibid.*, 22.

<sup>140</sup> See *ibid.*, 83.

<sup>141</sup> See *ibid.*, 90.

<sup>142</sup> See *ibid.*, 91.

distribute the tithe? The Bible is clear: the church. Rushdoony is equally clear: the tithe-payer.”<sup>143</sup>

### ***What Theonomists Should Say***

It is extremely difficult to decide what TCT should say about tithing. Bahnsen and Gentry say that the moral laws, the judicial laws, and the ceremonial laws can be distinguished from each other and that only the ceremonial laws and laws that distinguished Israel as a nation have been changed.<sup>144</sup> What kind of law is tithing? The discussion above appears to place tithing as part of the ceremonial laws. Why? First, it was for the Levites. The Levites were part of the sacrificial system. They were given the tithe because they were not given an inheritance in the land. Their job was to take care of the “house of God” (cf. Nehemiah 13). The priests, who received a tithe of the tithes, performed the sacrifices. Therefore, they are inextricably connected to the sacrificial system. Second, the Festival Tithe went toward the ritual feasts of Israel which have been fulfilled by Christ. TCT declared that all the laws which related to the priesthood, the temple, ritual feasts, ritual places, and the sacrificial system (ceremonial atonements, sacrifice)<sup>145</sup> have been kept by Christ for Christians.<sup>146</sup> Therefore, the Levitical Tithe and Festival Tithe should no longer have any requirements for Christians. However, the Charity Tithe does not necessarily have a ceremonial meaning nor does it necessarily

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<sup>143</sup> Ibid., 142.

<sup>144</sup> See Bahnsen and Gentry, *House Divided*, 100; North and DeMar, *Christian Reconstruction*, 151.

<sup>145</sup> See Bahnsen and Gentry, *House Divided*, 34–36; Bahnsen, *Theonomy*, 211; “Theonomic Reformed Approach,” 99.

<sup>146</sup> See Bahnsen, *Theonomy*, 212.

distinguish Israel as a nation. Instead, the Charity Tithe appears to be part of the civil law because it was in place as part of a welfare system for the nation of Israel. Therefore, it appears that this tithe could still apply within TCT.

### *Critique*

The large-scale critique of both forms of tithing presented above is that they never follow through on their hermeneutical process of identifying the part of the Mosaic law of which tithing is a part: moral, ceremonial, or civil? Above, Bahnsen was cited as saying that the distinction between moral and restorative (ceremonial) law is not easy, however, all Christians must do their exegesis and determine which laws must still be observed.<sup>147</sup> Rushdoony, Powell, and North fail to do this. This is devastating to their analysis of tithing.<sup>148</sup>

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<sup>147</sup> See Bahnsen, *Theonomy*, 216. See also, Bahnsen, "Theonomic Reformed Approach," 93, 100, 115.

<sup>148</sup> One minor issue that will not be the focus of this critique is the assumptions made about those who do not support the mandate of tithing and some of the more outrageous statements made by TCT. For example, "To deny the tithe is to affirm slavery" (Rushdoony, *Institutes*, 1:206). They also say that the belief that tithing has been abolished rests "on some form of dispensationalism" (Powell and Rushdoony, *Tithing and Dominion*, 11). Then they mention that some in dispensationalism affirm different ways of salvation for different dispensations. Thus, since the way of salvation has never changed, dispensationalism is false and can be discarded. This is a summary of their *entire* argument for the continuation of tithing: a discrediting of dispensationalism based upon false pretenses. Simply put, this is a "straw-man." Feinberg and Ryrie have defended certain older dispensationalists who made some "unguarded" statements and they say that these statements do not reflect "the full thinking of those theologians" (Ryrie, *Dispensationalism Today*, 112; similarly, Feinberg, "Salvation in the OT," 42. See also, Ross, "Biblical Method of Salvation," 161, and Lightner, "Theonomy Part 3," 240–41, who hold to one way of salvation in both Testaments). The most famous and frequently cited passage is C. I. Scofield on John 1:17: "The point of testing is no longer legal obedience as the condition of salvation, but acceptance or rejection of Christ with good works as a fruit of salvation" (Cyrus I. Scofield, *The Scofield Reference Bible* [New York: Oxford University Press, 1917], 115, n. 1). Also, the following quote is Scofield's comments on the request for forgiveness in the Lord's Prayer: "This is law. Forgiveness is conditioned upon a legal ground. . . . Under law forgiveness is conditioned upon a like spirit in us; under grace we are forgiven for Christ's sake, and exhorted to forgive because we have been forgiven" (*ibid.*, 1002, n. 1). Klooster, who is not a dispensationalist, says that the "old charges" that dispensationalists held to multiple ways of salvation should be dropped (see Klooster, "Biblical Method of Salvation," 133; see also Saucy, *Case for Progressive Dispensationalism*, 14; Fuller, *Gospel and Law*, 45, 51; Curtis I. Crenshaw and Grover E. Gunn III, *Dispensationalism Today, Yesterday, and Tomorrow* [Memphis: Footstool, 1985], 365–66). However, dispensationalists do see some

Another prime place for critique is Rushdoony's statement that Christ did *not* fulfill the tithe laws.<sup>149</sup> While Rushdoony might be saying that Christ did not *abolish* the tithe, he does not say this. Matt 5:17 is clear that Jesus did not fulfill part of the Mosaic law, but the entire Old Testament.<sup>150</sup> The question nearly all ask of the text is not what parts of the law Christ fulfilled, but what does Matthew mean by "fulfill." Therefore, Christ did fulfill the tithe laws, but the question remains as to what it means that he fulfilled the Law and the Prophets.

North based the continuation of tithing upon Hebrews 7 by mentioning that tithing was practiced before the Mosaic law. However, North inexcusably never exegetes either of these texts (Gen 14:18–20; 28:14–22). He also never gives any detailed analysis of tithing in the Mosaic law or in the New Testament. Nearly all of North's statements are declarative, with some minor proof-texting. He fails to answer clearly whether ten percent or twenty-three and one-third percent is required. But his main error is the assumption that since tithing existed before the Mosaic law it must continue after the Mosaic law. While a detailed discussion is not now possible, a few reasons that this is problematic will be mentioned. First, the description of tithing in Genesis (where it is explicitly mentioned) does not match the description given in the Mosaic law (see

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discontinuity between the testaments regarding salvation: the content of faith (Old Testament saints did not have the full comprehension about the Messiah; they directed their faith toward God, not Christ), the expression of faith (sacrifices are no longer offered), and the work of the Holy Spirit (the addition of baptism of the Holy Spirit) (See Ross, "The Biblical Method of Salvation," 172–73, 175–77, 177, respectively).

<sup>149</sup> See Rushdoony, *Institutes*, 1:51.

<sup>150</sup> See Carson, *Matthew*, 142. Contra William Hendriksen, *New Testament Commentary: Exposition of the Gospel According to Matthew* (Grand Rapids: Baker, 1973), 288 ("the Pentateuch or the rest of the Old Testament"); David Wenham, "Jesus and the Law: an exegesis of Matthew 5:17–20," *Themelios* 4, no. 3 (1979): 92–96.



Chapter 3). Second, North never wrestles with how the existence of tithing in the nations surrounding Abraham has an effect on his conclusion (see below). Third, other guidelines<sup>151</sup> existed before the Mosaic law but do not continue to exist *in the same form* (see Chapter 3). The mere mentioning of a practice before the Mosaic law, then the practice being incorporated into the Mosaic law, does not necessitate by itself (even within TCT) that this practice/law continue (especially in the same way).

### NTCT and Tithing

#### *What NTCT Says*

Not much has been written on tithing by respected NTCT writers.<sup>152</sup> While this may come as a surprise to some, it may be that many view tithing as part of the ceremonial or civil law. However, some believe that since the New Testament does not overturn tithing, it still applies. Chamblin says that the New Testament “does not overturn but rather presupposes the practice” of tithing.<sup>153</sup> For evidence he cites Jesus’ approval of the practice in Matt 23:23. Paul, in 2 Corinthians 8–9, expects his audience to exceed ten percent. Similarly, Wenham says that the practice of tithing is assumed in the

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<sup>151</sup> This is not an admission that tithing was a rule, law, or guideline given by God before the Mosaic law.

<sup>152</sup> It was *not* difficult to obtain someone in the Tithing Renewal period (post-Kane) within NTCT who supported tithing; it *was* difficult to find respected authors. The few singled out below were chosen mostly because they were published by major publishers. For references on Calvin, Owen, and Turretin’s views, see Chapter 1.

<sup>153</sup> Chamblin, “Law of Moses and the Law of Christ,” 198–99.

New Testament, just as it was in Leviticus 27.<sup>154</sup> Tow also says that rather than abrogating tithing, Jesus “upheld it.”<sup>155</sup>

NTCT typically connects the moral law with the Ten Commandments. Tithing is included within the moral law because by not tithing one is breaking the eighth commandment: you shall not steal (Exod 20:15). Essentially, this is connecting the eighth commandment to Mal 3:8. On the basis of this, Tow concludes that tithing “is a moral law that defies abrogation under Grace or under any other dispensation, so long as human institutions last.”<sup>156</sup>

Finally, several authors have argued that the universality of the practice of tithing demands that it must be considered as part of natural law. This could work in one of two ways: 1) God gave this command from the beginning, or 2) everyone has the innate sense planted within them by God that they should give ten percent.<sup>157</sup>

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<sup>154</sup> See Gordon J. Wenham, *The Book of Leviticus*, New International Commentary on the Old Testament (Grand Rapids: Eerdmans, 1979), 342, who references Acts 18:18; 21:23 (for the assumption of vows in the New Testament) and Matt 23:23 (for the assumption of tithing in the New Testament).

<sup>155</sup> See Tow, *Law of Moses*, 129, who says this in reference to Matt 23:23 and Luke 11:42.

<sup>156</sup> Tow, *Law of Moses*, 131. It is extremely difficult to decide if Kendall should be placed within NTCT. While it appears that he should be, the following needs to be noted. He refers to the law as “a parenthesis in God’s scheme” (ibid., 65) and says that the Mosaic law “had an historical beginning and also an historical end” (ibid., 65; see also ibid., 66). These are curious statements if he were in NTCT. However, in support of him being in NTCT, he says that tithing is one part of the Mosaic law that has not ceased (see ibid., 31), the Mosaic law should be understood in three parts (see ibid., 61), and that the blessing from Malachi 3 still applies (see ibid., 83–84). Therefore, his approach is not that of consistent NTCT and he defies categorization.

<sup>157</sup> Three such Presbyterians who used this type of argumentation include Speer, *God’s Rule*, 102; [Kane], “What We Owe and Why We Owe It,” in *Tithing and Its Results*; Stewart, *Tithe*, 40–42. See also Pink, *Tithing*, 18.

### *What NTCT Should Say*

The two central maxims for NTCT are: (1) if it is not repealed, it still applies, and (2) if it is part of the ceremonial law (or civil law), it does not apply. Therefore, Christians no longer have to perform sacrifices at church since Hebrews clearly abrogates Mosaic sacrifices. However, while tithing is not explicitly repealed,<sup>158</sup> if it is part of the ceremonial law, then it would stand repealed on the basis of Hebrews alone (cf. Heb 8:13; 9:10, 25–28; 10:1, 12, 14, 18). So the main question for NTCT is this: is tithing part of the ceremonial, civil, or moral law?

Above, it was concluded that the Levitical Tithe and the Festival Tithe are both part of the ceremonial law. The Charity Tithe, however, cannot be squarely placed within the ceremonial law, but appears to be part of the civil law. Since neither the civil nor the ceremonial laws apply, NTCT should conclude that tithing is no longer mandatory for Christians.<sup>159</sup> It would take a positive statement from the New Testament for tithing to “carry over” into the new covenant.

### *Critique*

The three critiques of NTCT and tithing are (1) the neglect or poor understanding of the place of tithing in the Mosaic law (is it civil, ceremonial, or moral), (2) a general weak understanding and analysis of tithing within the Mosaic law, and (3) the failure to

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<sup>158</sup> In other words, no where in the New Testament is tithing singled out and said to no longer apply, as is the case for the dietary laws (see Mark 7:19).

<sup>159</sup> Some have said that since there is no punishment for failing to tithe, it is a moral law. However, the law in Deut 25:4 about not muzzling an ox contains no punishment if broken. In fact, many laws that are not moral contain no explicit punishment.

understand the ramifications of the presence of tithing in surrounding societies to Israel.<sup>160</sup>

Is tithing part of the ceremonial law?

Tow divides the Mosaic law into three parts. However, he deals with this conclusion in a different way. Tow claims that tithing can be considered as part of the moral law, because Malachi 3 equates the failure to tithe with robbery.<sup>161</sup> Ryken, also in NTCT, discusses the relationship between Malachi 3 and tithing. However, he concludes that “God does not operate on a percentage basis” and that giving less than a Christian is able to give is “spiritual theft.”<sup>162</sup> Therefore, from within NTCT, a representative has recognized that giving less than one is able to give may be robbing God, but this does not relate to tithes and offerings. The main purpose of Malachi 3 is a call to repentance, which Malachi then applies to the specific problem of tithing.<sup>163</sup> If tithing has now been added to the moral law of robbing God, then so have offerings. The term “offerings,” as described in Chapter 2, does not refer to giving beyond ten percent, but technical, compulsory contributions required by the Mosaic law for the temple staff. However, even Tow would not consider it morally obligatory for Christians to present these offerings. His neglect to discuss this is disturbing. Finally, while it could be said (though Tow does

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<sup>160</sup> Other problems, like their use of Matt 23:23 and Genesis 4, have been discussed above in Chapters 2 and 3.

<sup>161</sup> See also discussion above on the character of tithes in the tripartite system.

<sup>162</sup> Ryken, *Written in Stone*, 181. Another writer who is probably within NTCT and has written against the obligation of tithing for Christians is Murray, *Beyond Tithing*. However, Murray hardly comments on the law-gospel issue and tithing except for slight references on 26–28.

<sup>163</sup> See Long, “Give Offerings to God,” 117. Similarly, Bennett, *Malachi*, 389, says that the most important matter in this passage is that of disobedience.

not say this) that the form of Christians' offerings have changed (cf. Rom 12:1; Heb 13:15), the same could also be said for Christians' tithes.

A weak understanding of the tithe in the Pentateuch

Two versions of this exist in NTCT and their view of tithing. First, Chamblin never discusses that the tithing system in the Mosaic law was complicated: there were four tithes discussed and directions for each.<sup>164</sup> The Israelites in the time of Moses (probably) and at the time of Christ (definitely) were paying more than ten percent of their increase of the land of certain products in tithes. That Chamblin (and McKim) appear to ignore this is unacceptable.<sup>165</sup>

Tow gives a brief treatment to the elaborate nature of the tithe in the Mosaic law. Tow says, "Yet, Tithing is only the first step in giving. The Hebrews have a second Tithe, and some say a third, freewill offerings too and alms for the poor."<sup>166</sup> He never explains the relationship all the tithes have to the Christian; he just assumes the first (Levitical) tithe is the minimum requirement. This is not taking the system of tithing in the Mosaic law seriously. Tithing in the Mosaic law did *not* equal giving ten percent, but somewhere around twenty percent; furthermore, it was not ten percent of *increase*, but of certain products of the land and of the flocks.

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<sup>164</sup> This includes the Priestly Tithe, which is a sub-tithe of the Levitical Tithe.

<sup>165</sup> See Chamblin, "Law of Moses and the Law of Christ," 371–72; Donald K. McKim, "Tithing," in *Evangelical Dictionary of Theology*, 2d ed., ed. Walter A. Elwell (Grand Rapids: Baker, 2001), 1202–03.

<sup>166</sup> Tow, *Law of Moses*, 131.

### Tithing in surrounding cultures

In order to respond to those who propose that God gave the command to tithe from the beginning or that the widespread practice of tithing demands it is part of natural law, a brief survey of natural law in Scripture will be given. This will be utilized for developing a natural law theory regarding tithing.

Before Sinai there are many statements about right and wrong, good and evil, and righteousness and sin. Some of these statements were made before the Noahic covenant (Genesis 9). For example, when Cain was confronted by God after killing Abel, Cain's reaction (lying) demonstrates that he knew what he did was wrong (cf. Genesis 4). Otherwise, he would have told God where to find Abel's dead body. How did Cain know that murder was sin? Another example is the judgment made in Genesis 6: mankind is described as wicked, evil, corrupt (three times), and full of violence (twice); Noah is described as righteous and blameless. What is the basis for these judgments?

In addition, certain actions take place with no explanation. Cain, Abel, and Noah are all described as giving an offering to God (cf. Genesis 4 and 8). Where did they learn that this was appropriate? Some have said that the offering of Abel was accepted because it was consistent with the Mosaic law's stipulations, but the New Testament says that Abel's offering was accepted because he offered it in faith, not because of his conformity to some pre-revelation form of the Mosaic law.<sup>167</sup>

How did mankind know what was wrong and what was right? Genesis first mentions the tree of the knowledge of good and evil in 2:9. All that Scripture says is that it was in the Garden. However, in 2:17, God tells Adam not to eat of the tree or he would

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<sup>167</sup> See the discussion in Chapter 2 for more comments on this passage.

die. Then the serpent, talking to Eve, says that if she eats of the tree she would know good and evil (Gen 3:5). After Eve eats of the tree of the knowledge of good and evil, Gen 3:7 describes Adam and Eve as having their eyes opened “and they knew that they were naked.” At this point, Adam and Eve have knowledge of good and evil; the text never says that they were imparted this knowledge. In fact, God enters the scene in 3:8, so if Adam and Eve had received revelation regarding good and evil, it did not come from God.<sup>168</sup> Some people believe that God gave the law in the Garden and that is how people knew good from evil. However, Genesis 3 portrays something entirely different. The passage culminates in God *declaring* (not imparting knowledge) that mankind now knows good and evil (Gen 3:22).

The narrative of Genesis 3 portrays that when Adam and Eve ate of the tree of the knowledge of good and evil, something happened, whether inside of them (their consciences were “turned on” or they were given the ability to reason or wisdom) or outside (a law was, at that point, placed in nature).<sup>169</sup> However, no special revelation of law was given to Adam and Eve in order for them to discern between good and evil. They had the ability within them, however corrupted and imperfect that ability may be, as Gen 8:21b says: “for the intent of man’s heart is evil from his youth” (NASB [1995]).

There is another problem that should be addressed with the view of a pre-revealed Mosaic law: if the content of the Mosaic law was revealed at the Fall (or before Sinai), then the actions between the Fall and Sinai would be consistent with this. A few texts

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<sup>168</sup> Theoretically, it could have been either from the serpent or possibly angels.

<sup>169</sup> The former seems much more likely. The precise way in which this worked is not the concern of this research.

argue against this. First, the Mosaic law calls for murderers to be punished by death; God explicitly forbids this in Cain's case. Second, as seen above, Abraham did not give the prescribed amount as an offering when winning spoils in war (cf. Num 31). Finally, Gen 9:3 poses some severe problems: "Every moving thing that is alive shall be food for you; I give all to you, as *I gave* the green plant." The Mosaic law explicitly prohibits this command from being carried out (cf. Lev 11:1–44). Either God has changed his law (something TCT and NTCT refute<sup>170</sup>) or possibly the Mosaic law was a specific manifestation and application of God's eternal moral law for Israel. Nevertheless, this evidence is problematic for a Garden manifestation of the Mosaic law.

Arguments from silence can be dangerous and should be entered into carefully. These arguments can be rightly persuasive when done correctly, that is, by demonstrating that the element that is missing should have been present.<sup>171</sup> This has not been done by Speer, Kane, Stewart or Pink.<sup>172</sup> The absence of any description of a special revelation of the Mosaic law before Sinai, and the implication of the passages above, leads to the conclusion that some other law, natural law, was the basis for morality and judgment.

What does the New Testament say about natural law? First, Romans describes something that is akin to natural law and/or general revelation in 1:20–21 and 2:14–15.<sup>173</sup> Second, Rom 5:12–14 says that there was a time when there was no law: "for until [ἄχρι]

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<sup>170</sup> See Reisinger, *Ten Commandments*, 5; Kevan, *Evangelical Doctrine of Law*, 6; Ryken, *Written in Stone*, 14; Calvin, *Institutes*, 1:356 (2.8.51); Poythress, *Shadow of Christ*, 78; Bahnsen, *Theonomy*, 142, 143, 145, 269; Gentry, *God's Law*, 16–17; Rushdoony, *Institutes*, 1:697.

<sup>171</sup> See discussion in Chapter 4 on arguments from silence.

<sup>172</sup> See note 157.

<sup>173</sup> These texts have been discussed ad nauseam regarding this issue.



the Law was in the world” (5:13). Third, Gal 3:17 says that the Law came (γινόμεαι)<sup>174</sup> 430 years after<sup>175</sup> Abraham. Finally, Gal 3:19 says the law “was added.” For it to have been added, it must not have been revealed previously.<sup>176</sup>

Therefore, based upon the verses in Genesis and these in the New Testament, some concept of a moral right and wrong appeared to exist apart from special revelation, whether it was as a result of mankind reasoning it from nature or part of the image of God or the function of conscience (or some combination).<sup>177</sup>

In order to determine if tithing is a part of natural law, principles for discerning the content of natural law, as it relates to the continuity-discontinuity issue only,<sup>178</sup> must be established. Three proposals will now be presented and evaluated.<sup>179</sup>

- (1) The moral judgments made upon people before Sinai indicate that the laws broken are universal.

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<sup>174</sup> In this context γινόμεαι appear to have the meaning in Louw and Nida, *Greek-English Lexicon*, 13.80, “to come into existence.”

<sup>175</sup> The actual word is μετά which when used as a time indicator has one meaning: “after.” See *ibid.*, 67.48.

<sup>176</sup> The Greek word is προστίθημι, which in this context could carry either of its senses: to add something (see *ibid.*, 59.72) or to give or place at one’s disposal (*ibid.*, 57.78). Both of these include the concept of something not being there previously, the difference being whether it existed but was not able to be used (the latter) or if it did not exist but was (possibly) created (the former).

