

TITHING ESTABLISHED IN THE O.T.

Tithing is an Old Testament concept. The tithe (or tenth; the tenth part) was a requirement of the law in which the Israelites were to give 10 percent of the crops they grew and the livestock they raised to the [tabernacle](#)/temple

- **Leviticus 27:30, NIV:** *A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord.*
- **Numbers 18:26, NLT:** *Say this to the Levites: When you receive the tithes from the Israelites, give a tenth of the tithes you receive—a tithe of the tithe—to the Lord as a gift.*
- **Deuteronomy 14:22-23 NLT:** *You must set aside a tithe of your crops—one-tenth of all the crops you harvest each year. Bring this tithe to the place the Lord your God chooses for his name to be honored, and eat it there in his presence. This applies to your tithes of grain, new wine, olive oil, and the firstborn males of your flocks and herds. **The purpose of tithing is to teach you always to fear the Lord your God.***

The Old Testament law required Israelites to tithe at different times and for various purposes—to **support the Levites** ([Numbers 18:21, 24](#)), to **celebrate the feasts** ([Deuteronomy 14:22-27](#)), and to **care for the poor of the land** ([Deuteronomy 14:28-29](#)). Some understand the Old Testament tithe as a method of taxation to provide for the needs of the priests and [Levites](#).

- If we add up all the tithes that were required under the law, some scholars say that it was **conservatively** 20% of a person's income (some say it was 30% or more).
- In addition, priests were not allowed to own land or inheritance, so the tithe provided for their living and needs. In fact, the tithes were similar to our taxation system. It provided not only for the priests, but for the poor and for the annual festivals. (Deut 14:22-29)

MALACHI 3:8-12

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.⁹ Ye are cursed with a curse: for ye have robbed me, even this whole nation.¹⁰ Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.¹¹ And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts.¹² And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts.

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- The backdrop of Malachi is that God is not pleased with the people of God nor the priests. The people were being disobedient, and they did not fear God. This was evident by the way they were giving (**which means that God looks at HOW we give as a means of judging our heart toward HIM**). The priests were also being disobedient and defiling the temple. They were accepting crippled, blind animals (when the law was to bring a perfect animal) and giving out poor instruction by leaving God's path.
- The context of this passage concerns the Israelites not bringing their offerings to the temple. Because of their disobedience, God had judged them with a small harvest. The Lord challenged them to bring the "full tithe" of grain sacrifices ([Leviticus 6:14-23](#)) and see that He would bless them with an abundance of future crops. The "storehouse," mentioned in verse 10, is a place to store grain in the temple.
- Second, this passage teaches that the Jews were to give a tithe as part of the temple worship, but it does not teach that Christians are to give to churches. Malachi was written more than 400 years before the start of the first church in Jerusalem. Applying its command of temple giving to the local church takes these verses out of their original context. (The "storehouse" in this passage was a literal storehouse, not God's house, where items such as grain & livestock were brought to be distributed to those in need.)

FULFILLMENT OF THE LAW

As part of the Mosaic Law, the tithe ended with the [fulfilling of the law](#).

- **Matthew 15:17-18:** *Jesus said, "Do not think that I have come to abolish the Law or the Prophets; I have not come to abolish them but to fulfill them. For truly I tell you, until heaven and earth disappear, not the smallest letter, not the least stroke of a pen, will by any means disappear from the Law until everything is accomplished"*

Christ is the culmination of the law.

- **Romans 10:4, NLT:** *For Christ has accomplished the whole purpose of the law. All who believe in him are made right with God.*
- The predictions of the Prophets concerning the Messiah would be realized in Jesus; the holy standard of the Law would be perfectly upheld by Christ, the strict requirements personally obeyed, and the ceremonial observances finally and fully satisfied.

There are some who argue that, since Jesus did not "abolish" the Law, then the Law is still in effect—and [still binding](#) on New Testament Christians. But **Paul is clear that the believer in Christ is no longer under the Law**

- **Galatians 3:23-25, NLT:** *Until faith in Christ was shown to us as the way of becoming right with God, we were guarded by the law: We were kept in protective custody, so to speak, until we could put our faith in the coming Savior. Let me put it another way: The law was our guardian and*

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teacher to lead us until Christ came. So now, through faith in Christ, we are made right with God. But now that faith in Christ has come, we no longer need the law as our guardian.