<sup>177</sup> In case one thinks this is a novel concept, two church fathers expressed similar ideas. Tertullian, *An Answer to the Jews 2* (ANF 3:152), said, “In short, before the Law of Moses, written in stone-tables, I contend that there was a law unwritten, which was habitually understood naturally, and by the fathers was habitually kept.” See also Tertullian, *The Chaplet, or De Corona 6* (ANF 3:96). Origen, *Origen Against Celsus 1.4* (ANF 4:398), said, “It is not therefore matter of surprise that the same God should have sown in the hearts of all men those truths which He taught by the prophets and the Saviour, in order that at the divine judgment every man may be without excuse, having the ‘requirements of the law written upon his heart.’”

<sup>178</sup> Many other proposals for the content of natural law have been proposed through reason. These proposals do not relate (as directly) to the continuity-discontinuity issue between the Mosaic law and the gospel.

<sup>179</sup> All these suggestions were raised in the discussion above about theological systems and the revelation of the Mosaic law.

- (2) Any law that was included in the Mosaic covenant and was mentioned before Sinai is eternal.<sup>180</sup>
- (3) Something that was practiced by those mentioned before Sinai and by surrounding nations reveals that it is eternal.

Proposal (1) works for some laws, such as rape (cf. Gen 34:2, 13; 39:14 with Deut 22:25–27), homosexuality (cf. Gen 18:20 with Ezek 16:48–50; Jude 1:7; Lev 18:22), and murder (cf. Gen 4:8–13; 9:6 with Exod 20:13; Matt 19:18; Rom 13:9).<sup>181</sup> If this proposal is accepted, then based upon natural law the Sabbath is not universal (though see Exodus 16),<sup>182</sup> and neither is tithing. However, (1) is problematic in that it is very limiting. While it may help in discerning universal laws, by the nature of its wording it is likely that the list will not be exhaustive. Proposal (2) would mean that blood sacrifice, circumcision, Sabbath, not eating meat with blood, and tithing are all still in effect today. The problems with this is that at least two of those (the first two) have been *explicitly* abrogated in the New Testament.<sup>183</sup> Therefore, (2) must be rejected.<sup>184</sup> Proposal (3) would mean that the Sabbath is not universal, and neither is circumcision, but blood sacrifice, not eating meat with blood, and tithing are universal. Similar to (2), proposal (3) cannot be sustained because of the continuity of blood sacrifice. (1) is the best option available. However, its usefulness is cause for caution. It works well for eternal laws that were broken

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<sup>180</sup> This is essentially the view of Davis, “Are Christians Supposed to Tithe,” 90.

<sup>181</sup> However, the consequence for murder would not be eternal since Cain’s punishment was not the death penalty.

<sup>182</sup> This does not fit the pattern because no one is judged for not keeping it. Rather, its presence of “Sabbath” in Exodus 16 can be explained by the fact that God in 16:23 indicates special revelation had taken place.

<sup>183</sup> Those would be blood sacrifice (cf. Hebrews 8) and circumcision (cf. Acts 15).

<sup>184</sup> Verhoef, “Tithing,” 122, commenting along these lines, says that a “pre-Mosaic custom does not, as a matter of course, transcend the Old Testament dispensation, becoming an element of the universal and timeless moral code.”

(prohibitions) but not well for eternal laws that were kept. Blood sacrifice does not come into the picture since people are never condemned for failing to do it. Therefore, this principle only helps for prohibitions, not positive laws.

Therefore, the mention of tithing in Genesis in two places and its practice by surrounding nations does not mean that it is eternal (proposal [3]). In addition, the mention of tithing combined with its incorporation into the Mosaic law does not mean that it is eternal (proposal [2]). Finally, proposal (1) would not indicate that tithing was eternal because it is only clear on prohibitions. What would have to be present in order for tithing to be part of the eternal law? People would have to have been judged for not observing it. There is nothing in nature, and no one can reason, that ten percent of all of one's increase should be given to God. Add on to this the specifics given in the Mosaic law, and the proposition that tithing is part of the eternal law becomes untenable. As mentioned above, the more specific one is on laws from nature, the more chance of error is present. Again, tithing in the Mosaic law is much more complex than giving ten percent.

What is the alternative explanation to tithing being revealed in the Garden or written on the heart?<sup>185</sup> Speer declared in 1875 that ten percent did not come from the fingers on our hands: "It has been asserted that we use decimals because man has 10 fingers and 10 toes. But Sabbath is not kept on each seventh day because of the knuckles of a man's hand have seven elevations and depressions which many persons find a

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<sup>185</sup> In the attempt to present the universality of tithing, the argument essentially implodes upon itself. For example, can it really be said that tithing as it is taught today is consistent with the tithing of babies, that is, one of every ten babies would be sacrificed for God (Selden, *Historie of Tithes*, 459). This kind of perversion surely does not demonstrate the universality of a law. Note that Shaddix, "Tithe," 65, says that the principle of giving to one's god a portion of what the land produced "came from the statute in

convenience for remembering the days of the week, or the long and short months of the year.”<sup>186</sup> However, others have found the “ten finger” argument compelling. Several scholars have stated that the concept of one-tenth came from ten fingers and/or toes. MacCulloch wrote that it “is not clear, but probably it is connected with primitive views about numbers, or with methods of counting—*e.g.*, by fingers and toes.”<sup>187</sup> Rouse noted, “the tenth was found to be a convenient fraction early and in many nations, among them the Jews. No doubt the decimal numeration had something to do with this choice.”<sup>188</sup> Finally, Morley agrees by saying, “Donation of a tenth portion, or tithe, was common apparently because most people counted in tens, based on ten fingers.”<sup>189</sup> While this proposal may appear trite, it remains a better option than the currently accepted thesis that God had revealed the tithe law from the beginning.

### Conclusions

Three systems have been analyzed: dispensationalism, TCT, and NTCT. CD and RD have concluded that tithing is *not* morally obligatory for Christians. The main problem with their view of tithing is a deficient analysis of the teaching on the tithe in the Mosaic law and an underdeveloped presentation on new covenant giving principles. PD has not discussed this topic enough in print to be analyzed or critiqued. It appears that

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Arabic law that the god who ‘quickened’ the soil . . . was entitled to a share of the produce.”

<sup>186</sup> Speer, *God’s Rule for Christian Giving*, 253.

<sup>187</sup> J. A. MacCulloch, “Tithes,” in *Encyclopædia of Religion and Ethics*, vol. 12, ed. James Hastings (New York: Scribner, 1951), 347.

<sup>188</sup> W. H. D. Rouse, “Tithes (Greek),” in *Encyclopædia of Religion and Ethics*, vol. 12, ed. James Hastings (New York: Scribner, 1951), 350.

<sup>189</sup> Morley, “Tithe,” 779.

TCT should view the Levitical and Festival Tithe as no longer binding on Christians, but since the Charity Tithe appears to be connected to the civil law, it would still be valid. However, TCT does not follow through on the hermeneutical principles that they set forth regarding the Mosaic law and Christians. In not identifying of which division of the Mosaic law tithing is a part (and of which each distinct tithe is a part), they open themselves to a major critique. NTCT provides two hermeneutical maxims that are in tension when applied to tithing. While tithing is never explicitly repealed, it is part of the ceremonial and civil law. Therefore, consistent NTCT<sup>190</sup> would not hold to the obligation of tithing for Christians. However, NTCT has done poor research in understanding the doctrine of the tithe in the Mosaic law and has neglected the very hermeneutical maxims it proposes.

Therefore, dispensational theology has remained consistent when applying their conclusions on the law-gospel issue to tithing. TCT has failed in regards to the Levitical and Festival Tithes, but can legitimately (within their system) argue for the continuity of the Charity Tithe. NTCT (on the whole) has not remained consistent. The only major system that can legitimately promote tithing as obligatory for Christians is TCT, and for them it is only the Charity Tithe, which occurs once every three years (and twice every seven years).

The case for tithing ultimately rests not on the exegesis of biblical passages on tithing, but on arguments from a theological system or tradition. This dissertation has attempted to show that the text of Scripture contains no exegetical basis for tithing. What

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<sup>190</sup> An example appears to be Ryken, *Written in Stone*, 181.

is more, arguments from theological systems have been shown to be unpersuasive as well. As Verhoef concludes:

An important consideration in connection with this pericope [Malachi 3] is whether the demands and the promises are also applicable in the NT dispensation, as they were under the OT dispensation. Our answer must be “Yes” and “No.” Yes, because there is continuity in connection with both our obligation to fulfill our stewardship and the promises of God’s blessing in our lives. This cannot be denied. At the same time our answer must be “No,” because we also have a discontinuity pertaining to the specific relationship between the OT and the NT and the relative dispensations. The discontinuity consists especially in the outward scheme of things, regarding both the obligations and the promises.<sup>191</sup>

For this reason, New Testament believers should not be required to give ten percent or more of their income. This is not a sanction for haphazard giving. Those who do not hold to the position that tithing is obligatory for Christians have been charged with teaching that believers need not give to the church. But this charge is similar to charging Paul with encouraging believers to sin when he teaches salvation by faith through grace apart from the Law (Rom 3:23). As will be seen, the New Testament provides more than sufficient guidance for giving. In fact, it sets a considerably higher (albeit more complex) standard than merely giving ten percent of one’s income.

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<sup>191</sup> Ibid., 311.

## CHAPTER 5

### TITHING AND GIVING IN THE NEW COVENANT ERA

One of the weaknesses of many works written against the continuation of tithing is the inadequate attention given to constructing a new paradigm for giving. While the majority of space has been dedicated to deconstructing the popular giving paradigm, this chapter seeks to construct a new covenant model for giving. In the attempt to fill in this void, the chapter will be broken into three parts. First, the Eschatological Continuity View of the relationship between law and gospel will be presented. This will serve as a paradigm for understanding the way the tithe is fulfilled in the new covenant, which is section two. The final section will elucidate principles for giving from the texts of the Old and New Testament.

#### **“Not to Abolish, but to Fulfill”: The Eschatological Continuity View**

The discussion on the continuity or discontinuity of any law within the Mosaic code should include, at some point, a proposal for the relationship between the old and new covenants. The issue of whether or not a Christian is required to give at least ten percent of his income is no exception.<sup>1</sup> One of the key passages for the law and gospel issue is Matt 5:17–20.

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<sup>1</sup> The following discussion is meant to be informative for the reader of the principles the author will use in the following section. It is not intended as a comprehensive discussion or defense.

The “eschatological continuity view” of Matt 5:17–20 considers the law of Christ to be a qualitative advancement over the Mosaic law. It affirms a certain degree of discontinuity between the Old and the New Testament similar to the Anabaptist and dispensationalist traditions while at the same time acknowledging the element of continuity between Moses’ and Jesus’ teaching which is stressed in covenant theology. Wells and Zaspel note, “Moses is not so much abolished as he is ‘fulfilled’ and so reinterpreted in light of the epochal events associated with Christ’s first coming.”<sup>2</sup> If the infinitives in Matt 5:17 are viewed as infinitives of purpose, it is possible to say that the “purpose of Jesus’ ‘coming’ entailed doing something with/to the Law of Moses.”<sup>3</sup> But what effect does Jesus’ coming have on the Mosaic law?

First, the phrase “the Law or the prophets” (Matt 5:17) should be understood as referring to the entire Old Testament.<sup>4</sup> The contrast is between “abolishing” and “fulfilling,” but the exact meaning of the word πληρώω (“fulfill”) is debated. Some proposed meanings, such as “keep,” “confirm,” or “validate,” can be rejected outright, based on Matthew’s use of πληρώω. Excluding the use in 5:17, Matthew uses πληρώω sixteen times and with two different senses: (1) literally, to fill up (like a container),<sup>5</sup> and (2) figuratively, in relationship to prophecy, usually in an introductory formula to an Old

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<sup>2</sup> Tom Wells and Fred G. Zaspel, *New Covenant Theology: Description, Definition, Defense* (Frederick: New Covenant Media, 2002), 86.

<sup>3</sup> *Ibid.*, 111.

<sup>4</sup> Carson, *Matthew*, 142. Contra Hendriksen, *Matthew*, 288 (“the Pentateuch or the rest of the Old Testament”); Wenham, “Jesus and the Law,” 92–96.

<sup>5</sup> The two references are Matt 13:48 and 23:32. See Louw and Nida, *Greek-English Lexicon*, 598, for the definition of πληρώω in 13:48.



Testament citation.<sup>6</sup> Banks' descriptions of the effect Jesus' coming had on the Mosaic law include "new,"<sup>7</sup> "new norm,"<sup>8</sup> "goes far beyond,"<sup>9</sup> and "transcend,"<sup>10</sup> but not abrogation.<sup>11</sup> When deciding on the meaning of this passage, it is important to note that the word used as a converse to "abolish" is not the Greek equivalent to "confirm," "enforce," or "obey," but the word πληρώω.<sup>12</sup> Banks, using Matt 11:13, notes that both the Prophets and the Law point forward, principally and in the same way, to Jesus.<sup>13</sup> He concludes, "The word 'fulfill' in 5:17, then, included not only an element of discontinuity (that which has now been realized *transcends* the Law) but an element of continuity as well (that which transcends the Law is nevertheless something to which the Law itself *pointed forward*)." <sup>14</sup> Hence "fulfill" conveys the notion of being complete, "by giving the

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<sup>6</sup> See 1:22; 2:15, 17, 23; 3:15; 4:14; 8:17; 12:17; 13:14, 35; 21:4; 26:54, 56; 27:9. For 3:15 fitting into this category, see Walter Bauer, *A Greek-English Lexicon of the New Testament and other Early Christian Literature*, 3d ed, rev. and ed. F. W. Danker, W. F. Arndt, and F. W. Gingrich (Chicago: University of Chicago Press, 2000), 829, who include 3:15 under this semantic range, but with a different object.

<sup>7</sup> Banks, *Jesus and the Law in the Synoptic Tradition*, 201.

<sup>8</sup> *Ibid.*, 199.

<sup>9</sup> *Ibid.*, 187, 191.

<sup>10</sup> *Ibid.*, 191, 193, 199; R. T. France, *The Gospel According to Matthew* (Grand Rapids: Eerdmans, 1987), 114.

<sup>11</sup> See Banks, *Jesus and the Law in the Synoptic Tradition*, 189, 193. See also France, *Matthew*, 193.

<sup>12</sup> See France, *Matthew*, 194.

<sup>13</sup> See Banks, *Jesus and the Law in the Synoptic Tradition*, 210. See also Carson, *Matthew*, 39; France, *Matthew*, 194; France, *Gospel According to Matthew*, 114.

<sup>14</sup> Banks, *Jesus and the Law in the Synoptic Tradition*, 210. Regarding the use of "transcend," this term may also be slightly misleading. It may contain ideas that what Jesus did to the Law and Prophets was to go beyond them, while, with Carson, Jesus was actually pointing back to the underlying principles that were foundational to the laws.

final revelation of God's will to which the Old Testament pointed forward, and which now transcends it."<sup>15</sup>

Jesus goes on to say that the Law will not "pass away" and modifies this statement with two "until"-clauses. The first "until" ("until heaven and earth disappear") refers to the end of the age, and the second ("until everything takes place") applies to all that has been prophesied,<sup>16</sup> not Jesus' ministry or work on the cross.<sup>17</sup> "These commandments" does not pertain to Jesus' teaching,<sup>18</sup> but to the Old Testament.<sup>19</sup> Banks, citing the parallel between Matt 5:19 and 28:20, contends that ἐντολή does not always refer to the Old Testament. However, one verse contains the noun form (Matt 5:19) and the other the verb form (Matt 28:20). Therefore, while every law must continue to be practiced, "the nature of the practicing has already been affected by vv. 17–18."<sup>20</sup> Is there a difference in practice? And, if so, how can this be substantiated? Jesus clarifies and gives five examples (antitheses) in Matt 5:21–48.

These antitheses in Matt 5:21–48 demonstrate Jesus' point. He is not annulling or abrogating any of the Old Testament laws. Rather, he is correcting the misunderstanding

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<sup>15</sup> France, *Gospel According to Matthew*, 114. Cf. Carson, *Matthew*, 143: "points to." Louw and Nida, *Greek-English Lexicon*, 405, provide these definitions: "to give the true meaning to, to provide the real significance of"; "real intent"; or "real purpose." BDAG, *A Greek-English Lexicon*, 828–29, provides the option of "to bring to a designed end." They continue to say that in 5:17 it means either "fulfill=do, carry out, or as *bring to full expression*=show it forth in its true mng., or as *fill up*=complete." This idea of showing the true meaning is tantalizing in view of the antitheses in Matthew 5.

<sup>16</sup> See *ibid.*, 145.

<sup>17</sup> See Thomas R. Schreiner, *The Law and Its Fulfillment: A Pauline Theology of Law* (Grand Rapids: Baker, 1993), 234.

<sup>18</sup> Contra Banks, *Jesus and the Law in the Synoptic Tradition*, 240.

<sup>19</sup> See Schreiner, *The Law and Its Fulfillment*, 235; Carson, *Matthew*, 146.

<sup>20</sup> Carson, *Matthew*, 146. Cf. also Schreiner, *The Law and Its Fulfillment*, 235.

and misinterpretation of the Pharisees concerning the laws,<sup>21</sup> pointing back to the *true meaning* of the Law and the *underlying principles* from which they developed, that is, the abiding *moral norms*. While Banks is technically correct that πληρόω *by itself* may not be capable of conveying the notion of “setting out the true meaning,”<sup>22</sup> *contextually* this gloss comes close to capturing the sense in which Jesus seems to understand his fulfillment of the Old Testament law.

In the antitheses, Jesus is explaining the direction in which these Old Testament commandments point. This may, for all practical purposes, appear as intensifying or annulling, but the route to the conclusion is different.<sup>23</sup> The way in which one comes to a conclusion on how a specific Mosaic law applies to a Christian is extremely important. If one held to abrogation for all Mosaic laws, one would, in practice, be correct as far as the sacrificial system is concerned. Yet one would be wrong with regard to laws prohibiting murdering or coveting.

All of the Old Testament is binding on Christians in some sense.<sup>24</sup> This needs to be balanced with the fact that “the Old Testament’s real and abiding authority must be understood through the *person and teaching* of him to whom it points and who so richly fulfills it.”<sup>25</sup> Therefore, Banks is correct when he says that “it is in the Law’s

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<sup>21</sup> See Poythress, *Shadow of Christ*, 257; Schreiner, *The Law and Its Fulfillment*, 240.

<sup>22</sup> Banks, *Jesus and the Law in the Synoptic Tradition*, 229.

<sup>23</sup> Carson, *Matthew*, 144.

<sup>24</sup> See Poythress, *Shadow of Christ*, 268.

<sup>25</sup> Emphasis added. Carson, *Matthew*, 144.

transformation and ‘fulfillment’ in the teaching of Jesus that its validity continues.”<sup>26</sup>

How does Jesus fulfill the Law? Jesus is the eschatological *goal* or *end* of the Law (Rom 10:4); he is the fulfillment toward which the Law had been pointing.

Therefore, this view on the Law does not necessitate the abrogation or continuation of tithing; one would need to look at what the tithe was, how it functioned in the Mosaic law, and if any fulfillment has occurred that changed how tithing was to be practiced. The above discussion has shown that the tithe’s function in the Mosaic law was connected to the temple, priesthood, Levites, inheritance, festivals, and sacrifices. The once-for-all sacrifice of Jesus on the cross should therefore, among other things, be viewed as constituting the fulfillment of this specific Mosaic law.

While the idea that the Mosaic law should (or even could) be divided into three categories (civil, ceremonial, moral) is untenable, all views on the Mosaic law must take into account the crucifixion. All prescriptions of the Mosaic law that are tied to sacrifices will undergo heavy reconsideration as far as external practices are concerned. It is not that believers refuse to take part in the “sacrificial system,” for by placing one’s faith in Christ one has trusted that his sacrifice is able to accomplish more than what the Mosaic prescriptions could: eternal forgiveness of sins; a once-for-all sacrifice. This “once-for-all” nature demonstrates the superiority of Christ’s sacrifice over the Mosaic prescriptions. The Levites’ main functions were to take care of the temple and to stand between Israel and God to offer daily sacrifices for sin; the sacrifice is complete. Therefore, there is no longer any need for Levites; no one stands between God and people

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<sup>26</sup> Banks, *Jesus and the Law in the Synoptic Tradition*, 237.

but the “man Christ Jesus” (1 Tim 2:5). Tithes (and offerings) are inextricably tied to the Mosaic sacrifices.<sup>27</sup>

This does not eliminate the principles set forth in the tithing passages. Brandenburg says, “The entire Old Testament Law is but a shadow of that which is realized in Christ (Col 2:16–17). The Law is always at one and the same time an indication and promise of the new order of life.”<sup>28</sup> Therefore, the New Testament can be mined to discover principles for giving which are concrete and which are not at odds with the *principles* of the tithing laws. However, the concept of ten percent has no place in the new covenant. Verhoef provides a fitting conclusion: “In connection with ‘tithing’ it must be clear that it belonged, in conjunction with the whole system of giving and offering, to the dispensation of shadows, and that it therefore has lost its significance as an obligation of giving under the new dispensation. The continuity consists in the principle of giving, in the continued obligation to be worthy stewards of our possessions, but the discontinuity in the manner in which we fulfill our obligations.”<sup>29</sup> Aquinas has similarly concluded that the principle of giving is binding, while the amount, ten percent, is not.<sup>30</sup>

### **The Tithe Fulfilled**

Saying that the tithe has been “fulfilled” is not very beneficial if none of the specifics are explicated. While some aspects of fulfillment have been briefly mentioned

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<sup>27</sup> Cf. Calkins, *The Modern Message of the Minor Prophets*, 137.

<sup>28</sup> Brandenburg, *Die Kleinen Propheten II*, 153 (translation the present authors).

<sup>29</sup> Verhoef, *Haggai and Malachi*, 311.

<sup>30</sup> Aquinas, *Summa Theologiae*, 125, 135, 139, 141, 143, 145.

above, each of the three<sup>31</sup> main Mosaic law tithes will now be discussed more fully in reference to fulfillment. The primary goal is to demonstrate that the New Testament clearly conveys the fulfillment of nearly every aspect of the old covenant connected to tithing *and* this fulfillment leads to a change or abrogation in practice. Some of the fulfillments below can properly be described as an “already-not yet” type of fulfillment. In other words, the fulfillment has been inaugurated. However, the details of this (and its complexity) are not necessary for the current analysis. While some of the specifics of the fulfillment may be debatable, these main concepts (fulfillment and change/abrogation in practice) should be clear.

#### The Fulfillment of the Levitical Tithe

There are three aspects to the fulfillment of the Levitical Tithe: (1) the fulfillment of the priesthood, (2) the fulfillment of the inheritance, and (3) the fulfillment of the temple. While certain details will be explained, some specific aspects of the fulfillment must be yielded to more detailed studies on each of these issues.

#### *The Fulfillment of the Priesthood*

Since there are no priests in the church today, the argument is sometimes made that pastors have taken the place of the priests and that they should therefore be the primary beneficiaries of the tithe. This argument should be understood as a historical development within Christianity. Tithes were not instituted from the beginning (i.e. Acts 2). Bingham provides three reasons for this. First, tithes, if being paid, were probably still

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<sup>31</sup> While there is also the Priestly Tithe (the sub-tithe of the Levitical Tithe) and the Cattle Tithe, these are fulfilled within the discussion on the fulfillment of the priesthood and inheritance.

being paid to the priests and Levites. The synagogue would have to be completely separated from the Church before tithes and offerings could be used in the Church.<sup>32</sup> Second, the community of Christians in the first and beginning of the second century gave abundantly; there was no need for commanding tithes.<sup>33</sup> Third, paying tithes would have been very inconvenient and unwieldy. It hardly could have been done effectively.<sup>34</sup> Therefore, tithing was set aside for a short time (like circumcision when Israel was in the wilderness).<sup>35</sup>

According to Mosheim, while there remained a possibility that Christianity could be dragged back into the legalism of Judaism, church leaders did not take salaries (from their ministry) or titles. However, once the hope for a renewed Jerusalem was destroyed (Hadrian, ca. 135), the leaders wanted church members to believe that they were the successors to the rights of the priesthood in Judaism.<sup>36</sup> The bishops compared their office with that of high priest and the deacons with the Levites.<sup>37</sup>

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<sup>32</sup> Bingham, *Works*, 2:178.

<sup>33</sup> This argument by Bingham may be challenged on the grounds that the New Testament's repeated references to supporting ministers and giving may be a result of inadequate giving.

<sup>34</sup> Bingham, *Works*, 2:178.

<sup>35</sup> Another reason has been proposed (Bingham, *Works*, 2:179): "That the tithes of fruits were not so early paid to Christian priests, because the inhabitants of the country were the latest converts; whence also the name *pagans* stuck by the heathens, because the greatest relics of them were in country villages."

<sup>36</sup> John Lawrence Von Mosheim, *Historical Commentaries on the State of Christianity*, vol. 1 (New York: S. Converse, 1853), 337. See discussion below on the physical law of descent.

<sup>37</sup> Mosheim, *Historical Commentaries*, 338. For an example of the kind of reverence commanded by the bishops, see *The Constitutions of the Holy Apostles*, 2.26 (*ANF* 7:410).

Once the church generally accepted this,<sup>38</sup> it caused many different errors, including: (1) the introduction of a sharper distinction between clergy and laity than was intended by the New Testament, and (2) the compensation for ministers was greatly increased.<sup>39</sup> From this background comes the argument for tithing. Mosheim says, “This comparison of the Jewish with the Christian sacred order, amongst other things, unquestionably gave rise to the claim of tythes and first fruits, which is certainly of higher antiquity than the time of Constantine the Great. And it seems not at all unlikely that a desire of augmenting their income, which was but slender and uncertain, might have first suggested to certain of the bishops this plan of investing the ministers of the gospel with the rights of the Jewish priesthood.”<sup>40</sup> Coleman concurs<sup>41</sup> that this conclusion was an historical development of the church and not practiced from the beginning: “The primitive church might be expected to have introduced this ordinance of the Jews [i. e. tithes and first fruits] from the beginning. But it was wholly unknown until the fourth and fifth century.”<sup>42</sup> Kurtz also agrees: “With the introduction of the Old Testament idea of priesthood the thought gradually gained ground that the laity were under obligation, at first regarded simply as a moral obligation, to surrender a tenth of all their possessions to

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<sup>38</sup> For example, *The Constitutions of the Holy Apostles*, 2.4.25 (ANF 7:408); Jerome, *Letter to Nepotian* (NPNF<sup>2</sup> 1:91). For more recent manifestations of this argument, see May, *Law of God on Tithes*, 24; Hensey, *Storehouse Tithing*, 49; Hobbs, *Gospel of Giving*, 47; Kauffman, *Challenge*, 65.

<sup>39</sup> Mosheim, *Historical Commentaries*, 338

<sup>40</sup> *Ibid.*, 338, n. 2. See also, Powers, “Historical Study of the Tithe,” 30.

<sup>41</sup> Coleman, *Ancient Christianity Exemplified*, 225–29.

<sup>42</sup> *Ibid.*, 228–29.



the church, and at a very early date this, in the form of freewill offerings, was often realised.”<sup>43</sup> Are the clergy the replacement for the priests of the Old Testament?

The New Testament sees the fulfillment of the priesthood<sup>44</sup> in *the Christian*,<sup>45</sup> not the pastor.<sup>46</sup> 1 Pet 2:5, addressing Christians, calls them a “holy priesthood.” This priesthood is designed to offer “spiritual sacrifices.” Best describes this as “praise, self-consecration, and charity.”<sup>47</sup> 1 Pet 2:9 describes Christians as a “royal priesthood” with the purpose of declaring God’s wonderful deeds, especially in relation to his saving acts.<sup>48</sup> The passages in Revelation (5:20; 20:6) do not add much to the discussion, except that the priesthood of all believers will continue (at least) until Christ’s return.<sup>49</sup> Another interesting text is Rom 15:16.<sup>50</sup> In this text, Paul calls himself a priest of the gospel.

Harrison says that Paul’s “own function as a priest pertains directly to the proclamation

<sup>43</sup> J. H. Kurtz, *Church History*, 3 vols., trans. John MacPherson (New York: Funk and Wagnalls, 1889), 1:260. Note, also, Sehling, “Tithes,” 454: “The tithe customary with the Hebrews . . . passed from the synagogue to the Church at a time when the latter officiant came to be viewed as priest and the priesthood of the Church as the continuation and fulfillment of that in the Old Testament.”

<sup>44</sup> See further the discussion and bibliographic references below. For the importance of this doctrine in Baptist history, see J. Terry Young, “Baptists and the Priesthood of Believers,” *The Theological Educator* 53 (1996): 19–29. He explains the importance of this doctrine for ecclesiology and soteriology.

<sup>45</sup> See J. B. Lightfoot’s essay “The Christian Ministry” in *St. Paul’s Epistle to the Philippians: A Revised Text with Introduction, Notes and Dissertations* (London: Macmillan, 1913; reprint, Grand Rapids: Zondervan, 1976), 183.

<sup>46</sup> Note the Greek terms ποιμήν, πρεσβύτερος, and ἐπίσκοπος are here understood as referring to the same office.

<sup>47</sup> Ernest Best, “Spiritual Sacrifice: General Priesthood in the New Testament,” *Interpretation* 14, no. 3 (1960), 279. Philip E. Hughes, “Priesthood,” in *Evangelical Dictionary of Theology*, ed. Walter A. Elwell (Grand Rapids: Baker, 1984), 876, calls these “sacrifices of gratitude to God for the one all-sufficient redemptive sacrifice of Christ’s self-offering at Calvary for us sinners.”

<sup>48</sup> An allusion to Exod 19:5–6.

<sup>49</sup> See Best, “Spiritual Sacrifice,” 279.

<sup>50</sup> Pointed out by Robertson and Plummer, *First Epistle to the Corinthians*, 187.

of the gospel and the winning of Gentiles to Christ.”<sup>51</sup> This does not mean that Paul would then receive tithes, because the offering that Paul would give was not like the offerings in the Old Testament; rather, his offering was “the Gentiles.” Thus, the character of offerings has completely changed, as has the role of the “priest.”

Heb 10:22 is a key text to understanding that Christians in general, rather than pastors, have fulfilled the role of the priest: “let us draw near with a sincere heart in full assurance of faith, having our hearts sprinkled clean from an evil conscience and our bodies washed with pure water.” The word for sprinkled, *ῥαντίζω*, typically refers to sprinkling people with blood.<sup>52</sup> This occurs twice in the LXX (apart from the objects of the cultus): at the ratification of the covenant in Exod 24:8 and at the consecration of Aaron and his sons to the priesthood in Exod 29:21 (cf. Lev 8:30). Only in the latter did the passage discuss a washing: “Then Moses had Aaron and his sons come near and washed them with water” (NASB [1995]) (Lev 8:6; cf. Exod 29:4).<sup>53</sup> Best concludes, “In 10:22 those who draw near to God are thus to be regarded as consecrated priests.”<sup>54</sup>

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<sup>51</sup> Everett F. Harrison, *Romans*, Expositor’s Bible Commentary, vol. 10 (Grand Rapids: Zondervan, 1984), 155.

<sup>52</sup> See Best, “Spiritual Sacrifice,” 281.

<sup>53</sup> The same verb for washing, *λούω*, was used in Heb 10:22 and Lev 8:6 (LXX).

<sup>54</sup> Best, “Spiritual Sacrifice,” 281. The use of *προσέρχεσθαι* throughout Hebrews is related to, and strengthens the argument, of Christians fulfilling the priesthood. See Heb 4:16 (“draw near with confidence to the throne of grace”); 7:25; 10:1, 22. Note also the phrase “church of the firstborn” in Heb 12:23, which refers to “the church as the new levitical community” (Best, “Spiritual Sacrifice,” 283). While Heb 13:10 is an admittedly difficult verse, it does claim unequivocally “we have an altar.” Therefore, Christians are priests.

Outside of Hebrews, several passages discuss Christians as offering sacrifices to God.<sup>55</sup> The New Testament prescribes the sacrifices that should be given to Christ. Rather than “tithes and offerings,” Christians are told “to present your bodies a living and holy sacrifice, acceptable to God, which is your spiritual service of worship” (Rom 12:1). Furthermore, Christians are exhorted to offer up “a sacrifice of praise” which the same verse defines<sup>56</sup> as “the fruit of lips that give praise to His name” (Heb 13:15). Nagel explains that by “his priestly sacrifice we are priested [i.e. made priests] not to offer sacrifices for our sins . . . but to offer ourselves, no longer forfeited to death by our sins, but alive by the forgiveness that delivers us from the dominion of sin, death, the devil, and the Law.”<sup>57</sup>

To claim that pastors have replaced priests is therefore to compromise the doctrine of the priesthood of believers because *all Christians* have replaced priests.<sup>58</sup> Ellingworth summarizes this view succinctly: “Moreover, Christians, as the new people

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<sup>55</sup> Besides Rom 12:1 discussed below, see, for example, Phil 2:17–18 (where Paul pours out his drink offering on to the sacrifice of the Philippians’ faith); Phil 4:18 (which is discussed in this work); 2 Cor 2:14 (the life of the Christian is a “sweet aroma” [allusion to a sacrifice]).

<sup>56</sup> The phrase τοῦτ’ ἔστιν is a marker “of an explanation or a clarification in the same or a different language,” translated “that means” or “that is” (see Louw and Nida, *Greek-English Lexicon*, 89.106).

<sup>57</sup> Norman Nagel, “Luther and the Priesthood of All Believers,” *Concordia Theological Quarterly* 61 (1997), 280. Longman, *Immanuel*, 158, says, “Hebrews in particular tells us that . . . priests like Aaron and his sons are no longer required.”

<sup>58</sup> For example, see John Calvin, *Commentaries on the Twelve Minor Prophets*, 5 vols., trans. John Owen (Grand Rapids: Baker, 1999), 5:586. Wycliff maintains, “every predestinated man was a priest” (Herbert B. Workman, *John Wyclif: A Study of the English Medieval Church*, 2 vols. [Oxford: Clarendon, 1926], 2:13).

of God, fulfil the priesthood first entrusted to Israel, by proclaiming the one reconciling sacrifice to Christ, and by bringing to God their intercessions . . . for the world.”<sup>59</sup>

Another way in which this important doctrine may be compromised is through one of its main privileges,<sup>60</sup> namely that all believers have direct access to God. Heb 5:1 provides a good definition of a priest: “Now a high priest is a man chosen to represent other human beings in their dealings with God. He presents their gifts to God and offers their sacrifices for sins” (NLT).<sup>61</sup> 1 Tim 2:5 declares that there is no longer a mediator between God and people. Therefore, if pastors have replaced priests, are they now the “new mediators”?<sup>62</sup> No one functions as a priest anymore because priests prefigured Christ’s mediatorial role; He has fulfilled the priesthood.<sup>63</sup>

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<sup>59</sup> Paul Ellingworth, “Priests,” in *The New Dictionary of Biblical Theology*, eds. T. Desmond Alexander and Brian S. Rosner (Downers Grove: InterVarsity, 2000), 700.

<sup>60</sup> See Young, “Baptists and the Priesthood of Believers,” 28, for a description of three privileges that come with being in this priesthood.

<sup>61</sup> This coheres with the definition given by Poythress, *Shadow of Christ*, 51. See also Longman, *Immanuel*, 139–47, who defines “priest” in many different ways, but primarily as a guardian. However, later he says, “A priest is someone who brings the people before God. He also brings the people’s gifts to God” (ibid., 156). J. H. Kurtz, *Offerings, Sacrifices and Worship in the Old Testament*, trans. James Martin (T. & T. Clark, 1863; reprint, Peabody: Hendrickson, 1998), 36, provides the following description: “The design and purpose of this priesthood was mediatorial communion with God, mediation between the holy God and His chosen people, which had drawn back in the consciousness of its sinfulness from direct communion with God.”

<sup>62</sup> Furthermore, the Priestly Tithe equaled only one percent. Even proponents of tithing have realized the distinction between the Old and New Testament priesthood. Rushdoony says that the New Testament priesthood is not “a sacrificing priesthood” (Rushdoony, *Institutes*, 1:762) and, “The basic priesthood, that of all believers, is always with reference to the Kingdom of God. Its purpose is thus the establishment of God’s order, and the law is given for that purpose. The ‘sacrifices’ of this priesthood are ‘spiritual’” (ibid., 1:762). He also says that the priesthood of all believers in the New Testament may include the concept that every believer should be involved in ministry (cf. Eph 4:7) (ibid., 1:764).

<sup>63</sup> See Poythress, *Shadow of Christ*, 52. Also note the final paragraph on ibid., 57.

The priesthood is not an office in Scripture that is stable. Before the Mosaic law, the head of a household typically served as a priest for the family;<sup>64</sup> during<sup>65</sup> the Mosaic law, priests were from the line of Aaron; after the Mosaic law, priests are all those who have professed faith in Jesus Christ as Lord.

### *The Fulfillment of the Inheritance*

As mentioned in Chapter 2, the tithes were an inheritance<sup>66</sup> given to the Levites in lieu of them receiving land. It is not an earned wage *per se*, but is, instead, a gift from God. Just as the Israelites needed to keep the law in order to keep their inheritance (the land), the Levites needed to fulfill their obligations in order to keep their inheritance (tithes). Neither are earned wages.<sup>67</sup> Why is this important? A frequently used analogy is that the Levites earned tithes just as ministers of the gospel earn their tithes. However, the Levites received their tithes as an inheritance instead of the land. Furthermore, tithes do not make up all of the Levitical inheritance. They also received forty-eight cities,<sup>68</sup> two

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<sup>64</sup> See Kurtz, *Offerings*, 33

<sup>65</sup> See Exod 20:19 for the change. The priesthood, in a way, should have fallen on every first-born, but Num 3:12–13 clarifies this.

<sup>66</sup> The LXX of Num 18:21 uses κληρος, the same word used in Acts 26:18 and Col 1:12.

<sup>67</sup> See comments in Chapter 2, note 99 and surrounding discussion. Cf. Badillo, *Tithing*, 25–26.

<sup>68</sup> Note that R. K. Harrison, *Numbers: An Exegetical Commentary* (Grand Rapids: Baker, 1992), 252, says that the Levites and priests had no land assigned to them (besides the forty-eight villages) and that “In a similar manner the Christian has no permanent city on this earth but lives in the hope of possessing a heavenly country (cf. Heb. 11:16).”

thousand cubits of land for the cities,<sup>69</sup> and various offerings.<sup>70</sup> The Old Testament consistently says that the Levites did not receive an inheritance “among their brethren” (Deut 10:9; 14:27; 18:1; Josh 13:32–33).

Every believer receives an inheritance in the new covenant (Acts 20:32; 26:18; Gal 3:18; Eph 1:11–12, 14; 5:5; Col 1:12; 3:24; Heb 9:15; 1 Pet 1:4). All these passages use “inheritance” to refer to future salvation or “a future position.”<sup>71</sup> As Hammer says, “God’s reign or kingdom is the final realization of that inheritance already inaugurated with the historical coming of Christ.”<sup>72</sup> Eph 1:14 describes the Holy Spirit as a pledge or downpayment<sup>73</sup> for what Christians will receive in the future. Acts 20:32 is particularly important since it is addressed to the elders in Ephesus. Paul told the elders that they will receive an inheritance, as well as all Christians. Therefore, while in the Old Testament the Levites’ inheritance was tithes and forty-eight cities, the elders of Ephesus were told that their inheritance was just like the inheritance of all Christians, not distinct from it.

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<sup>69</sup> If someone were to argue for the continuation of tithing based upon any of the precepts in the Levitical Tithe, then the forty-eight cities (and surrounding land) must be accounted for in some fashion. The Levites’ inheritance of tithes should be understood as subsumed under the area of “substitutionary compensation.” Rather than one-twelfth of the land, they received tithes and forty-eight cities.

<sup>70</sup> Note that there is a strong connection between tithes and offerings in Malachi 3; these are ceremonial (for one explanation of their fulfillment, see Andrew Jukes, *The Law of the Offerings in Leviticus I.—VII. Considered as the Appointed Figure of the Various Aspects of the Offering of the Body of Jesus Christ*, 17th ed. [London: Nisbet, 1847]).

<sup>71</sup> A. Skevington Wood, *Ephesians*, Expositor’s Bible Commentary, vol. 11 (Grand Rapids: Zondervan, 1984), 69. The Greek words κληρος and κληρονομία are used in different ways in the New Testament outside of referencing salvation.

<sup>72</sup> Paul L. Hammer, “Inheritance (NT),” in *The Anchor Bible Dictionary*, vol. 3, ed. David Noel Freedman (New York: Doubleday, 1992), 416.

<sup>73</sup> See Louw and Nida, *Greek-English Lexicon*, 57.170.

Another aspect of inheritance should also be examined: how did the Mosaic law understand inheritance rights? Only Levites were allowed to function as priests. Since Jesus (from the tribe of Judah) is a high priest (Heb 2:17; 3:1; 4:14) and Christians are a royal priesthood (1 Pet 2:9), a problem arises. How can Jesus legally function as a high priest and Christians as a priesthood? This is specifically addressed in Heb 7:13–19. Jesus was a priest in a different order than the Levitical order: the Melchizedekian order. Heb 7:16 says that Jesus became a priest “not according to a law of physical commandment.” This verse states that the inheritance of the Levites was based upon a law of physical descent. Therefore, the only people qualified to receive tithes according to the Mosaic law are physical descendants of Levi. However, Heb 7:18 says that there is a nullification of this former commandment because it was ἀσθενές καὶ ἀνωφελές.<sup>74</sup> The word for nullification, ἀθέτησις, also used in Heb 9:26,<sup>75</sup> means “to refuse to recognize the validity of something.”<sup>76</sup> This is a strong word of rejection or annulment. The two words that describe the reason for the annulment mean “weak and of no special benefit.”<sup>77</sup> Therefore, the only means for transference of the inheritance was voided. The Levitical priesthood was ended and a new and different kind of priesthood was established. The inheritance given to the Levites and their descendants *does not*, and *cannot*, apply to anyone today. The line of descent has been broken.<sup>78</sup>

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<sup>74</sup> Notice that Heb 7:12 says that there was a “change” in the priesthood and the law. This word for “change” (μετατίθημι) means “to turn” or “be transformed” (cf. Jas 4:9).

<sup>75</sup> With possibly a different sense according to Louw and Nida, *Greek-English Lexicon*, 13.36.

<sup>76</sup> *Ibid.*, 76.24.

<sup>77</sup> *Ibid.*, 65.50.

<sup>78</sup> For similar thoughts, see Badillo, *Tithing*, 48–54.

The concept of inheritance in the Old Testament referred primarily to the land. For the tribe of Levi it referred to tithes, forty-eight cities, and some surrounding land. Inheritance in the New Testament has changed. The Christian inheritance is not an earthly inheritance, but a heavenly, eternal inheritance (Heb 9:15). Therefore, the inheritance of the Levites does not apply in any way to preachers of the gospel, since their inheritance is *among* their brethren.

### ***The Fulfillment of the Temple***<sup>79</sup>

The temple was maintained, at least partially, by tithes (see Nehemiah 10). Therefore, the relationship of the temple to the new covenant is also important for understanding how the tithe has been fulfilled. Is the temple the Old Testament equivalent to the New Testament Church? Should tithes be used to support the Church as they supported the temple?<sup>80</sup> The New Testament gives many clues to answer these questions.

The temple is not abrogated in Christian doctrine. However, rather than the temple being a building, it is the *concept* of temple that continues. Temple is fulfilled in the New Testament primarily in two ways: through Christ and through Christians.

In John 2:19–21, Jesus challenged the Jewish leaders' question about his authority by saying that if they destroy "this" temple He would raise it up in three days.<sup>81</sup> After the

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<sup>79</sup> For a very complete discussion on the temple being fulfilled, see the magisterial work by G. K. Beale, *The Temple and the Church's Mission: A Biblical Theology of the Dwelling Place of God*, New Studies in Biblical Theology, vol. 17 (Downers Grove: InterVarsity, 2004).

<sup>80</sup> Note that the storehouse of Malachi 3 was distinguished from the temple in the discussion in Chapter 2.

<sup>81</sup> Jesus uses *ναός*, referring to the temple building, not *ιερός*, which would refer to the temple area (Andreas J. Köstenberger, *John*, Baker Exegetical Commentary on the New Testament [Grand Rapids:



Jewish leaders question Jesus' statement, the author of the Fourth Gospel, in an aside, says, "But He was speaking about the temple of His body" (John 2:21). The only other uses of "body" (σῶμα) in the Fourth Gospel (John 19:38, 49) refer to Jesus' dead body.<sup>82</sup> Also, in John 4, when Jesus was asked about the proper place of worship by the Samaritan woman, Jesus answered that the issue of the proper place for worship would soon become irrelevant. Therefore, John 2:19–21, combined with John 4:21–24, shows that Jesus was changing the locus of worship to himself. As Barrett concludes, "The human body of Jesus was the place where a unique manifestation of God took place and consequently became the only true temple, the only centre of true worship."<sup>83</sup>

The second way in which the temple is fulfilled in the New Testament is through Christians, both corporately and individually. In 1 Cor 3:16–17 Paul tells the church at Corinth "you are a temple of God."<sup>84</sup> The "you" is plural (ὁμῖν); therefore, the most likely referent is the corporate body of believers.<sup>85</sup> Furthermore, Paul says that they are

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Baker, 2004], 108). Beale, *Temple*, 193, refers to this as a double entendre: referring to both Jesus' body and the Israelite temple. Beale's discussion of Jesus as the new temple takes on different connotations than the current study, though not contradictory. He says, "Jesus is identified with the temple because he is assuming the role of the sacrificial system, but he is also now, instead of the temple, the unique place on earth where God's revelatory presence is located" (Beale, *Temple*, 178).

<sup>82</sup> See Köstenberger, *John*, 110.

<sup>83</sup> Charles K. Barrett, *The Gospel According to St. John*, 2d ed. (Philadelphia: Westminster, 1978), 201. G. R. Beasley-Murray, *John*, 2d ed., Word Biblical Commentary, vol. 36 (Waco: Word, 1999), 42, says, "The new temple is precisely the crucified and risen Son of God." John 1:14 (which says that Jesus dwelt among us) should also be mentioned. The Greek word for dwelt, σκηνώω, was the verbal form of the noun, σκηνή ("tabernacle"). This *could* be a reference to the tabernacle (Exodus 35–40), the exodus in general (Beasley-Murray, *John*, 14), or the tent of meeting in Exodus 33 (Leon L. Morris, *The Gospel According to John*, rev. ed., New International Commentary on the New Testament [Grand Rapids: Eerdmans, 1995], 92). See also comments by Beale, *Temple*, 195.

<sup>84</sup> Beale's (*Temple*, 245–50) analysis on this passage is very helpful.

<sup>85</sup> Note Fee's (*First Epistle to the Corinthians*, 149) warning about confusing or mixing the images in 1 Corinthians 3 and 6. See also Anthony C. Thiselton, *The First Epistle to the Corinthians: A*

holy, just like God's temple. Paul is reminding them that the Spirit is in their midst.<sup>86</sup>

This passage is primarily intended as an exhortation for the Corinthians to do good works.<sup>87</sup>

However, in 1 Cor 6:19, Paul says, "your body is a temple of the Holy Spirit who is in you." Paul appears to be referring to each individual believer,<sup>88</sup> not the church as a whole. Therefore, while the *temple* in the Old Testament was the place where God dwelled, now his Spirit dwells within each *believer*.<sup>89</sup> Beale concludes, "Just as God's glory uniquely dwelt in Israel's old temple, so the glorious attributes of God are to be manifested in the Corinthians both individually and corporately, since they are the new temple."<sup>90</sup>

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*Commentary on the Greek Text*, The International Greek Testament Commentary (Grand Rapids: Eerdmans, 2000), 316.

<sup>86</sup> Fee, *First Epistle to the Corinthians*, 147.

<sup>87</sup> Fee (*ibid.*) suggests that this might be the restoration of the temple of Ezekiel 40–48. In Exod 15:17, in a song of praise after being delivered from Pharaoh, the Israelites say that God will bring them to the place where he has made his dwelling (דָּבַר). In the LXX, the word used is κατοικητήριον. A possible parallel occurs in Eph 2:22 where Paul declares that the church is being built to be a dwelling of God. The word for dwelling is κατοικητήριον. For some preliminary comments on this, see Roy W. Gustafson, *Feasting on the Feasts* (Findlay: Dunham, 1958), 7–8. For another passage on Christians being the temple of God, see 2 Cor 6:16 (and its relationship to Lev 26:11–12).

<sup>88</sup> The phrase τὸ σῶμα ὑμῶν is a distributive singular. This means that each person in the group has something. In this case, each Christian individually has the Holy Spirit. See Fee, *First Epistle to the Corinthians*, 263. See also Thiselton, *First Epistle to the Corinthians*, 474; Robertson and Plummer, *First Epistle to the Corinthians*, 128.

<sup>89</sup> Fee, *First Epistle to the Corinthians*, 264, says, "In the same way that the temple in Jerusalem 'housed' the presence of the living God, so the Spirit of God is 'housed' in the believer's body."

<sup>90</sup> Beale, *Temple*, 252.

Therefore, the temple pointed to three spiritual realities in the new covenant: (1) Jesus<sup>91</sup> is the new center of worship, (2) the church is corporately a temple, and (3) individual Christians are temples of the Holy Spirit.<sup>92</sup> With this context of temple in the new covenant, tithing to support the temple is illogical. Jesus, as the new locus of worship, does not need support, for he is not a building that must be maintained.

#### The Fulfillment of the Festival Tithe

The Festival Tithe was used to finance the celebration of the three main festivals of Israel. For these festivals, every Israelite male had to travel to Jerusalem for the celebration. The three festivals were Passover, the Feast of Weeks (Pentecost), and Tabernacles (see Exod 23:14–17; Deut 16:1–17; Leviticus 23). Armerding appropriately notes, “some of Israel’s feasts are at least partially rooted in agricultural cycles common to Israel and the surrounding cultures.”<sup>93</sup>

Smith questions how one-tenth of a nations’ crops could be consumed in one meal.<sup>94</sup> However, when that one-tenth is spread across these three feasts, totaling about thirty days,<sup>95</sup> then it becomes much easier to understand. While there were three feasts, these feasts contained “sub-feasts” that also should be considered.

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<sup>91</sup> Other passages that may speak of Jesus as the new temple include Isaiah 66; Amos 9:11–12; Zech 6:12–13; Acts 4:11; 7:44–47.

<sup>92</sup> Beale’s (*Temple*, 253–56) explanation of 2 Cor 6:16–18 is insightful.

<sup>93</sup> C. E. Armerding, “Festivals and Feasts,” in *Dictionary of the Old Testament: Pentateuch*, eds. T. Desmond Alexander and David W. Baker (Downers Grove: InterVarsity, 2003), 301.

<sup>94</sup> Smith, “Deuteronomic Tithe,” 120, 122, is not alone in this.

<sup>95</sup> The following calculations should be understood as approximate, since counting time in Scripture is a tricky process. Passover (which included Passover, the Feast of Unleavened Bread, and Firstfruits) equaled about eight days of meals, the Feast of Weeks (or, Pentecost) equaled one day of meals,

- 1) Passover included: Passover, the Feast of Unleavened Bread,<sup>96</sup> and Firstfruits;
- 2) The Feast of Weeks (Pentecost);
- 3) Tabernacles included: the Feast of Tabernacles, the Day of Atonement, and the Feast of Trumpets.

The Festival Tithe provided the financial support for all of these feasts. As these feasts were fulfilled, so is the Festival Tithe.<sup>97</sup> The literature that discusses the way in which these feasts were fulfilled is vast and contains many speculative elements.<sup>98</sup> The goal of this section is to determine the *primary* fulfillment of each feast. Sometimes (e.g. the Feast of Weeks) a few alternatives will be discussed. Whether or not this brief survey of the feasts definitively determines the fulfillment of the feast, the primary goal is to demonstrate that the feast is fulfilled, even if the specifics are not entirely clear.<sup>99</sup>

### ***The Fulfillment of Passover***

The three feasts included under Passover are Passover, the Feast of Unleavened Bread, and Firstfruits. Passover is a feast, like many of the feasts, founded in Israel's

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and Tabernacles (including the Feast of Tabernacles, the Day of Atonement, and the Feast of Trumpets) was about three weeks long. This is a total of about thirty days, or, about one-twelfth of the days in a year. The Israelites were to set aside one-tenth. Therefore, there should have been a little extra food for the poor, widows, foreigners, and Levites. See Kevin J. Conner, *The Feasts of Israel* (Portland, OR: City Bible Publishing, 1980), 108, for a helpful chart.

<sup>96</sup> For a defense of the connections between Passover and Unleavened Bread, see Longman, *Immanuel*, 190; Kurtz, *Offerings*, 359.

<sup>97</sup> This point is typically not challenged in the literature.

<sup>98</sup> For example, Conner, *Feasts*, 16–23, finds about twenty-eight points of fulfillment between Passover and Jesus. Not surprisingly, Rushdoony views the fulfillment of the Festival Tithe in different terms. He says that Passover carries over into the Christian Sabbath that celebrated Christ's victory over sin and death (Rushdoony, *Institutes*, 3:18). Furthermore, Unleavened Bread, the Feast of Weeks, and Tabernacles "have been absorbed into other days of the Christian calendar, but their spirit lives in true thanksgiving and worship" (*ibid.*).

<sup>99</sup> Therefore, while Charles W. Slemming, *Thus Shalt Thou Serve: An Exposition of the Offerings and the Feasts of Israel* (Fort Washington: Christian Literature Crusade, 1966), 76, says that the details of the feasts and offerings were both practical *and* typical, the focus of the current analysis will not be on the details, but the overall *typical* purpose for the feasts.

history. The story can be found in Exod 12:1–13. Passover was to take place on the fourteenth day of the first month. It was enacted as a feast to remind Israel of God redeeming them out of Egypt. The lesson of Passover was that they could only be saved through redemption.<sup>100</sup> The lamb of Exodus 12 pointed to God’s lamb, Jesus. “Lamb” in the Old Testament, when used figuratively, symbolized innocence and gentleness,<sup>101</sup> and is frequently used in sacrificial contexts.<sup>102</sup> The New Testament uses “lamb” only figuratively.<sup>103</sup> The concept of a “lamb” being typical of Jesus can be seen in many texts, including Gen 22:8; Isa 53:7 (cf. Matt 26:63; 27:12–14; Mark 14:61; 15:5; Luke 23:9; John 19:9); John 1:29;<sup>104</sup> Acts 8:32; 1 Pet 1:18–19; and Rev 5:6. Paul in 1 Cor 5:7b clearly correlates Christ with the Passover: “for Christ, our Passover lamb, has also been sacrificed.” The word translated “Passover lamb”<sup>105</sup> is πάσχα. While this word can refer to the Passover celebration (Matt 26:2) or the Passover meal (Matt 26:19), it can also

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<sup>100</sup> See Gustafson, *Feasting*, 12.

<sup>101</sup> See B. D. Napier, “Lamb,” in *The Interpreter’s Dictionary of the Bible*, 4 vols., ed. George Arthur Buttrick (New York: Abingdon, 1962), 3:58.

<sup>102</sup> See J. C. Moyer, “Lamb,” in *The International Standard Bible Encyclopedia*, 4 vols., ed. Geoffrey W. Bromiley (Grand Rapids: Eerdmans, 1986), 3:62.

<sup>103</sup> See Napier, “Lamb,” 3:59; Moyer, “Lamb,” 3:62. Besides references to Jesus, in John 21:15–17 it represents the Christian community.

<sup>104</sup> The expression “Lamb of God” is problematic. While it may refer to the apocalyptic lamb mentioned in Revelation 5 (So Beasley-Murray, *John*, 24–25; C. H. Dodd, *Interpretation of the Fourth Gospel* [Cambridge: Cambridge University Press, 1953], 230–38; D. A. Carson, *The Gospel According to John* [Grand Rapids: Eerdmans, 1991], 150 [who distinguishes between what the Baptist meant and what the author meant]), or the Suffering Servant of Isaiah 53 (Moyer, “Lamb,” 3:62), it most likely is a reference to the Paschal lamb (William Hendriksen, *A Commentary on the Gospel of John*, 2 vols. in 1 [London: Banner of Truth, 1954], 98–99, (who sees all as being fulfilled by Christ and does not see a reason to choose); Raymond E. Brown, *The Gospel According to John*, 2 vols., Anchor Bible, vol. 29 [New York: Doubleday, 1966–1970], 1:62–63; and Gerald L. Borchert, *John 1–11*, New American Commentary, vol. 25a [Nashville: Broadman, 1996], 135, (who decides on the latter two). Morris, *John*, 127–30, cannot decide between the nine possibilities he presents.

<sup>105</sup> This translation is supported by the NET, NIV, and NLT.

refer to the Passover lamb, as in Luke 22:7. Louw and Nida say that when *πάσχα* is used with terms such as “to kill” or “to sacrifice,”<sup>106</sup> then “Passover lamb” is the best gloss.<sup>107</sup> Therefore, 1 Cor 5:7b explicitly calls Jesus the Passover lamb. One need not look any further for the fulfillment of Passover.<sup>108</sup> How confident should interpreters be in this connection? Longman says, “The relationship is undeniable. The Gospels insist that we understand Jesus . . . as the ultimate Passover sacrifice.”<sup>109</sup> Passover was a memorial to God redeeming the first-born sons of the Israelites in Egypt; Jesus, God’s Son, has provided for the redemption of humanity.<sup>110</sup> Passover was “the celebration of Yahweh’s redemption par excellence.”<sup>111</sup>

The second feast of Passover is the Feast of Unleavened Bread. This feast is founded in the history of Israel and is included in the Exodus event (see Exod 12:15–20; 13:3–10; cf. Lev 23:6–8). It began on the fifteenth day of the first month and lasted for seven days. Passover and Unleavened Bread are “so closely connected that they are seen

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<sup>106</sup> This qualification is met in 1 Cor 5:7b with the use of *θύω*, meaning “to kill” or “to sacrifice” (see Louw and Nida, *Greek-English Lexicon*, 5.17).

<sup>107</sup> See Louw and Nida, *Greek-English Lexicon*, 4.27. See also the discussion in Fee, *First Epistle to the Corinthians*, 217, n. 13, and Kurtz, *Offerings*, 361.

<sup>108</sup> Köstenberger, *John*, 537, raises the possibility that John 19:14 is a reference to the day of preparation for the Passover and therefore Jesus was sent for execution at the time when the Passover lambs were slaughtered. Longman, *Immanuel*, 113, says, “the timing of Christ’s crucifixion and indeed the whole structure of his earthly ministry point to the truth that he is the fulfillment of the Exodus; he is the Passover Lamb.” See also Fee, *First Epistle to the Corinthians*, 218.

<sup>109</sup> Longman, *Immanuel*, 114.

<sup>110</sup> For discussions on the fulfillment of Passover, see Longman, *Immanuel*, 85–90, 112–14; Gustafson, *Feasting*, 11–23; Slemming, *Thus Shalt Thou Serve*, 84–92; Coulson Shepherd, *Jewish Holy Days: Their Prophetic and Christian Significance* (Neptune, NJ: Loizeaux Brothers, 1961), 28–29; Victor Buksbazen, *The Gospel in the Feasts of Israel*, Pocket Companion ed. (The Friends of Israel, 1954; reprint, Fort Washington: Christian Literature Crusade, 1991), 9–22; Conner, *Feasts*, 16–23.

<sup>111</sup> Armerding, “Festivals and Feasts,” 310.

as one in the gospel records.”<sup>112</sup> When the Israelites were leaving Egypt there was no time to allow the bread to rise. In commemoration of this historical event, the Israelites were to rid their houses of all remnants of leaven, a truly arduous process. Exod 13:8–9 details two purposes for keeping this feast: (1) to honor God for delivering Israel from Egypt, and (2) to be a sign or reminder that God’s law should be on their minds since he delivered them from Egypt.

Armerding claims, “Theories that see leaven as representing evil and create an apotropaic element connected with the prohibition lack any textual support. By contrast, the idea of ‘eating in haste’ is deeply rooted in all the traditions and must remain the favored explanation.”<sup>113</sup> He is correct, but only in reference to the Old Testament. The New Testament consistently references leaven as an analogy for sin (specifically hypocrisy)<sup>114</sup> and connects leaven, sin, and Unleavened Bread. In 1 Cor 5:6–7 leaven (ζύμη)<sup>115</sup> is used in “an extended figurative reference.”<sup>115</sup> The first use in verse 6 refers to leaven in a more literal sense, but in verse 7 it refers to sin or “wrong behavior.”<sup>116</sup> In 1 Corinthians 5, sin (or, leaven) “had crept into the Corinthian church. Paul required that this leaven should be removed from that church because God demanded holiness.”<sup>117</sup> Furthermore, this passage is connected to Unleavened Bread because it refers to

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<sup>112</sup> Gustafson, *Feasting*, 27.

<sup>113</sup> Armerding, “Festivals and Feasts,” 310.

<sup>114</sup> See Matt 16:6; Mark 8:15; Luke 12:1.

<sup>115</sup> Louw and Nida, *Greek-English Lexicon*, 88.237.

<sup>116</sup> *Ibid.*

<sup>117</sup> Slemming, *Thus Shalt Thou Serve*, 98.

Christians as “unleavened,” or, without sin.<sup>118</sup> Finally, verse 8 exhorts Christians to celebrate the feast, presumably of Unleavened Bread (but possibly Passover<sup>119</sup>). This passage is in the context of the incestuous man in Corinth. Paul is directing the church to expel this sin from their presence, just as the Jews would clean their houses of all leaven in the Feast of Unleavened Bread.

However, the manner of celebration has changed; Christians should live their lives in εὐλικρινεία and ἀλήθεια. The former refers to “the quality of sincerity as an expression of pure or unadulterated motives,”<sup>120</sup> hence live pure, sincere lives.<sup>121</sup> The latter term can mean “dependability,” “being honest,” or “speaking the truth.”<sup>122</sup> Both words appear to be referring to the motivation for Christian action and a call to put aside all deceit.<sup>123</sup> Therefore, Christians fulfill the Feast of Unleavened Bread when they live out what the feast pointed to: lives motivated by pure and honest intentions.<sup>124</sup> They are

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<sup>118</sup> Or a “pure and true life” (see Louw and Nida, *Greek-English Lexicon*, 5.13).

<sup>119</sup> So Paul Ellingworth and Howard A. Hatton, *A Handbook on Paul's First Letter to the Corinthians*, 2d ed., Helps for Translators (New York: United Bible Societies, 1994), 117; Thiselton, *First Epistle to the Corinthians*, 406. If the reference is to Passover, it is so only generally; specifically, Paul is discussing the application of the Feast of Unleavened Bread for Christians. As said above, at the time of Christ these were viewed as one festival.

<sup>120</sup> Louw and Nida, *Greek-English Lexicon*, 88.42.

<sup>121</sup> Note that 2 Cor 2:17 uses it in reference to sincerity in speaking (so Ellingworth and Hatton, *First Letter to the Corinthians*, 117). Thiselton, *First Epistle to the Corinthians*, 407, prefers “purity.”

<sup>122</sup> So Ellingworth and Hatton, *First Letter to the Corinthians*, 117, who favor the latter.

<sup>123</sup> Fee, *First Epistle to the Corinthians*, 219; Thiselton, *First Epistle to the Corinthians*, 407.

<sup>124</sup> Conner, *Feasts*, 26, says Christians keep this feast when they live “a sanctified life.”



to live lives not contaminated by sin;<sup>125</sup> they are to be in the world, but not of it (cf. John 17:11, 14).<sup>126</sup>

While Firstfruits may not technically be a feast, it is still an integral part of Passover and is discussed in Lev 23:9–14.<sup>127</sup> Firstfruits included the offering of the first of the crop of barley in the form of a sheaf as a wave offering. It was celebrated the day after the Sabbath,<sup>128</sup> thus, on the first day of the week (the day of Christ’s resurrection). The offering was waved from side-to-side before the Lord, demonstrating that the “harvest comes from God.”<sup>129</sup> There are many ways in which the New Testament refers to Firstfruits as being fulfilled. The primary way<sup>130</sup> typically recognized is Christ as the firstfruits of the resurrection in 1 Cor 15:20, 23. Christ is the representative: “because I live, you also will live” (John 14:19b).<sup>131</sup>

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<sup>125</sup> The two words used in 1 Cor 5:8 (κακίας καὶ πονηρίας) are used synonymously and they refer to “every form of iniquity” (so Fee, *First Epistle to the Corinthians*, 219).

<sup>126</sup> For more on the fulfillment of the Feast of Unleavened Bread, see Longman, *Immanuel*, 191; Gustafson, *Feasting*, 25–35; Shepherd, *Jewish Holy Days*, 27–28; Slemming, *Thou Shalt Thou Serve*, 93–100. For a description of how the unleavened bread became typical of Christ’s death, burial, and resurrection in the Jewish practice of celebrating Passover, see Shepherd, *Jewish Holy Days*, 27–28.

<sup>127</sup> See Armerding, “Festivals and Feasts,” 303. Longman, *Immanuel*, 191, refers to it as a “ritual.”

<sup>128</sup> For a detailed discussion on which day this occurred, see Kurtz, *Offerings*, 356, n. 1.

<sup>129</sup> Longman, *Immanuel*, 192.

<sup>130</sup> Armerding, “Festivals and Feasts,” 303, notes that Firstfruits is applied in many ways. He says it is applied to the Holy Spirit in Rom 8:23. However, the context may indicate that this text is also referencing the resurrection. He also points out possibilities in Rom 11:16 (the Jewish root), Jas 1:18 (Christians), and Rev 14:4 (the remnant). All of these texts use first fruit terminology. Fulfillment may be seen in all of them.

<sup>131</sup> For more on the fulfillment of Firstfruits, see Gustafson, *Feasting*, 37–48; Slemming, *Thou Shalt Thus Serve*, 101–07; Shepherd, *Jewish Holy Days*, 32–33, 37–38; Conner, *Feasts*, 29–33.

### *The Fulfillment of the Feast of Weeks (Pentecost)*

The Feast of Weeks<sup>132</sup> (see Exod 23:16; Lev 23:15–22; Num 28:26–31) took place fifty days after Firstfruits.<sup>133</sup> This feast was celebrated after the harvesting of wheat, a very important harvest for the Israelites. While in Firstfruits a sheaf (of barley) was offered, in the Feast of Weeks two loaves were offered.<sup>134</sup> However, various other offerings were also prescribed: a whole burnt offering, a meal offering, a sin offering, and a peace offering. The details of these offerings are beyond the purview of this study.<sup>135</sup>

This feast, unlike Passover, was not connected to God’s work in redemption in the Old Testament. However, the New Testament connects this feast (under the title Pentecost) to the founding of the church. The Feast of Weeks was a celebration of the harvest. In Acts 2 there were 120 believers worshipping together. The day ends with a celebration of an abundant harvest, not of wheat but of souls. As Longman says, “The many converts on Pentecost, thus, were the firstfruits of the harvest of people who would turn to Christ.”<sup>136</sup> The New Testament consistently connects “harvest” with the fruits of

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<sup>132</sup> Its alternative name is “Harvest” or “Feast of Harvest” in Exod 23:16 (see Armerding, “Festivals and Feasts,” 304).

<sup>133</sup> Lev 23:16, which said that the Feast of Weeks would begin fifty days after Firstfruits, when translated into the LXX, contained the Greek word πεντήκοντα, from which “Pentecost” comes.

<sup>134</sup> The Feast of Weeks also adds a section on gleanings. This may point toward the concern the church should have for the poor.

<sup>135</sup> For discussions on what each offering pictured, see the following: Poythress, *Shadow of Christ*, 41–49; Longman, *Immanuel*, 77–101; David M. Levy, *The Tabernacle: Shadows of the Messiah, Its Sacrifices, Services, and Priesthood* (Bellmawr, NJ: Friends of Israel, 1993), 111–43; Gustafson, *Feasting*, 56; Slemming, *Thus Shalt Thou Serve*, 74.

<sup>136</sup> Longman, *Immanuel*, 196.

preaching the gospel at the time of the judgment.<sup>137</sup> Therefore, Pentecost is fulfilled<sup>138</sup> by the harvest of people through preaching the gospel. Alternative explanations for the fulfillment of Pentecost have also been proposed.<sup>139</sup>

### *The Fulfillment of the Feast of Tabernacles*

Tabernacles<sup>140</sup> contains three feasts that will be explored: the Feast of Trumpets, the Feast of Tabernacles, and the Day of Atonement. These three feasts would cause an Israelite to stay about three weeks in Jerusalem.<sup>141</sup> Many propose that all of the feasts subsumed under Tabernacles are prophetic and find their fulfillment in Israel in the

<sup>137</sup> Note the references to “harvest” in Matt 9:37–38; 13:30; 21:34 (note that Carson, *Matthew*, 235, 316, 326, connects “harvest” in Matt 9:37; 13:30, 39, to the final judgment); Mark 4:29; 12:2; Luke 10:2; John 4:35; and Rev 14:15.

<sup>138</sup> For more on the fulfillment of the Feast of Weeks, see Slemming, *Thus Shalt Thou Serve*, 108–16; Shepherd, *Jewish Holy Days*, 54–56.

<sup>139</sup> The sheaf in Firstfruits was comprised of separate grains of barley; in the two loaves in the Feast of Weeks the separate grains (of wheat) were consolidated into a loaf. Therefore, it is possible that the principle of the Feast of Weeks pointed to unity. At Pentecost in Acts 2:41, all the believers were united by the coming of the Holy Spirit (cf. 1 Cor 12:12–13). In this explanation (supported by Gustafson, *Feasting*, 55, who connects this interpretation to Jas 1:18), the Feast of Weeks points to the unity of the Christian community in the Holy Spirit. Christians keep the Feast of Weeks when they “maintain the unity of the Spirit in the bond of peace” (Eph 4:3b). Slemming, *Thus Shalt Thou Serve*, 114, says that the reason two loaves were offered was because one represented the Jews becoming one (in Acts 2) and the other the Gentiles becoming one (in Acts 10:44–45; 11:15). He speculates further that there was leaven in these loaves because there is sin in the church; the presence of sin explains why the other offerings were necessary (burnt, meal, sin, and peace offerings) (ibid., 112). Another alternative is proposed by Armerding, “Festivals and Feasts,” 311: “Acts 2:1 . . . reminds the reader that OT blessing awaits an even greater fulfillment in Christ. In the sending of the Holy Spirit as the firstfruits (Rom 8:23), there is a reminder of the ‘not yet’ side of Christian hope as believers wait for full adoption. Although the metaphor has shifted, the hope and joy generated by the first ear or grain has its counterpart in the fullness of spiritual life promised when Pentecost came in reality.” Finally, Buksbazen (*Feasts of Israel*, 25–28) and Conner (*Feasts*, 35–37) say that Pentecost was understood as the day God gave the law to Moses, thus the birthday of Judaism; in the New Testament Pentecost is connected to God giving the Spirit to believers, thus the birthday of Christianity.

<sup>140</sup> Tabernacles is also called “Ingathering” or “Feast of Ingathering” (Exod 23:16; 34:22) (see Armerding, “Festivals and Feasts,” 302).

<sup>141</sup> However, Longman, *Immanuel*, 201, says that Trumpets and the Day of Atonement were not pilgrimage festivals. This is puzzling in that, for the Day of Atonement, he discusses the “people of Israel” bringing two goats (ibid., 204) and because this day is such a solemn and important day.

future. However, less speculative and more concrete fulfillment will be sought to connect these feasts with New Testament texts.<sup>142</sup>

The Feast of Trumpets (see Lev 23:23–25; Num 29:1–6) mandated the blowing of trumpets<sup>143</sup> on the first day of the seventh month. This month contained both the most solemn and the most joyous celebrations of the Israelite calendar.<sup>144</sup> Trumpets in Scripture frequently announce that God is present.<sup>145</sup> They are also mentioned in the New Testament in Matt 24:31; 1 Cor 15:52; 1 Thess 4:16 in reference to the return of Christ.<sup>146</sup> Therefore, the New Testament appears to find the fulfillment in the Feast of Trumpets in the return of Christ.<sup>147</sup>

The Day of Atonement (Lev 16:1–34; 23:26–32) was the most solemn and sacred day of the year for the Israelite. It took place on the tenth day of the seventh month. This was the one day of the year that all of Israel's sins would be atoned for (Lev 16:34). Every year the high priest would offer the proper sacrifice for the atonement of Israel's sins; this was an imperfect and temporary sacrifice. The fulfillment of this is seen in

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<sup>142</sup> For a different approach to the fulfillment of Tabernacles, but just as speculative, see Conner, *Feasts*, 43–47.

<sup>143</sup> Though the word “trumpets” is absent in the Hebrew, leaving open the possibility of verbal shouts, it is most likely a reference to blowing on the *shophar* (a ram's horn) (so Hartley, *Leviticus*, 387). Longman, *Immanuel*, 202, says that it could also have been a *hatsotsera* (a metallic horn).

<sup>144</sup> See Hartley, *Leviticus*, 387.

<sup>145</sup> So Longman, *Immanuel*, 202.

<sup>146</sup> In the New Testament, “trumpet” also occurs in Matt 6:2; Heb 12:19; Rev 8:13; 9:14. In Rev 1:10; 4:1 it refer to Jesus' voice sounding *like* a trumpet. Cf. Isa 27:12–13.

<sup>147</sup> For more on the Feast of Trumpets, see Longman, *Immanuel*, 201–02; Gustafson, *Feasting*, 63–73; Slemming, *Thus Shalt Thou Serve*, 117–25; Shepherd, *Jewish Holy Days*, 57–62; Buksbazen, *Feasts of Israel*, 33–41. Gustafson's (*Feasting*, 63–73) conclusion that the long period of silence between the Feast of Weeks and Trumpets referring to the time period of the Church may reading too much into the text.

Christ's work on the cross. When the priest imputed the sins of Israel onto the scapegoat (Lev 16:21),<sup>148</sup> this pointed to Christ becoming sin on behalf of Christians (2 Cor 5:21). The difference is that rather than being offered year after year, Christ was a once-for-all sacrifice that covered the sins of all who believe in him (see Heb 7:27; 9:12, 24–26; 10:10).<sup>149</sup> The events of this day undergird “the sacrificial theology of the NT.”<sup>150</sup>

The Feast of Tabernacles was given (Lev 23:33–43; Num 29:12–40) to remind the Israelites of their time of wandering in the wilderness.<sup>151</sup> It took place on the fifteenth day of the seventh month and lasted for eight days. Israel apparently failed to keep this feast for about 800–900 years (cf. Nehemiah 8). This feast was truly a time of great celebration as the work of harvesting was completed. The sacrifices accompanying Tabernacles is staggering: 192 animals sacrifices in eight days.<sup>152</sup> Another Old Testament passage that discusses this feast is Zechariah 14. This passage appears to be discussing the Messianic Age and Tabernacles is mentioned in 14:19–20.<sup>153</sup> However, a more immediate reference to fulfillment may be found in John 7:38.

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<sup>148</sup> Longman, *Immanuel*, 206, says that the ritual “was clearly an act of substitution for the purpose of cleansing and atonement.”

<sup>149</sup> For more on the fulfillment of the Day of Atonement, see Longman, *Immanuel*, 206–07; Gustafson, *Feasting*, 75–81; Slemming, *Thus Shalt Thou Serve*, 126–35; Shepherd, *Jewish Holy Days*, 68–72; Buksbazen, *Feasts of Israel*, 43–58.

<sup>150</sup> Armerding, “Festivals and Feasts,” 303.

<sup>151</sup> This feast is commonly called “Tabernacles,” though it is also known as “Booths” (so NASB [1995]). The NET translation’s rendering, “the Festival of Temporary Shelters,” is more accurate but uncommon. Lev 23:43a says, “so that your generations may know that I had the sons of Israel live in booths when I brought them out from the land of Egypt” (NASB [1995]).

<sup>152</sup> See Longman, *Immanuel*, 198.

<sup>153</sup> Gustafson, *Feasting*, 84–85 says that this connects the (earthly) reign of David’s Greater Son and Jesus’ reign with Tabernacles. He concludes that Tabernacles pictures/typifies the glory of Christ that follows his earthly ministry (ibid., 86–87).

John 7:2 places the entire chapter at the setting of the Feast of Tabernacles while 7:38 places Jesus on the last day of this feast<sup>154</sup> when he declares, “The one believing in me, as the Scripture said, ‘From within<sup>155</sup> him will flow rivers of living waters.’” Köstenberger describes one of the ceremonies of Tabernacles: “Every day during Tabernacles, priests marched in solemn procession from the pool of Siloam to the temple and poured out water at the base of the altar. The seventh day of the festival, the last day proper (Lev. 23:34, 41–42), was marked by a special water-pouring rite and lights ceremony (*m. Sukkah* 4.1, 9–10).”<sup>156</sup> This ceremony is probably the background to Jesus’ words.<sup>157</sup> Jesus uses the literal water of the ceremony figuratively. It probably refers to the coming of the Holy Spirit and his indwelling every believer.<sup>158</sup> John 7:38 most likely refers to believers becoming a source of the living water since the Holy Spirit is now indwelling them.<sup>159</sup> John 7:39 clarifies and explicitly declares that Jesus was speaking of the Spirit whom believers were going to receive after he was glorified.<sup>160</sup>

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<sup>154</sup> The last day refers to the seventh or eighth day. See comments by Köstenberger, *John*, 238.

<sup>155</sup> The Greek word *κοιλία* is probably used as a figurative extension of *σπλάγχνα* (“intestines”) and refers to “the psychological faculty of desire, intent, and feeling” and can be glossed “heart.” So Louw and Nida, *Greek-English Lexicon*, 26.11

<sup>156</sup> Köstenberger, *John*, 239.

<sup>157</sup> As Köstenberger (*ibid.*, 240) says, “Whether Jesus’ words in 7:37–38 and 8:12 were uttered on the climactic seventh day . . . or on the eighth day . . . they would have had a tremendous impact on the pilgrims.”

<sup>158</sup> Some have preferred Isa 58:11 as the Old Testament reference to John 7:38. Others have suggested Prov 4:23; 5:15; Isa 44:3; 55:1; Ezek 47:1; Joel 3:18; and Zech 13:1.

<sup>159</sup> This understanding depends on how the Greek is punctuated. There is much debate over this in scholarship.

<sup>160</sup> For more on the fulfillment of the Feast of Tabernacles, see Slemming, *Thus Shalt Thou Serve*, 136–43; Shepherd, *Jewish Holy Days*, 75–80; Buksbazen, *Feasts of Israel*, 59–70. Interestingly, the Messiah is referred to as a “temporary shelter” (מִקְוֵה; *sukkah*) in Amos 9:11, which is quoted in Acts 15:16 (see Shepherd, *Jewish Holy Days*, 79).

This understanding of fulfillment in John 7 can be connected, however, to Zechariah 14.<sup>161</sup> Armerding concluded, “The association of Tabernacles with coming into the abundant new life of God’s covenant community may also lie behind the remarkable apocalyptic passage in Zechariah 14:15–19.”<sup>162</sup> Furthermore, this end-time ingathering of the nations will be accomplished through God’s Son, who will make those events reality.<sup>163</sup>

### *Conclusions for the Fulfillment of the Festival Tithe*

Why was it necessary to discuss the fulfillment of these seven festivals? As Longman comments concerning the Day of Atonement, “Christians feel that no other atoning act is necessary, and so the rituals surrounding this Day are no longer observed.”<sup>164</sup> The manner in which all these feasts are observed has changed. They have either been fulfilled in a way that requires no further action (e.g. Day of Atonement) or in a way that changes the entire nature of keeping it (e.g. Unleavened Bread). Just as these feasts are no longer binding on Christians (like they were on Israelites), the financial

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<sup>161</sup> Carson, *John*, 328, dismisses Zech 14:8 as the reference of John 7:38 since “neither the Feast of Tabernacles nor the episodes of the provision of water from rock are a central issue.” However, as mentioned above, Zechariah 14 does discuss Tabernacles.

<sup>162</sup> Armerding, “Festivals and Feasts,” 312. He also says, “Tabernacles has become the feast to end all feasts and represents the full flowering of God’s promises, through Israel, to all the nations” (ibid.). This also coheres well with the above understanding of John 7.

<sup>163</sup> See Köstenberger, *John*, 240. Carson, *John*, 327, says that John 7:37–38 makes reference to “the gift of the law/Spirit . . . symbolized by the provision of manna/water.” Note that J. Massyngberde Ford’s (“You Are God’s ‘Sukkah’ [1 Cor. iii.10–17],” *NTS* 21, no. 1 [1974]: 139–42), attempt to connect the imagery of 1 Cor 3:10–17 with Tabernacles is tenuous at best.

<sup>164</sup> Longman, *Immanuel*, 207.

undergirding of these feasts, the Festival Tithe, is no longer binding nor necessary for Christians.

### The Fulfillment of the Charity Tithe

The Charity Tithe had multiple recipients: Levites, aliens, orphans, and widows. The relationship of the Levites to the new covenant was discussed above; they had a special place in God's plan in the old covenant. However, what about the other three? Generally, these three groups of people were among the poor of Israel. Just as in Matthew 5, different laws were fulfilled in different ways. While the Levitical and Festival Tithes were fulfilled in such a way that their practice drastically changed, the underlying principles of the Charity Tithe are supported in the New Testament: support the poor.<sup>165</sup>

Alien (גֵּר; *gur*) refers to those who were foreigners to Israel. They did not have the same rights as Israelites and they depended upon Israelite hospitality.<sup>166</sup> During the description of the Feast of Weeks in Lev 23:22, a law is given to aid the aliens; the Israelites were to leave the corners of their fields for "the needy and the alien" (NASB [1995]). Therefore, the expectation in the Mosaic law was that aliens would be among the poor. Two main verses support the continuation that aliens should continue to receive support: 1 Tim 5:10 and Heb 13:2. In the first, widows can be put on the list<sup>167</sup> (1 Tim

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<sup>165</sup> One author who explicitly made this connection was Morley, "Tithe," 779, who said that the New Testament "does reiterate many things associated with tithing . . . the poor and needy should be cared for (1 Cor. 16:1; Gal. 2:10)."

<sup>166</sup> Harold G. Stigers, "גֵּר," in *Theological Wordbook of the Old Testament*, 2 vols., ed. R. Laird Harris (Chicago: Moody, 1980), 1:155–56.

<sup>167</sup> Louw and Nida, *Greek-English Lexicon*, 33.44, say that καταλέγω (a *hapax legomenon*) means "to enroll a person as a member of a group." See the helpful discussion in Luke Timothy Johnson, *The First and Second Letters to Timothy: A New Translation with Introduction and Commentary*, Anchor Bible, vol. 35A (New York: Doubleday, 2001), 264. William D. Mounce, *Pastoral Epistles*, Word Biblical



5:9) if they meet certain qualifications, including showing hospitality (to strangers).

However, whether the text is referring to hospitality in general or specifically to strangers is in question.<sup>168</sup> While the context of 1 Tim 5:10 does not help in deciding on the exact meaning of the Greek, Heb 13:2a exhorts Christians to “show hospitality to strangers.” The Greek word is φιλοξενία. It is used in Rom 12:13 to mean simply “hospitality,” with no reference to “strangers.” However, Heb 13:2b says that some have entertained angels by being hospitable when they were *unaware*. The concept of strangers is present in the context which justifies the inclusion of it in the translation.<sup>169</sup> Therefore, the New Testament continues to urge hospitality, even to strangers.<sup>170</sup> Even if these texts are still questioned, the *reason* aliens were to be helped in Israel was that they were expected to be poor. Therefore, they primarily should be included among the poor for the current purposes.<sup>171</sup>

Widows are another group included in the Charity Tithe. The Old Testament shows a significant concern for widows, and leaders were expected to make sure they

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Commentary, vol. 46 (Nashville: Nelson, 2000), 286, says, “It means only that the widow was to enter into some type of formal relationship with the church.”

<sup>168</sup> The Greek word ἐξενόχησεν only occurs here in the New Testament. Since it is a *hapax legomenon*, its meaning is questionable. It may come from two Greek words: ξένος (stranger) and δέχομαι (to receive). However, deriving meaning from etymology is unreliable. Translations differ: “shown hospitality to strangers” (NASB [1995]), “practiced hospitality” (NET), “shown hospitality” (NIV), “been kind to strangers” (NLT). Two (out of four) emphasize “strangers.”

<sup>169</sup> The NASB (1995), NIV, and NLT all include a reference to strangers, while the NET does not.

<sup>170</sup> The concept of alien/stranger is also included in a different way in the New Testament: Christians are, in a sense, aliens (1 Pet 2:11). In addition, Christians are reminded that they were once “strangers to God” (see Eph 2:12, 19).

<sup>171</sup> In the United States, a foreigner has rights that foreigners did not have in Israel.

were taken care of.<sup>172</sup> Similarly, orphans, who were typically associated with widows, were of special concern.<sup>173</sup> Consideration for widows is also found in the New Testament.<sup>174</sup> Jas 1:27 mentions a concern for both widows and orphans. Therefore, a distinct concern for widows and orphans is seen in the New Testament.

However, all of these groups should be understood as the poor. This is the overarching principle of the Charity Tithe: supporting the poor.<sup>175</sup> This concern for the poor is carried over into the New Testament; however, a triennial tithe was never stipulated as a required amount to give. Jesus shows concern for the poor in a number of passages (Matt 6: 2–3; 19:21; Luke 14:13). James, Peter, and John are also said to be concerned for the poor (Gal 2:10; cf. James 2).<sup>176</sup> The primary reference of 1 Corinthians 16 and 2 Corinthians 8–9 was a collection for the poor saints in Jerusalem. Therefore, Paul shows abundant concern for the poor. The principles he explicates in the Corinthian correspondence on caring for the poor not only never mentions a specific amount (i.e. a triennial tithe), but offers principles that would contradict a mandated amount.<sup>177</sup>

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<sup>172</sup> See Exod 22:21–22; Deut 10:18; Psa 65:5; Prov 15:25; Mal 3:5; Isa 1:17, 23. See article by Jack B. Scott, “אלֵּתָהּ,” in *Theological Wordbook of the Old Testament*, 2 vols., ed. R. Laird Harris (Chicago: Moody, 1980), 1:47.

<sup>173</sup> See Deut 10:18; 16:11–14; 24:17–19; Psa 68:5; Ezek 22:7; Mal 3:5. See article by John E. Hartley, “יָתוֹם,” in *Theological Wordbook of the Old Testament*, 2 vols., ed. R. Laird Harris (Chicago: Moody, 1980), 1:419.

<sup>174</sup> See Mark 12:40 (par. Luke 20:47), Acts 6:1; 1 Tim 5:3–16.

<sup>175</sup> Rushdoony, *Systematic Theology*, 2:975–77, gives an excellent description of how the poor were supposed to be taken care of as prescribed by the Old Testament. He refers to Lev 19:9–10; 25:35; Deut 10:17–19; 14:28–29; 15:7–11; 24:19–22.

<sup>176</sup> The NLT captures the sense of Gal 2:10 well: “keep on helping the poor.”

<sup>177</sup> See discussion in Chapter 3 and below.

Therefore, while the concept for caring for the poor continues,<sup>178</sup> the specific amount to be given is not.<sup>179</sup>

### Conclusion to the Fulfillment of the Tithe

Several aspects of fulfillment have been discussed. Nearly every reason given for the tithe in the Mosaic law has been fulfilled in some way in the New Testament. The Levitical Tithe was fulfilled in numerous ways: the priesthood has been fulfilled by Christians in general (and Christ); the inheritance of land has been fulfilled by future salvation; the temple has been fulfilled by Christ and Christians (corporately and individually). Each of the seven festivals have been fulfilled. Passover pointed to Christ as the sacrificial lamb; Unleavened Bread pointed to the need to purge sin from Christian community and for Christians to live holy lives; Firstfruits pointed to Christ as the firstfruits of the resurrection. The Feast of Weeks (Pentecost) pointed to the harvest that would take place when the gospel is preached. The Feast of Trumpeted points to the return of Christ; the Day of Atonement pointed to Christ's once-for-all sacrifice; and the Feast of Tabernacles points to the indwelling of the Holy Spirit. Finally, the Charity Tithe's purpose (supporting the poor) has continued into the New Testament without the details of the triennial tithe.

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<sup>178</sup> Rushdoony, *Systematic Theology*, 2:977, actually demonstrates much continuity between the Testaments in principles for taking care of the poor.

<sup>179</sup> A interesting study that cannot be accomplished within the confines of the current study would be on how the early church viewed the poor as "the altar of God" (see Polycarp, *The Epistle of Polycarp to the Philippians* 4 [ANF 1:34]; *The Constitution of the Holy Apostles*, 2.26 [ANF 7:410]; 4.3 [ANF 7:433]; and Pseudo-Ignatius, *The Epistle of Ignatius to the Tarsians* 9 [ANF 1:109]. See also the comments by Edwin Hatch, *The Organization of the Early Christian Churches* (London: Longman, Green and Company, 1892), 40–41.

If the New Testament portrays the tithe, in all its aspects, as fulfilled, then how are Christians supposed to know how to give? Did God leave the church without principles to govern their giving? These questions will now be answered in the hope of providing a model of giving that can replace the popular model of tithing.

### **Giving in the Old and New Testament**

Before dissecting the New Testament's teaching on giving, the Old Testament contained teaching on giving apart from tithes and offerings: freewill (voluntary) offerings. Some of the texts that mention this will be discussed. Then both Jesus' and Paul's principles for giving in the new covenant will be analyzed. One of the failures of those who do not advocate tithing is providing a concrete paradigm to replace the ten percent model. The section that follows is intended to further the discussion of principles for giving that Christians can use based upon the Old and New Testaments, apart from tithing. The New Testament discusses money frequently, especially Jesus, who consistently taught on the subject of stewardship.<sup>180</sup> For this reason, it is expected that the New Testament authors would provide instructions on giving. As will be seen below, this is in fact the case.

#### Freewill (Voluntary) Offerings in the Old Testament

Several passages will now be explored that discuss freewill or voluntary giving in the Old Testament. The first passage of interest is the contribution taken in the wilderness for the tabernacle. Yahweh told Moses to raise a contribution from "every man whose

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<sup>180</sup> See Blomberg, *Neither Poverty Nor Riches*, for a detailed analysis on Jesus' teaching on stewardship. Hawkins, *Money Talks*, 9, says that Jesus spoke about money or stewardship in about one-third of his parables.

heart moves him” (Exod 25:1, NASB [1995]). When Moses gave this command, he asked all who had “a willing heart” to contribute (Exod 35:5, NASB [1995]). Specific contributions (e.g. gold, silver, etc.) were asked for, but no amount was prescribed or suggested. The response was overwhelming: “Everyone whose heart stirred him and everyone whose spirit moved him came *and* brought the LORD’S contribution for the work of the tent of meeting and for all its service and for the holy garments. Then all whose hearts moved them, both men and women, came *and* brought brooches and earrings and signet rings and bracelets, all articles of gold; so *did* every man who presented an offering of gold to the LORD” (Exod 35:21–22, NASB [1995]). So much was collected that Moses issued a command to stop contributing: “Thus the people were restrained from bringing *any more*” (Exod 36:6, NASB [1995]). This text demonstrates that giving occurred, and was *generous*, outside of the tithe laws. Giving, even during the Mosaic law, was heart-based.

Many offerings were prescribed as part of the Mosaic law. One of those offerings was the freewill offering. This offering was distinct from the rest in that the restrictions placed upon many of the offerings were not placed on this offering (cf. Lev 22:23).

An important passage for understanding giving in the Mosaic law is Deut 16:16–17. This text mentions the three feasts that must be celebrated in Jerusalem and says that Israelites should not come to these celebrations without a gift for Yahweh. Verse 17 says, “Every man shall give as he is able, according to the blessing of the LORD your God which He has given you” (NASB [1995]).<sup>181</sup> There are many different offerings prescribed

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<sup>181</sup> The NIV says, “Each of you must bring a gift in proportion to the way the LORD your God has blessed you.”

for the Israelites during these feasts, including the Festival Tithe. As mentioned above, 192 animals were sacrificed in eight days during Tabernacles. However, different offerings were required for people of different incomes. Lev 5:7 describes a situation in which an Israelite could not afford to offer a lamb, so they only had to offer two turtledoves or two young pigeons. While this accommodation appears reasonable, it did not stop there. Lev 5:11 says that if the offerer can not afford the turtledoves or pigeons, then he can bring one-tenth of an ephah of fine flour.<sup>182</sup> While different offerings were required for the poor, they still were told to give. Deut 16:17 tells each man to give as he is able, and each of the verses above discusses the offering in relation to the ability of the offerer. The value of the gift given is expected to be related to the income of the offerer.

Other texts that discuss voluntary offerings include 1 Chron 29:9; Psa 54:6; Prov 3:9–10; and 11:24–25. However, the main point should be sufficiently clear: during the Mosaic law, God’s people were allowed to decide for themselves, based upon their willingness and their income, what they would give to God for certain offerings.

### Giving in the New Testament

While Paul never discusses tithing, and Jesus did so only incidentally, both address giving and stewardship.<sup>183</sup> There are many words used in the New Testament that refer to a gift or giving. Χαρίζομαι (glossed “freely give,” “deliver,” or “forgive”) is

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<sup>182</sup> About two quarts of fine flour. See also Lev 12:8; 14:21–22, 30. Cf. Luke 2:24.

<sup>183</sup> That is, unless one holds to the Pauline authorship of Hebrews: but see Carson, Moo, and Morris, *Introduction to the New Testament*, 395, and Donald Guthrie, *New Testament Introduction*, revised ed. (Downers Grove: InterVarsity, 1990), 682.

never used in the New Testament with reference to money.<sup>184</sup> The subject is usually, but not always, God. Δόσις occurs twice in the New Testament, in Phil 4:15 and Jas 1:17. In the former passage, the expression most likely refers to money<sup>185</sup> and Paul's praise of the Philippians for their support. The latter passage does not specifically refer to money, though a reference to money could be involved.<sup>186</sup> Δότης occurs only once in the New Testament (1 Cor 9:7) where it refers to one who gives monetarily. This passage will be discussed further below. Δωρέομαι, δωρεάν, δώρημα, δωρεά, and χάρισμα involve no direct references to money.<sup>187</sup> Δῶρον occurs nineteen times in the New Testament.<sup>188</sup> The only references related to money are in Matt 2:11; 15:5 (par. Mark 7:11); and Luke 21:1, 4. The first (Matt 2:11) describes the wise men's gifts to Jesus. Matt 15:5 (par. Mark 7:11) discusses Corban and honoring one's father and mother. The final references are to the widow's mite in Luke 21:1–4 and the deep sacrifice of her gift (discussed below). Of the 155 occurrences of χάρις, only the use in 1 Cor 16:3 has money as a referent (discussed below). Δόμα occurs four times (Matt 7:11, par. Luke 11:13; Eph 4:8; Phil 4:17), and three of the four passages may involve a reference to money. Phil 4:15–17 will

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<sup>184</sup> The only possible exception being Rom 8:32.

<sup>185</sup> See discussion below.

<sup>186</sup> Neither James B. Adamson, *The Epistle of James*, New International Commentary on the New Testament (Grand Rapids: Eerdmans, 1976), 74–75, nor Peter H. Davids, *The Epistle of James: A Commentary on the Greek Text*, New International Greek Testament Commentary (Grand Rapids: Eerdmans, 1982), 86–88, mention money when discussing “gift” in James 1:17.

<sup>187</sup> Δωρέομαι (Mark 15:45; 2 Pet 1:3, 4); δωρεάν (Matt 10:8; John 15:25; Rom 3:24; 2 Cor 11:7; Gal 2:21; 2 Thess 3:8; Rev 21:6; 22:17), δώρημα (Rom 5:16; James 1:17); δωρεά (John 4:10; Act 2:38; 8:20; 10:45; 11:17; Rom 5:15, 17; 2 Cor 9:15; Eph 3:7; 4:7; Heb 6:4); χάρισμα (Rom 1:11; 5:15, 16; 6:23; 11:29; 12:6; 1 Cor 1:7; 7:7; 12:4, 9, 28, 30, 31; 2 Cor 1:11; 1 Tim 4:14; 2 Tim 1:6; 1 Pet 4:10). Regarding δωρεάν, 2 Thess 3:8 may contain a slight reference to money.

<sup>188</sup> Matt 2:11; 5:23, 24; 8:4; 15:5; 23:18, 19; Mark 7:11; Luke 21:1, 4; Eph 2:8; Heb 5:1; 8:3, 4;

be discussed below. The word ἐλεημοσύνην, glossed “donation,” “almsgiving,” or “charitable giving,” occurs thirteen times.<sup>189</sup> None of the uses are particularly helpful for giving in the new covenant. Μεταδίδωμι occurs five times,<sup>190</sup> and two uses are significant for the current study: Rom 12:8 discusses the spiritual gift of giving and Eph 4:28 refers to giving to the needy. The approximate 417 occurrences of δίδωμι make an even cursory survey here impossible. A few occurrences do stand out, however. One group of verses involving δίδωμι discuss giving to the poor.<sup>191</sup> From this group, 2 Cor 9:9 will be discussed below. In another verse (Acts 20:35) Paul is quoting Jesus: “It is more blessed to give than to receive.”<sup>192</sup>

While the above study has isolated certain texts for more examination, the *concept* of giving also occurs in certain passages that will be included in the following discussion.<sup>193</sup>

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9:9; 11:4; Rev 11:10.

<sup>189</sup> Matt 6:2, 3, 4; Luke 11:41; 12:33; Acts 3:2, 3, 10; 9:36; 10:2, 4, 31; 24:17.

<sup>190</sup> Luke 3:11; Rom 1:11; 12:8; Eph 4:28; 1 Thess 2:8.

<sup>191</sup> Matt 19:21; 26:9; Mark 14:5; Luke 12:33; 2 Cor 9:9.

<sup>192</sup> Linda L. Belleville, *2 Corinthians*, IVP New Testament Commentary Series (Downers Grove: InterVarsity, 1996), 218, appropriately notes that this is in reference to Christian workers, not givers.

<sup>193</sup> For other proposals for giving based solely upon the New Testament (or Paul), see Conrad, *Partnership*, 45; Ryrie, *Basic Theology*, 430, 436; Ryrie, *Balancing the Christian Life*, 85–87; Ryrie, *Grace of God*, 34–35; Chafer, *Major Bible Themes*, 253–55; Wretling, “Financial Stewardship,” Evans, “Tithing,” 50–52; 5:125–30; Cunningham, *Creative Stewardship*, 92–94; Getz, *Rich in Every Way*. Two other early attempts were both esoteric and generally unhelpful for constructing a paradigm for giving outside of tithing: Ward, *Creative Giving*, 86, 96, 111, 117–20, and (especially) Vail, *Stewardship*, 78–92.



### *Jesus and Giving*

Jesus' words in Matt 5:42 need to be understood within the specific antithesis that it falls in (see Matt 5:38–41). In this text, Jesus abrogates the *lex talionis* and transcends it with the principle of Christian kindness.<sup>194</sup> Israel was given the *lex talionis* due to the hardness of their heart. In the eschatological age, obedience would spring forth from within the heart. Therefore, hardness of heart would no longer be an issue. The hyperbolic nature of these illustrations is apparent. As Carson says, “no first-century Jew would go home wearing only a loin cloth.”<sup>195</sup> Therefore, when Jesus says in Matt 5:42 that his disciples should give interest-free loans and to give loans to those who ask, he is not giving new *laws*. However, believer's should respond in love to these situations. The text does not call for giving *all* of one's possessions to those who ask, but to give something to all who ask.<sup>196</sup> The difference is quite substantial. Jesus calls for an attitude of mercy toward evil-doers, not justice.<sup>197</sup> Neil judiciously concludes, “Jesus is obviously not commending indiscriminate charity, . . . but rather urging us to cultivate the spirit of generosity.”<sup>198</sup>

In Matt 6:1–4, Jesus warns against giving to the poor to be seen by others. This passage deals with an issue of the heart. Do you give money to the poor so that others

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<sup>194</sup> Blomberg, *Matthew*, 113.

<sup>195</sup> Carson, *Matthew*, 157.

<sup>196</sup> See Blomberg, *Matthew*, 114 (who cites Augustine for this thought).

<sup>197</sup> John R. W. Stott, *Christian Counter-Culture: The Message of the Sermon on the Mount* (Downers Grove: InterVarsity, 1978), 113. Stott, *Counter-Culture*, 107 also says, “Thus the only limit to the Christian's generosity will be a limit which love itself may impose.”

<sup>198</sup> William Neil, “Five Hard Sayings of Jesus,” in *Biblical Studies: Essays in Honor of William Barclay*, eds. Johnston R. McKay and James F. Miller (Philadelphia: Westminster, 1976), 162.

will think you are pious and to gain their praise?<sup>199</sup> It is this hypocrisy that Jesus is combating. Therefore, he is not necessarily mandating total secrecy in giving; rather, giving out of the correct motivations is a key to biblical giving.<sup>200</sup> Blomberg appropriately concludes that this text “does not imply that we must not keep track of giving or that we be irresponsible in stewardship of finances.”<sup>201</sup> However, public giving of money (like publishing the names of generous donors) may be an example of what Jesus is teaching against.

Some have used Matt 19:16–21 to teach that the requirement for giving in the New Testament is one-hundred percent.<sup>202</sup> Jesus told the young man to sell his possessions and give them to the poor. Is this a requirement for all Christians? Jesus does not give this command to all but to this man because he had many possessions<sup>203</sup> (Matt 19:22) and his reaction shows that he was tied to his possessions. Furthermore, Paul gives Timothy instructions (1 Tim 6:17–18; cf. 1 John 3:17–18) for the rich concerning their wealth. While he does tell the wealthy to be generous, he does not command or imply

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<sup>199</sup> Cf. John 5:44.

<sup>200</sup> One issue not able to be addressed in this study is that of eternal rewards and giving: can the goal of obtaining an eternal reward be an appropriate motive for giving? (cf. Matt 6:19–22) For two opposing views, see Craig L. Blomberg, “Degrees of Reward in the Kingdom of Heaven,” *JETS* 35 (1992): 159–72; Randy Alcorn, *The Law of Rewards: Giving What You Can’t Keep to Gain What You Can’t Lose* (Wheaton: Tyndale, 2003).

<sup>201</sup> Blomberg, *Matthew*, 117.

<sup>202</sup> See Jerome (cited by Sharp, “Tithes,” 2:1964); Augustine, *On the Psalms: Psalm 147* 13 (*NPNF*<sup>1</sup> 8:668).

<sup>203</sup> Note the difference between this phrase and saying he was wealthy (so Blomberg, *Matthew*, 298).

that they should sell all they have and give it to the poor.<sup>204</sup> Positively, Blomberg has explained that while Jesus did not command all his followers to sell all and give to the poor, Christians should use *all* their possessions “for kingdom priorities.”<sup>205</sup>

In Mark 12, Jesus warns of the scribes since, among other things, they “devour widows’ houses” (Mark 12:39). *Then* he sat down to watch people give their contributions. In verse 42, a poor widow is described as placing two copper coins into the treasury box.<sup>206</sup> Jesus said that she had given more than all the rich had because she gave out of her poverty. In fact, she contributed all of her money for living. This is truly an example of sacrificial giving. This narrative communicates that Jesus is concerned with how Christians give. The widow’s giving was remarkable, not because of the amount, but because of the amount left over: zero. Jesus was teaching his disciples that sacrificial giving receives praise from God.<sup>207</sup>

### ***Paul and Giving***

The four main passages in which Paul discusses giving are 1 Cor 9:1–23; 16:1–4; 2 Corinthians 8–9; and Phil 4:15–17.<sup>208</sup>

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<sup>204</sup> In Matt 10:8, Jesus is not talking about anything material (e.g. money), but that the disciples received the gospel free and they should not charge for dispensing it. Note that the New Testament does contain warnings to the rich (see Mark 10:25; Jas 5:1–6).

<sup>205</sup> Blomberg, *Matthew*, 299. Cf. 1 Pet 4:8–10. See also Morgan, *Westminster Pulpit*, 4:39.

<sup>206</sup> These coins were the least valuable coins in circulation in Palestine.

<sup>207</sup> A few other passages that could be related to giving include Luke 6:38; 12:44; 19:9; Acts 20:35. Jesus teaches the importance of providing for the means of the poor or oppressed in Matt 10:42; 25:35.

<sup>208</sup> Paul does discuss giving in other passages, like Gal 2. However, for our purposes the three main passages will suffice.

In 1 Cor 9:1–14, as discussed in Chapter 3, Paul is attempting to communicate to the Corinthians that a preacher of the gospel has a right to live by the gospel. By this Paul means that preachers deserve to get financial support<sup>209</sup> for their work (1 Cor 9:14). However, Paul accepted no such gift from the Corinthians. While he could have asked for it, he was not *required* to be rewarded financially for his work. He is not saying this so that he will be paid (1 Cor 9:15), but so that they will realize that others have the right to be paid for their service.

Therefore, this text contains the principle that as a community the church must make sure that those who are over it spiritually have their physical needs met. When church members give financially to the church, they should take this into consideration. If God has provided the money, and a minister of the gospel has a legitimate need, this need should be met. If the minister can provide for himself, and chooses not to accept support, then the congregation does not need to pay him.

First Corinthians 16 contains several principles<sup>210</sup> for giving. As stated in Chapter 3, there are several problems with linking the present passage to a tithing requirement. While this passage can not be legitimately used to support a tithing requirement in the new covenant, it is still possible to glean helpful principles for giving from this passage. First, giving should be done *regularly*. Paul tells the believers to give on the first day of

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<sup>209</sup> This is from the phrase “material things” in 1 Cor 9:11 and “receive their living” from 1 Cor 9:14. Also the phrase “eat and drink” in 1 Cor 9:4 is probably a (figurative) reference to financial support (cf. NET).

<sup>210</sup> There is some question as to whether Paul is “directing” the church, implying a command, or arranging/organizing a collection. When διατάσσω is used in 1 Cor 9:14; 11:34; and Gal 3:19, it most likely means “arrange for” and not “command” or “direct.” However, 1 Cor 7:17 and Titus 1:5 come very close to being commands. Robertson and Plummer, *First Epistle to the Corinthians*, 383, notice a “tone of authority” in Paul’s use of διατάσσω. They conclude, “the compound verb indicates that *detailed* directions had been given to the Galatians” (ibid., 383–84).

the week (1 Cor 16:2). The practical reasons for this may be that (1) it is easier to give small amounts frequently than large sums on a monthly or even annual basis, and (2) the church has ongoing needs and financial obligations which require regular weekly giving.<sup>211</sup>

Second, giving should be *proportionate*<sup>212</sup> in keeping with a household's income. It should not be a fixed proportion, but a proportion in keeping with one's income.<sup>213</sup> In Paul's terms, the amount to be set aside (θησαυρίζων)<sup>214</sup> depends on the degree to which the giver has been prospered (εὐδοῶται). No percentage is given. This would have been an ideal place for tithing to enter into the discussion. Yet tithing is not mentioned. According to Paul, if anyone has been prospered greatly, he should give a large amount. If one has prospered only a little, a smaller gift is completely acceptable.<sup>215</sup>

Third, *every* believer is told to give. Paul says "each of you" Corinthians should contribute to the collection. Therefore, every Christian should contribute to the collection.

<sup>211</sup> See Davis, "Are Christians Supposed to Tithe," 97.

<sup>212</sup> Louw and Nida, *Greek-English Lexicon*, 57.64, translate this phrase, "each of you must put aside some money, in proportion to what he has earned."

<sup>213</sup> See Belleville, *2 Corinthians*, 220.

<sup>214</sup> The phrase "set aside" could infer "at your own house." That would cause a collection to occur when Paul came, the very thing he was attempting to avoid (so Morris, *1 Corinthians*, 233). However, Paul's concern may not have been on the act of the collection. Rather, he hoped that each person would save up a sum of money to give to the collection when he arrived (so Blomberg, *1 Corinthians*, 324; Orr and Walther, *1 Corinthians*, 356; Fee, *First Epistle to the Corinthians*, 813; possibly also Garland, *1 Corinthians*, 754). Ryrie, *Balancing the Christian Life*, 87, believes that Christians are to set aside at home a certain amount weekly. Then, from this private deposit, they should distribute the funds as they see fit. This means that Christians should be saving up money for when the Spirit moves them to give.

<sup>215</sup> Garland, *1 Corinthians*, 754, concludes from "as he has been prospered" that Paul is asking for a gift out of their surplus, not a sacrificial gift in contrast to the Macedonians (cf. 2 Cor 8:2-3). Note that εὐδοῶται should probably be taken as a present passive subjunctive (so *ibid*). Ryrie, *Balancing the Christian Life*, 89, recommends that no one give exactly ten percent so they can avoid the "10 percent rut;" instead, give nine or eleven percent.

No matter how small a contribution may be, every Christian should steward their possessions so that they can give to support the work of the church.

The parallel between 1 Cor 16:2 and Deut 16:16–17 is very compelling. While the specific words of the LXX and the New Testament do not overlap, the concepts do.

Table 8. Parallels between Deut 16a, 17 and 1 Cor 16:2

	Deut 16a, 17	1 Cor 16:2
When	Three times per year <sup>216</sup>	First day of every week
Who	Every man	Each one of you
What	Give	Put aside and save
How much	As he is able According to the blessing	As he may prosper
Source	Of the LORD your God	Divine passive <sup>217</sup>

Therefore, it is possible that Paul had Deut 16:16–17 in mind when giving these directions to the Corinthians.

Second Corinthians 8–9 provides some additional principles for new covenant giving. In commenting on these two chapters, Blomberg says, “grace is the entire theme of this entire two-chapter section.”<sup>218</sup> That being said, what Paul is describing here is *grace driven giving*.

In 2 Cor 8:2–3 Paul praises the Macedonians for their giving which was (1) *according to (and, in fact, beyond) their ability*, and (2) *voluntary*. The Macedonians

<sup>216</sup> All of the Scriptures in the chart are quoted from the NASB (1995).

<sup>217</sup> Retaining the passive “reminds the givers that God is the one who prospers them” (Garland, *I Corinthians*, 754). The divine passive is on the verb εὐοδῶται.

<sup>218</sup> Blomberg, *Neither Poverty Nor Riches*, 191. Also, Garland, *2 Corinthians*, 365, mentions that the expression appears ten times out of eighteen in 2 Corinthians and it has various glosses, including “grace,” “act of grace,” “grace of giving,” “offering,” “privilege,” and “thanks.”

were not required to give a prescribed amount or percentage.<sup>219</sup> Rather, they gave as they had been prospered, according to their ability (κατὰ δύναμιν). Their giving was sacrificial and generous<sup>220</sup> in that they actually gave beyond what Paul thought they were able to do.<sup>221</sup> In fact, the Macedonians were considered poor, yet they still gave.<sup>222</sup> Davis states the principle this way: “Sacrificial giving is measured, not by what is given, but by what remains.”<sup>223</sup>

Their giving was also “of their own accord” (αὐθαίρετοι), a word that refers to the Macedonians’ freely or voluntarily giving.<sup>224</sup> They did not need to be asked to give. Giving should not *have* to be requested. Rather, the believer should seek to find a need that he is able to meet and help a fellow believer. Notice that the Macedonians were pleading with Paul to allow them to be involved in this offering (2 Cor 8:4). Christians should be alert and eager (cf. 2 Cor 9:2) to find opportunities where they can use the resources God has given them.<sup>225</sup>

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<sup>219</sup> See Garland, *2 Corinthians*, 368.

<sup>220</sup> See Carson, “Are Christians Required to Tithe?” 94, who says that “at the very least, we must insist that believers under both covenants are expected to give generously.”

<sup>221</sup> Belleville, *2 Corinthians*, 221, calls this the exception. The rule, she states, is meeting others’ needs out of one’s surplus.

<sup>222</sup> See Garland, *2 Corinthians*, 366–67. *Ibid.*, 367, this author also notes that the Macedonians may have been able to be so sacrificial because they could relate to the Jerusalem saints. See also Paul Barnett, *The Second Epistle to the Corinthians* (Grand Rapids: Eerdmans, 1997), 393.

<sup>223</sup> Davis, “Are Christians Supposed to Tithe,” 96.

<sup>224</sup> See Martin, *2 Corinthians*, 254. Louw and Nida, *Greek-English Lexicon*, 25.66, define it as, “pertaining to being willing, with the implication of choice.” Ward, *Creative Giving*, 19, uses the word spontaneous, noted also in a footnote in the NET. However, this word is also used in 2 Cor 8:17 and this use further justifies the concept of “voluntary,” not “spontaneous.”

<sup>225</sup> This verse (2 Cor 8:4) could be viewed in one of two ways: (1) those believers may have wanted to contribute to the collection, or (2) they may have wanted to experience the fellowship produced by being involved with the collection (Blomberg, *Neither Poverty Nor Riches*, 192). Martin is probably

In verse 5 Paul lays the foundation for all the principles for giving: “they gave themselves first to the Lord.” Giving must not only be grace-driven, but relationally driven. Christians should place their relationship with Christ above all other aspects of their lives.<sup>226</sup> Hafemann concludes that the “greatest expression of God’s grace in a person’s life is not its demonstration toward others, but its response to God and his cause.”<sup>227</sup> Since giving is connected to one’s relationship with God, it is not surprising that Paul says in verse 8 that generous giving proves the genuineness of a Christian’s love for God.<sup>228</sup>

In verse 9 Paul provides a motivation for giving in the way he is prescribing: Jesus gave of himself. The mention of love in verse 8 prompts this thought. Giving should be compelled by love. *Love is a foundational motivation for giving in the new covenant.* Therefore, giving is love-driven. Giving everything one has without love results in nothing (cf. 1 Cor 13:3). The ultimate demonstration of love was Jesus’ death on the cross (see 1 John 4:9–10). Mueller concludes, “It is only at the foot of the blood-stained cross of Calvary that the believer learns the art of Christian giving.”<sup>229</sup> Generous and willing giving occurs when the motive is love.

In 2 Cor 8:12–14, Paul unfolds the principle that, within the Christian community, there should be some level of equality. This is not an argument for communism or

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correct in his analysis that the Macedonians, who were by no means wealthy, were “begging” Paul to be involved with the collection (Martin, *2 Corinthians*, 254).

<sup>226</sup> The emphasis is not temporal sequence, but of priority (cf. Hafemann, *2 Corinthians*, 334).

<sup>227</sup> *Ibid.*, 333.

<sup>228</sup> Cf. John 14:21.

<sup>229</sup> Mueller, *Christian Dogmatics*, 415.



thoroughgoing egalitarianism. Paul is saying that no one should go without his or her needs being met.<sup>230</sup> God has apparently provided the Corinthians (and others) with enough resources so that the Jerusalem believers might have their needs met.

The meaning of 2 Cor 8:13 is captured well by the NLT: “Of course, I don’t mean you should give so much that you suffer from having too little. I only mean that there should be some equality.”<sup>231</sup> Paul does not want the Corinthians to give so much to the Jerusalem church that they end up needing an offering for themselves. To give so much that one ends up in debt is foolish.<sup>232</sup> Paul’s main point in 2 Cor 8:12–14 is not that he desires the Corinthians and the Jerusalem church to switch places. He rather urges the Corinthians to give as they said they would, and to do so out of love.

One final principle can be gleaned from 2 Corinthians 8: because of the sensitive nature of handling money, proper precautions should be made with its handling. Paul assures the Corinthians that he has taken steps so that his motives are not questioned and the contributions will find their destination in Jerusalem (2 Cor 8:20–21).

Second Corinthians 9:6 is slightly puzzling. Paul discusses the principle of sowing and reaping. He illustrates this principle by saying that no farmer would ever consider his seeds wasted when he sowed. Therefore, “plentiful giving will result in a plentiful harvest.”<sup>233</sup> But is this harvest a spiritual or physical (material) harvest? Is it now or later?

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<sup>230</sup> See Blomberg, *Neither Poverty Nor Riches*, 194. Belleville, 2 Corinthians, 223, puts it perfectly that “equality of provision” is meant, “not equality of supply.”

<sup>231</sup> Barnett, *The Second Epistle to the Corinthians*, 412–14, provides an exegetical backing for this translation.

<sup>232</sup> See Garland, *2 Corinthians*, 382.

<sup>233</sup> See *ibid.*, 405.

Two clues indicate that the benefit to Christians is a spiritual one:<sup>234</sup> “for every good deed” and “righteousness.”<sup>235</sup> This seems to suggest that as a Christian gives generously, God will increase their righteousness and they will be better equipped to serve him faithfully. While verse 11 says that generous givers will be “enriched in everything for all liberality,” this is a continuation of the thought above that others will be blessed by the righteousness produced within the Corinthians.<sup>236</sup> Therefore, the harvest is a spiritual one that is applied to Christians now, not later.

The principle derived from 2 Cor 9:7 concerning the amount of giving was discussed in Chapter 3. The amount given should be determined in the giver’s heart. This is another example (see Exod 25; 35–36) of heart-based giving.<sup>237</sup> This verse concludes by saying that the giver should be *ἡλαρόν* (“cheerful”) in his giving.<sup>238</sup> The Old Testament background for this is Prov 22:8 (LXX):<sup>239</sup> “God loves [or blesses] a cheerful

<sup>234</sup> So Hafemann, *2 Corinthians*, 369.

<sup>235</sup> For a good explanation of Paul’s use of Psalm 111 and 112; Isa 55:10, and Hosea 10:12 in these verses, see *ibid.*, 368–69.

<sup>236</sup> See *ibid.*, 370.

<sup>237</sup> Hafemann (*ibid.*, 366–67) believes Paul is using Deut 15:10, a verse that commands the Israelites to give generously to the poor.

<sup>238</sup> It is an etymological fallacy to correlate *ἡλαρόν* with “hilarious” (as many do). Though it might be true that the English word may have been derived from a form of the Greek word, the English word “hilarious” does not impact the meaning of the Greek word *ἡλαρόν*. See Carson, *Exegetical Fallacies*, 34, who calls this reasoning “sheer semantic anachronism” and says, tongue firmly in cheek, “[p]erhaps we should play a laugh-track record while the offering plate is being circulated.” Barnett, *The Second Epistle to the Corinthians*, 438, n. 14, mentions that our English word “exhilarating” is a derivative of this Greek word. This seems more appropriate, but the same caution applies. A few who embrace the “hilarious fallacy” include Chafer, *Major Bible Themes*, 254; Pettingill, *Bible Questions Answered*, 95; and Vail, *Stewardship*, 88.

<sup>239</sup> So Charles K. Barrett, *The Second Epistle to the Corinthians*, Black’s New Testament Commentary (London: Hendrickson, 1973), 236.

and generous man.” Barnett summarizes this principle succinctly: “only a real appreciation of God’s grace to us can prompt us to give ‘cheerfully.’”<sup>240</sup>

2 Cor 9:12 provides a goal and a motivation for giving. First, Christians should give to meet the needs of other saints. They should be eager in this ministry and seek opportunities for such (cf. 2 Cor 8:4; 9:2). Second, giving should be motivated by thankfulness to God for all that he has done. Finally, an inevitable result of generous giving is that it will cause other (believers) to rejoice and glorify God (2 Cor 9:13).

Phil 4:15–20 functions as an indirect “thank you” from Paul to the Philippians, which was in keeping with Greco-Roman societal norms.<sup>241</sup> A few details of this passage will now be examined to see how and if the Philippians’ giving was synchronized with the principles Paul set forth more prescriptively in other passages.

First, the Philippians’ giving was closely related to the relationship they had with Paul.<sup>242</sup> Second, their giving was related to the gospel. Third, they were the only church to participate in this sort of relationship with Paul. Fee points out that the language is of a business transaction:

“in the matter” = opened an account;  
 “giving” = credit;

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<sup>240</sup> Paul Barnett, *The Message of 2 Corinthians: Power in Weakness* (Downers Grove: InterVarsity, 1988), 153.

<sup>241</sup> Gordon D. Fee, *Paul’s Letter to the Philippians*, New International Commentary on the New Testament (Grand Rapids: Eerdmans, 1995), 446–47. For another view, See Karl Barth, *The Epistle to the Philippians*, trans. James W. Leitch (London: SCM Press, 1947), 126–27, who says that rather than saying thanks, Paul treats their offering “not as a matter of obligation between man and man but as a thing that is great and gratifying because it represents an offering well pleasing to God.”

<sup>242</sup> Fee, *Paul’s Letter to the Philippians*, 440–42.

“receiving” = debit;  
 “profit which increases to your account” = interest.<sup>243</sup>

Therefore, the gift that Paul has in mind is not limited to, but includes, money. The phrase in 4:18 (“paid in full”) adds to this theme as well. Therefore, the phrase “shared with me” refers to the “partnership entered into.”<sup>244</sup> The uniqueness of this partnership was that it was three-way: Paul, the Philippians, and the gospel. Finally, it must be noted that Paul refers to the gift(s) as meeting his “needs.”<sup>245</sup> As the Philippians supplied Paul’s need, so God would supply their needs (Phil 4:19).

Three aspects of this passage stand out.<sup>246</sup> First, as Paul mentions the need (ὕστερημα) of those in Jerusalem in 2 Cor 8:14, here he discusses his own need (χρείαν) (Phil 4:16). When Christians see a need on the part of a fellow believer (especially, a minister of the gospel), they should attempt to meet it if they are able. Second, Paul’s use of “paid in full” (ἀπέχω πάντα) indicates that the Philippians had no obligation to him. His motive in this passage is not to raise more funds, but to express thankfulness. The Philippians’ giving was an example of voluntary giving: they gave what they had purposed in their hearts, not a set, required amount. Finally, they gave generously. Verse

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<sup>243</sup> Ibid., 443. See also Marvin R. Vincent, *A Critical and Exegetical Commentary on The Epistles to the Philippians and to Philemon*, International Critical Commentary (Edinburgh: T. & T. Clark, 1897), 148–49; Frederick F. Bruce, *Philippians*, New International Biblical Commentary (Peabody: Hendrickson, 1983), 152, 154; Handley C. G. Moule, *Philippian Studies: Lessons in Faith and Love from St. Paul’s Epistle to the Philippians* (New York: A. C. Armstrong & Son, 1897), 249, n. 1; I-Jin Loh and Eugene A. Nida, *A Handbook on Paul’s Letter to the Philippians*, Helps for Translators (New York: United Bible Societies, 1977), 145–47.

<sup>244</sup> Fee, *Paul’s Letter to the Philippians*, 444.

<sup>245</sup> Ibid., 446, n. 30, successfully defends the position that *χρεία* refers to “need” not “request.”

<sup>246</sup> Elements of discontinuity with other passages may be that their giving may not have been systematic (cf. 1 Cor 16:1–4). Cf. Lightfoot, *St. Paul’s Epistle to the Philippians*, 166.

18 contains two words (περισσεύω, “abound”; πεπλήρωμαι, “filled up”) which communicate the overwhelming generosity of their gift to Paul.

Based upon the discussion on natural law in Chapter 4, it appears that an examination of Rom 1:20–21 may be helpful. Verse 20 states that certain attributes of God are clear in nature, without any special revelation, and their presence leaves men without excuse. Verse 21 contains the requirements placed upon humanity because of their knowledge of these attributes of God. People are supposed to respond by honoring (from the verb δοξάζω) the Creator as God and expressing thanks (from the verb εὐχαριστέω) to him. However, they do not.

This verse does provide Christians with explicit directives for what is a positive command (not a prohibition) based upon general revelation; this is the connection to tithing: giving thanks. Cain, Abel, and Noah all submitted offerings to God. While they were not tithes, they were part of these men’s increase and they decided, voluntarily, to express thankfulness to God through an offering. The Mosaic law gave directions for thank offerings. Beyond that, any expression of thankfulness described in the Mosaic law fulfilled this eternal law. In the New Testament, the command to express thankfulness toward God continues. Paul<sup>247</sup> says in Ephesians that rather than conversations being filled with filthiness or coarse jesting, Christians should be giving thanks (Eph 5:4). He describes those that are filled with the Spirit as “always giving thanks” (Eph 5:20). In Colossians Paul commands Christians to give thanks to God through Christ (Col 3:17). In

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<sup>247</sup> Intentionally left out of this discussion is Jesus’ implementation of the Lord’s Supper in Luke 22:19 in which he tells the disciples “do this in remembrance of me.” Just before that Luke said that Jesus gave thanks, again from the verb εὐχαριστέω. However, the command most likely refers to keeping the Lord’s Supper, not giving thanks.

1 Thess 5:18, Paul commands Christians again to give thanks in everything. Finally, it is appropriate to close this section with a discussion of Hebrews 13:15, which ties together many of the thoughts present in this research: “Through Him then, let us continually offer up a sacrifice of praise to God, that is, the fruit of lips that give thanks to His name.” Not only are we encouraged to give thanks to God, but it is described as an offering, a “sacrifice of praise,” using terminology reminiscent of offerings and sacrifices in the LXX.<sup>248</sup> Therefore, expressing thankfulness to God is an eternal law required by all people. Abel expressed thankfulness, Abraham expressed thankfulness, the Israelites under the Mosaic law were given specific directions for expressing thankfulness, and believers in the new covenant are also given principles for expressing thankfulness, both monetarily and otherwise. The positive eternal law of expressing thankfulness to God is universal; how that law is kept by different people in different time periods varies. This conclusion avoids the specifics of the Mosaic law, but still asserts the obligation of giving thanks to God.

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<sup>248</sup> For example, ἀναφέρωμεν, which means to offer up a sacrifice (Louw and Nida, *Greek-English Lexicon*, 53.17), is used to describe Noah’s sacrifice (Gen 8:20), Abraham’s (non)sacrifice of Isaac (Gen 22), the offerings of the young men of the children of Israel (Exod 24:5), the offerings mentioned in Exod 29:18, 25; 30:9, 20, and twenty-six times to refer to offerings in Lev (2:16; 3:5, 11, 14, 16; 4:10, 19, 26, 31; 6:8, 19; 7:5, 31; 8:16, 20, 21, 27, 28; 9:10, 20; 14:20; 16:25; 17:5, 6; 23:11 [twice]). The word for “sacrifice” in the Septuagint, θυσία, is used to refer to Cain’s offering (Gen 4:3, 5), Jacob’s offerings (Gen 31:54; 46:1), nine times in Exodus, and seventy-eight times in Leviticus.

## Categories of Application

Table 9. The foundation for giving

<b>Principle</b>	<b>Description</b>	<b>Location</b>
Relationship-Driven	Giving is based upon one's relationship with the Lord and the receiver of the giving	2 Cor 8:5 <sup>249</sup>
Grace-Driven	Giving is a response to the grace of God shown to believers	2 Cor 8–9
Love-Driven	Giving is a demonstration of a Christians' love	2 Cor 8:8

Table 10. The details of giving

<b>Principle</b>	<b>Description</b>	<b>Location</b>
Universal	Every believer should give	1 Cor 16:2; Rom 1:20–21
Systematic	Give on a regular basis, that is, weekly, bi-monthly, or monthly <sup>250</sup>	1 Cor 16:2
Precautions	Proper precautions should be made with the handling of money	2 Cor 8:20–21

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<sup>249</sup> Cf. Phil 4:15–20.

<sup>250</sup> The more frequent the better. This principle may also be appropriate gleaned from all of the Mosaic law passages on tithing.

Table 11. The amount of giving

<b>Principle</b>	<b>Description</b>	<b>Location</b>
Heart-Based	Giving is based upon the amount determined in one's heart	Exod 25:1; 35:5, 21–22; 36:6; 2 Cor 9:7
Income-Based <sup>251</sup>	The value of the gift given is expected to be related to the income of the offerer	Deut 16:16–17; 1 Cor 16:2; 2 Cor 8:3, 12
Needs-Based	Meet the needs of those ministering and of fellow saints	1 Cor 9:1–14; 2 Cor 8:13–14; 2 Cor 9:12 <sup>252</sup>
Generous	Give generously, but not to the point of personal affliction	2 Cor 8:2–3, 13; Phil 4:17–18

Table 12. The motivations for giving<sup>253</sup>

<b>Principle</b>	<b>Description</b>	<b>Location</b>
Love	Giving is an expression of love for God	2 Cor 8:8–9
Spiritual growth	Giving causes one to grow in good works	2 Cor 9:6, 8
Thankfulness	Giving expresses thankfulness to God	2 Cor 9:12 <sup>254</sup>
Sacrificial	Recognize that God praises sacrificial giving	Mark 12:42–44; 2 Cor 8:2–3

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<sup>251</sup> Usually referred to as the principle of proportionate giving.

<sup>252</sup> Cf. Phil 4:16, 19.

<sup>253</sup> Matt 6:1–4 discusses the importance of motivations and gives an example of a poor motivation in giving.

<sup>254</sup> Cf. Phil 4:18.



Table 13. The attitude of giving (and possessions)

<b>Principle</b>	<b>Description</b>	<b>Location</b>
Voluntary	Giving ought to be done out of one's free volition	2 Cor 8:3; 9:7 <sup>255</sup>
Intentional	Seek opportunities and give deliberately in order to meet a genuine need, not out of guilt merely to soothe a pressing request	2 Cor 8:4; 9:2
Cheerfully	God loves a cheerful giver	2 Cor 9:7
Willingness	All of a Christian's possessions should be at the Lord's disposal	Matt 19:16–21

Table 14. The results of giving

<b>Principle</b>	<b>Description</b>	<b>Location</b>
Righteousness	Give so your righteousness will grow	2 Cor 9:6, 9–10
Edification	Generous giving will cause other believers to rejoice and glorify God	2 Cor 9:13

### Conclusions

The twenty principles of giving stated above all require one key element: a relationship with God. In the end, obedience in giving comes down to a Christians' relationship with Christ. Christians need to be willing to give whatever the Lord may ask, whether it be one percent, five percent, ten percent, twenty percent, or one-hundred percent.<sup>256</sup> Radical obedience to his guidance is required.

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<sup>255</sup> Cf. Phil 4:18.

<sup>256</sup> Note Brandenburg, *Die Kleinen Propheten II*, 153, who says, "The Law demands that we give ten percent—but the Spirit of God makes us one hundred percent God's possession, with all that we own. All is his! And we are his stewards, who must give an account to him for every penny we spend" (translation the present authors').

Each one of the principles above is associated with a relationship with God. Far from being “emotional and mystical theology,”<sup>257</sup> these sound principles from Scripture will greatly test and grow one’s faith and dependence upon him. Carson demonstrates wisdom in saying that rather than quibble over some of the questions concerning tithing, Christians should ask, “How can I manage my affairs so that I can give more?”<sup>258</sup>

Too much emphasis can be placed upon the actual amount given. Swindoll comments appropriately, “How and why we give is of far greater significance to God than what we give. Attitude and motive are always more important than amount. Furthermore, once a person cultivates a taste for grace in giving, the amount becomes virtually immaterial.”<sup>259</sup> More advice on this will be given in Chapter 6.

Giving resources to aid the ministry of God should not be viewed as burdensome. According to Blomberg, “Christian giving is a gift from the grace of God, which he enables Christians to exercise.”<sup>260</sup> With the proper perspective, the more one gives, the more joy one can find in giving.

While some have argued that Christians should no longer use the word “tithe” because of the inherent Old Testament connotations, Blomberg supports the notion of a

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<sup>257</sup> See Mizell, “The Standard of Giving,” 36. It is difficult to understand how this criticism is attached to “grace giving.” Mizell himself says that after the tithe is rendered, the believer is free to give whatever God lays upon his heart. Therefore, he apparently only utilizes “emotional and mystical theology” for himself after ten percent has been paid.

<sup>258</sup> Carson, “Are Christians Required to Tithe,” 94. Of course, this subject does seem important enough to justify a certain amount of “quibbling.”

<sup>259</sup> Swindoll, *Grace Awakening*, 264

<sup>260</sup> Blomberg, *Neither Poverty Nor Riches*, 191.

“graduated tithe.”<sup>261</sup> This is defined as the “more money one makes, the higher percentage he or she gives.”<sup>262</sup> However, continuing to use the word “tithe” would probably cause confusion. Therefore, other words should be used when discussing this topic, such as: giving,<sup>263</sup> collection, and contribution. Even the term offering, though *appropriately* placing giving in the context of worship, could muddy the waters between the old and new covenants.

Many tithe supporters seem to assume that those arguing against tithing are simply trying to find a way to keep more of their money. For example, “[n]on-tithing Christians quite often seek to exonerate themselves by saying that tithing is legalistic and that Christians are no longer ‘under the Law,’”<sup>264</sup> or “[t]his writer cannot see how a born-again Christian, who has been saved by the grace of God, snatched out of hell, and promised eternity with Jesus in heaven, can expect to negate what God ordained in the Old Covenant and give less than a tithe.”<sup>265</sup> Many assume that all of those who do not

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<sup>261</sup> Ibid., 194–95. The phrase “graduated-tithe” is, in one sense, “nonsensical.” If one understands “tithe” to mean ten percent, then the phrase “graduated-ten percent” does not make much sense. If one understands “tithe” to mean a set percentage of religious giving, then “graduated-(percentage) giving” makes sense.

<sup>262</sup> Ibid., 194. The context of these comments by Blomberg is the overarching topic of poor Christians having their *needs* met.

<sup>263</sup> Some reject giving because they say it implies that God has a need or that Christians then become owners rather than stewards. This appears to be an argument over semantics, however.

<sup>264</sup> Davis, “Are Christians Supposed to Tithe,” 86.

<sup>265</sup> Mizell, “The Standard of Giving,” 31. This quote is especially troubling due to its manipulative wording. Also, Mr. Mizell and the author of this research have discussed this issue many times. He was fully aware before, during, and after writing his article that Christians who support “grace giving” are not doing so in an effort to justify giving less than a tithe. Blomberg’s testimony appears to be an excellent example of one who freely gives and does so not out of necessity to meet the standard of the tithe.

believe in the tithe need exoneration and are giving less than ten percent. This assumption is patently false.

Blomberg correctly observes that “[t]he standard Paul exhorts us to follow is actually a more stringent one than the traditional tithe. If most affluent Western Christians were to be honest about the extent of their surplus, they would give considerably higher than 10% to Christian causes.”<sup>266</sup> Kaiser says, “if a tenth was the minimal amount under the Law, how can Christians do any less? Perhaps we should consider not how little but how much we can give, seeing how richly blessed we are in Christ.”<sup>267</sup> Research has shown that even in churches where tithing is taught the members are giving less than ten percent.<sup>268</sup> It may be possible that the teaching of tithing actually

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<sup>266</sup> Blomberg, *Neither Poverty Nor Riches*, 198–99. See also Rooker, *Leviticus*, 329, who says that the “Christian is called to a higher ethical plane.”

<sup>267</sup> Kaiser, “Leviticus,” 1:1191. While we agree with the spirit of this statement, a few additional comments should be made. First, it is argued here that a tenth was not the minimal amount. Second, while it is true that the redirected question is appropriate, the statement neglects to answer the question of whether or not a Christian, due to financial hardships, and so on, could give less than a tenth and not be disobedient to Scripture. Kaiser hints at an answer when he says that while a tenth was the Old Testament standard, “the NT answers with another formula.” His argument is against “impulsive or capricious giving,” and in favor of orderly, regular giving.

<sup>268</sup> It has been argued (not in writing) that if teaching on tithing were replaced with “grace giving,” then churches could not survive financially. This pragmatic argument does not hold for many reasons. But the following data suggest that even where tithing is being taught, it is not being practiced. Barna’s research has shown the following: “More Americans claim to tithe than actually do: 17% of adults claim to tithe while 6% actually do so (2000).” “12% of born again Christians (compared to 3% of non-born-again) tithed their income to churches in 2000.” See George Barna, “Stewardship,” < [www.barna.org/FlexPage.aspx?Page=Topic&TopicID=36](http://www.barna.org/FlexPage.aspx?Page=Topic&TopicID=36) > (accessed on October 21, 2005). Another study, released April 5, 2000, showed the following: “One of the central teachings of many Protestant churches is that the Bible commands people to donate 10 percent of the annual income to the church. The survey confirmed that the admonition is rarely followed. One out of every six born again Christians (16%) gave no money to his/her church during 1999. The proportion who tithed to their church was just 8%.” Also, “In general, the more money a person makes the less likely he/she is to tithe. While 8% of those making \$20,000 or less gave at least 10% of their income to churches, that proportion dropped to 5% among those in the \$20,000–\$29,999 and \$30,000–\$39,999 categories; to 4% among those in the \$40,000–\$59,999 range, down to 2% for those in the \$60,000–\$74,999 niche; and to 1% for those making \$75,000–\$99,999. The level jumped a bit for those making \$100,000 or more, as 5% of the most affluent group tithed in 1999.” But do these churches teach tithing or “grace giving?” Barna said: “At the same time, however, the vast majority of those individuals attend churches that teach a biblical responsibility to tithe.”

causes at least some people to give less. Many do not take into consideration that the motivation for not teaching tithing is one of faithfulness to Scripture, not greed. Christian giving is not optional, and it should not “depend on our whim or personal feeling. . . .

[T]he basis of our giving should be our love and devotion to God, in gratitude for His inestimable gift to us.”<sup>269</sup>

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See George Barna, “Evangelicals Are the Most Generous Givers, but Fewer than 10% of Born Again Christians Give 10% to Their Church,” (April 5, 2000) < [www.barna.org/FlexPage.aspx?Page=BarnaUpdate&BarnaUpdateID=52](http://www.barna.org/FlexPage.aspx?Page=BarnaUpdate&BarnaUpdateID=52) > (accessed on October 21, 2005). For more research on giving trends, see [www.emptytomb.org/research.php](http://www.emptytomb.org/research.php).

<sup>269</sup> MacArthur, *Hebrews*, 179.

## CHAPTER 6

### SUMMARY AND CONCLUSIONS

#### **Summary**

Chapter 1 summarized some of the methodological and hermeneutical issues and discussed the problem and history of tithing in Christianity. Various arguments through the centuries have been proposed that provided reasons for the abrogation and the continuation of tithing. The survey of different views throughout Christian history was intended to demonstrate that the “Christian view” on this issue has not been monolithic; in fact, there is no universal Christian view and there has not been one for centuries. Therefore, since history does not aid in the solution to the problem, two other avenues are available: specific individual texts and the relationship between the law and the gospel.

Chapter 2 discussed tithing in the Old Testament and concluded that (1) the pre-Mosaic period contained no tithing system and no command to tithe, (2) in the Mosaic law the Israelites gave well-beyond ten percent and only products connected to the land were liable to tithing, and (3) the Historical and Prophetic books contain no passage useful to argue for the continuation of tithing.

Chapter 3 explicated the teaching of tithing in the New Testament. The passages that employ the word “tithing” in no way advocate the continuation of tithing for

Christians.<sup>1</sup> Other passages that discuss Christian giving do not command Christians to give a certain percentage, but provide principles for giving that are in conflict with tithing. Therefore, systematic issues need to be examined to see if the law and gospel debate can solve the issue of the continuation of tithing.

Chapter 4 analyzed three theological systems. The exegetical conclusions each group reaches on certain theological issues function as hermeneutical presuppositions when they approach other texts and topics (like tithing). Classic dispensationalism and Revised dispensationalism both strongly favor discontinuity between the law and gospel; progressive dispensationalism is moderately in favor of discontinuity. Both Non-Theonomic Covenant Theology and Theonomic Covenant Theology were inclined toward continuity, with the latter radically favoring continuity. Arguments from these theological systems to advocate tithing fell short of convincing. The systems of dispensationalism and Non-Theonomic Covenant Theology do not contain principles that lead to the continuation of tithing. Theonomic Covenant Theology may possibly advocate the Charity Tithe, if they believe it is part of the civil law. For the most part, dispensationalists have applied their conclusions to the law-gospel debate consistently; NTCT is divided or silent; and TCT has not been consistent. Finally, traditionalism, pragmatism, and natural law furnished inconclusive arguments for the continuation of tithing.

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<sup>1</sup> Many have commented that Jesus discussed stewardship of money and possessions more often than prayer and faith combined. However, if he discussed stewardship to such an extent that it was a central teaching of His, and if he hardly even mentioned tithing, how can tithing be a central component to Christian stewardship?

Therefore, no compelling argument has been found that demonstrates that Christians are obligated to tithe. This is not a license for careless giving and this is definitely not advocating the cessation of giving. Rather, a different paradigm for giving can be constructed from the New Testament. The standard has not been lowered, but neither has it necessarily been raised:<sup>2</sup> it has changed.

Chapter 5 discerned five categories for New Covenant era giving: the foundation for giving, the details of giving, the amount of giving, the motivations for giving, the attitude of giving, and the results of giving. These twenty principles are a foundation from which Christian giving can be faithfully observed. Above all, these principles require that one have an active relationship with the Lord for obedience to result.

The term “tithe” should be excised from the subject of Christian giving because of the connotations it brings with it. However, after reading these twenty principles, someone may still ask: “But how *much* should I give?”

There is no universal answer to that question. All Christians should give something, but there is not a universal amount or percentage required. Each believer must look at their situation in life, their church, and those around them to seek out possible needs. Furthermore, a mindset focused on eternity, and not the moment, will desire to give sacrificially to God’s work on the earth. From some paychecks God may require one hundred percent, from others five percent. Obedience to his leading is key.

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<sup>2</sup> Cf. Belleville, *2 Corinthians*, 220: “The standard proffered is, in reality, a higher one than the traditional tithe.”



## Practical Objections

In light of these observations, evidence for the continuation of tithing is found wanting even on a larger theological scale. Not only do none of the biblical passages provide an adequate exegetical basis from which to argue for a continuation of the tithing requirement for New Testament believers, a proper way of construing the importance of Jesus' comments in Matt 5:17–20 along the lines of the eschatological continuity view, likewise, does not warrant the conclusion that the tithing requirement continues into the New Testament period. The only ground of appeal left is an appeal to traditionalism or pragmatism. These will be briefly analyzed and critiqued.

First, some Christians hold to the obligation of tithing because of *traditionalism*. The argument is usually stated in terms of the way things have always been done in their church. Some in this category believe that the word “tithe” means “a religious monetary gift,” with no specific amount attached to the word. While one group asserts that ten percent is the minimum one should give, others (while still using “tithing terminology”) do not conceive of tithing in terms of giving a certain percentage of one's income. Some ministers in this category are fearful of what would happen should they tell their members that they are not obligated to tithe. They claim that their church may suffer financially and that monetary giving would severely decrease. They continue to teach tithing (and in many cases, tithing as a ten percent minimum requirement) because they do not know of a viable alternative. What could be the harm, they argue, of teaching what is, after all, a biblical requirement?

A second approach is that of *pragmatism*. Those in this group fall under several different categories. Some claim that it is simply easier to tell Christians that they should

give at least ten percent rather than to try to explain another, more complicated, method. Related to this, some are fearful that the alternative (presented below) will lead to a decrease in giving.<sup>3</sup> Admittedly, it is simple to tell church members, students, and pastors that all they need to require people to do is to start with ten percent. Such a requirement has the advantage of requiring believers to give a clear-cut figure of their income which removes all ambiguities. Simply asking people to take their paycheck and to multiply it by 0.10 and then write a check based upon that total is less complex than the principles presented below. Overall, those who teach tithing for pragmatic reasons have an easy-to-do and easy-to-understand doctrine on giving for Christians (especially for new believers).

Are any of the above arguments compelling? First, the problem with *traditionalism* is that, in keeping with a principle that evangelicals have held dear at least since the Reformation, unless a requirement can be established from Scripture, it should not be imposed upon believers. Another misunderstanding is that unless tithing were taught, believers would be left in a vacuum as far as giving is concerned and the church's financial standing would suffer. To the contrary, there are in fact many principles on giving Christians can be taught to observe apart from a tithing requirement.<sup>4</sup> Second, as to *pragmatism*, these adherents have given up attempting to prove that tithing is a scriptural obligation for those in the new covenant period. It does not matter how simple or complex the teaching may be: if it is biblical, it must be taught and obeyed. If the

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<sup>3</sup> One pastor actually commented that if the conclusions of this dissertation were correct, they could not teach it because their church members would stop giving. This was followed by the argument that God did not want this man's church to die, so he had to continue teaching tithing, regardless.

<sup>4</sup> See Chapter 5.

evangelical church decides to base its teaching upon what is pragmatic, then doctrine is relegated to second place. Any church that decides to do this will cease at that point to be evangelical. Doctrine must remain central to Christian teaching and faith.

Regarding the pragmatic argument, an historical investigation reveals that tithe teaching is failing. In the late 1800s, one of the reasons for the revival of tithing was that some believed that the methods that were being used were unbiblical (e.g. bake sales, yard sales, pledge drives, etc.). They taught the tithe to *replace* this practice. However, now many pro-tithe churches do both: they advocate tithing but they continue to do fundraisers. Therefore, this continued practice is an admission that teaching Christians to tithe is not working in the contemporary church.

There are other problems with the concept that tithing is still obligatory for Christians. Nowhere are Christians commanded to tithe in the New Testament. This fact alone should raise concerns for those who believe the issue is black and white and believers ought to tithe today. The issue of multiple tithes (that the Israelites actually gave at least twenty percent per year) likewise has yet to meet a satisfactory answer. To call for the cessation of two of the three tithes, while leaving one intact, would seem to require some major theological and exegetical nuancing. Though the New Testament discusses giving at many junctures, no passage ever cites a specific percentage.<sup>5</sup> The references to giving in passages such as Gal 6:6, 1 Tim 5:17, and 2 Corinthians 8–9 lead one to believe that the issue of giving was vital in many churches. Paul could have simply

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<sup>5</sup> This argument from silence was discussed in Chapter 3.

addressed this issue by appealing to the Old Testament teaching of tithing. However, he never resorted to this type of approach.

Tithing proponents typically fail to recognize that tithing is an integral part of the Old Testament sacrificial system that has been once and for all fulfilled in Christ. Hebrews, Rom 10:4, and Matthew 5:17–20 all point to this reality. This may be the best reason why tithing is not commanded in the new covenant era: it was fulfilled in Christ. Some tithing supporters view the Old Testament teaching on tithing as an act one must perform to show honor and respect to God, regardless of its possible fulfillment in Christ. Yet, in the Old Testament tithing is commanded for the support of the priests and Levites who are in charge of the temple. It is also linked with offerings, which, despite how this may be taught today, does not refer to the amount above ten percent. An offering in the Old Testament did not refer to adding a “tip for God,” as it were, after one had fulfilled the tithe.

### **Implications for New Covenant Giving**

Based upon the results above, Christians are not *de facto* “in sin” when giving less than ten percent of their income. Poor Christians may find that giving ten percent of their income is overly burdensome. They should not be forced through church regulations (or coercive sermons) to give this minimum. However, those who have an adequate income (most Christians in the United States) should never think that they have met their giving obligation when contributing ten percent. In fact, if the principles given in Chapter 5 are followed, most Christians (in the United States) would be giving far more than ten percent. The “income-based” principle (for the amount of the contribution) states that the value of the contribution should be related to the income of the person giving. As one’s

income rises, so should the amount *and* the percentage offered.<sup>6</sup> The principle of sacrificial giving suggests that Christian giving not be comfortable; it should not be easy.

Giving as much as ten percent could actually be wrong for some Christians. For example, if a family is in debt through no intentional cause of their own,<sup>7</sup> giving ten percent will cause this family to either go deeper in debt or pay off their debt so slowly that they will be incurring significant interest charges. This is poor stewardship.<sup>8</sup> This happens frequently in churches today.<sup>9</sup> If God tells someone to give less money (for a period), anything but obedience becomes sin.

*Where* should a Christian invest his resources? Does one hundred percent of the contribution have to go to the church? This would be akin to the “storehouse tithing” method. Some of the principles, when applied properly, come close to advocating a model similar to this. The key principle for answering this question is “needs-based”: meet the needs of fellow saints and those from whom you receive ministry. Giving outside of the church to excellent organizations is completely acceptable; but if the pastor cannot pay his bills because of the lack of giving in the church, it is inappropriate to give

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<sup>6</sup> For discussions on a “graduated tithe,” an expression more confusing than helpful (though the practice may be helpful), see Blomberg, *Neither Poverty Nor Riches*, 194–95; Sider, *Graduated Tithe*, 12–21.

<sup>7</sup> For example, a car accident caused \$10,000 in medical bills.

<sup>8</sup> Some have said that it is impossible to out-give God (e.g. His gift of Calvary). However, in certain situations it may be possible to give more money than God would want or ask.

<sup>9</sup> Contra Pettingill, *Questions Answered*, 95, who said: “let it be remembered that we can never give beyond His giving (8:9; 9:15).” I have heard testimonies of praise that *God* had “taken care of” individuals who were tithing, later to find out that they had filed for bankruptcy.

elsewhere. Once the needs<sup>10</sup> are met, giving outside of the church is a completely acceptable option.

### **Implications of Study for the Law and Gospel Relationship**

The law-gospel model offered fails if it cannot account for other Mosaic laws and their applicability to Christians. For example, this model would say that the food laws and circumcision are entirely abrogated in practice for Christians. However, it would then look to see *how* they were fulfilled. For circumcision, certain passages discuss it very negatively (1 Cor 7:19; Gal 5:6; Phil 3:3), while two others appear to find it fulfilled by the circumcision Christians receive of the heart (Rom 2:28–29; Col 2:11). Therefore, while the practice ceases, the underlying concept continues.

Many issues in the law-gospel dialogue need to be addressed. One issue that is extremely controversial between those in (any form of) Covenant Theology and dispensationalism is the Sabbath. It is hoped that someone might repeat this current study but with the topic of Sabbath. Unfortunately, no discussion is able to take place currently.

### **Suggestions for Implementation in the Local Church: For Pastors**

The paradigm for giving offered here is a radical break from the tithing model. Some Christians may find themselves confused and/or lost if this change is imposed upon them suddenly. Therefore, in most situations, it would probably be best to move slowly toward implementing this teaching. Begin by not using “tithe” terminology. Replace any tithe literature (e.g. tithing envelopes). Start teaching foundational principles of the law

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<sup>10</sup> Note that one should differentiate between needs and wants. A fellow believer needs food and shelter; he does not *need* a cell phone. See Belleville, *2 Corinthians*, 221, for a helpful discussion on genuine needs.

and gospel issue. Help the congregation to apply these principles to less contentious subjects (e.g. food laws, circumcision, blood sacrifice). Then, teach the principles outlined above that supply Christians with principles for giving apart from tithing. It might be best to build the new construct *only*, rather than attempting to deconstruct the popular tithe paradigm. Attempt to lead the congregation to the conclusion inductively. Eventually, after several months of this, they may be prepared to hear that the New Testament does not require tithing, but requires giving from a different model altogether.

The implementation of this change too quickly could cause problems. Undoubtedly, some members will disagree with the conclusions presented. They have probably always been taught to tithe and may have even inculcated others. Therefore, love and patience is needed to gently lead and persuade them to the alternative position. One thing that is not desired is that giving cease. This would be in direct contradiction to the principles derived from Scripture. A pastor should only implement this teaching when he understands that the standard has not been lowered; giving in the new covenant is a generous act that places all of one's possessions at the foot of the cross.

### **Suggestions for Discipleship**

Is there anything wrong with giving ten percent? Not necessarily. While Ryrie desires that all avoid the "10 percent rut,"<sup>11</sup> which is good advice for some, it is not necessarily wrong to give ten percent. However, rather than deciding arbitrarily on a certain amount to give, Christians should make a budget and decide which categories are priorities. Food, clothing, shelter, and taxes are all necessities of life. However, other

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<sup>11</sup> Ryrie, *Balancing the Christian Life*, 89.

categories that may be viewed as necessities should probably be reconsidered (e.g. cell phones, satellite television, a new car every three years). Then, based upon all the principles discussed in Chapter 5, a decision on an amount needs to be made. This decision should be made with much prayer. However, once the decision is made, Christian giving does not cease. Rather than deciding upon a fixed amount and giving this every week (or bi-weekly), one should consider (maybe on Saturday) if the Lord wants more (or less) to be given in a certain week.

The subject of guidance plagues many Christians. Books written on the topic in recent decades appear to be more balanced. Unfortunately, views in the past have overemphasized certain aspects of guidance over others. Sometimes individuals will emphasize feeling a sense of peace before a decision can be made;<sup>12</sup> others will focus on the circumstances surrounding the decision, trying to read between the lines to see what God is doing;<sup>13</sup> still others practice a form of poll-taking, a false form of seeking wise counsel; there are still some who continue to practice the ancient art of “fleecing.” However, numerous books are now available that help in making decisions. The concepts from these books can be very helpful when applied to the topic of giving.<sup>14</sup>

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<sup>12</sup> This can paralyze decisions for many years.

<sup>13</sup> This is one of the most subjective ways to make decisions. Circumstances can be interpreted many different ways.

<sup>14</sup> Two books written from what may be called “The Wisdom View” are James C. Petty, *Step by Step: Divine Guidance for Ordinary Christians*, Resources for Changing Lives (Phillipsburg: Presbyterian & Reformed, 1999), and Garry Friesen, with J. Robin Maxson, *Decision Making and the Will of God: A Biblical Alternative to the Traditional View*, Classic Critical Concern (Portland: Multnomah, 1999) (see also John MacArthur Jr., *Found: God’s Will*, rev. ed. [Wheaton: Chariot Victor, 1998]). Another viewpoint, “The Traditional View,” was written by Tim LaHaye (*Finding the Will of God in a Crazy, Mixed-Up World* (Grand Rapids: Zondervan, 2001)). Finally, Bruce K. Waltke (*Finding the Will of God: A Pagan Notion?* (Grand Rapids: Eerdmans, 2002)) has written a book that appears to avoid some of the extremes of the current dialogue.



This model of giving drives people to their knees and their relationship with Christ; the popular tithe model drives them to a calculator for deciding how much to give. The hope is that those who take this method seriously will deepen their relationship with Christ, be transformed by him, be convicted by their own waste of the resources he has provided,<sup>15</sup> and give more and more sacrificially throughout their lives.

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<sup>15</sup> Note the devastating critique on the Western Church by Vinoth Ramachandra, *Gods That Fail: Modern Idolatry & Christian Mission* (Downers Grove: InterVarsity, 1996), 47.

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