We are no longer under Mosaic law (the Ten Commandments, the ordinances, and the worship system, which included the priesthood, the tabernacle, the offerings, and the festivals), **but under the law of Christ.**

- **1 Cor 9:21, NLT:** *When I am with Gentiles who do not have the Jewish law, I fit in with them as much as I can. In this way, I gain their confidence and bring them to Christ. But I do not discard the law of God; I obey the law of Christ.*

ARGUMENTS FOR TITHING

Matthew 23:23, NLT: *Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices—mint, dill and cumin. But you have neglected the more important matters of the law—justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former*

- Jesus was using this to call out the Pharisees for hypocrisy! In fact this scripture (in my opinion) is in response to many preachers today who push the tithe and make people feel guilty, tell them they won't go to heaven, push people to give what they don't have, etc without practicing what Jesus came to tell us: that love, mercy, faithfulness are more important!!
- Notice he is mentioning tithing PRIOR to him going to the cross (so pre-pentecost; pre-grace)

Another argument is that the Jews would have been accustomed to tithing so it's assumed that it would have continued.

- The church was not just made up of Jews; it also included Gentiles. Circumcision came up because it was a Jewish custom and Paul had to address this and taught that salvation comes from faith in Jesus Christ ***not in adherence to Jewish customs!!!***
- Also, Paul gives a lot of instructions to the churches in Corinthians, Galatians & Colossians as the churches were being established. He never teaches on tithing, although he has a lot to say about giving

Pastors/Preachers/Teachers need to be taken care of:

- **1 Corinthians 9:13-14, NLT:** *Don't you know that those who work in the Temple get their meals from the food brought to the Temple as offerings? And those who serve at the altar get a share of the sacrificial offerings. In the same way, the Lord gave orders that those who preach the Good News should be supported by those who benefit from it.*

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- **1 Timothy 5:17-18, NLT:** *Elders who do their work well should be paid well, especially those who work hard and both preaching and teaching.*
 - This is scriptural but it still doesn't mandate tithing! We should be giving to the church as we will see shortly, but these scriptures do not MANDATE a tithe

HOW SHOULD WE GIVE?

What did Paul teach on giving? It's grace-filled, New Covenant focused, Gospel centered giving no longer under the compulsory command of the law. We are actually free to give even more. We should give from our heart!!

Read 2 Corinthians 8 & 9

- As a result of the grace of God (2 Corinthians 8:1)
- We give in tough times and in poverty (2 Corinthians 8:2A, 2C)
- We give joyfully & cheerfully (2 Cor 8:2; 9:7)
- Based on ability, not mandated percentages (2 Cor 8:3A)
- Sacrificially (2 Corinthians 8:3)
- Voluntarily, not by way of manipulation or compulsion (2 Cor 8:3C; 9:7)
- With a sense of eager participation in Gospel work (2 Corinthians 8:4)
- Out of love for the Lord (2 Cor 8:5)
- Generously as the Lord provides (2 Cor 9:6)
- Trusting God to replenish what is given so more can be given (2 Cor 9:10-11)

PASTOR SHERYL'S BELIEF & CONCLUSION:

- I believe the Word of God that Jesus has fulfilled the law and that we are no longer under Old Testament laws, but we are under the New Covenant of Grace
- If I follow the law of tithing from the Old Testament then why not follow the other laws about atoning for sin, offering burnt sacrifices, etc? I don't get the argument about following this one O.T. law but we're free from all others.
- I believe that many people have not fully studied this and have just followed the tradition of their churches. I also believe that many pastors use this Malachi to manipulate & control people
- I also believe that as we grow in grace and faith, our **hearts** become more connected to God, and we will not be bound to any specific amount. As we surrender our lives more to God and completely give Him our hearts, we surrender everything to Him including our money and resources. Giving God your whole heart means you're on a journey of willing obedience and God can ask for ANYTHING: from none of your money to 100%!!

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- “Trust in the Lord with ALL your heart”....includes everything I have. This means that as God leads, I give and that could be MUCH more than 10%. It could also mean that in scarce times that God may not ask me for my money but ask me to give my time; to help others; to give sacrificially in other ways
- I also believe that many churches have come up with “rules” such as tithing because it makes them nervous to leave people on their own. But if we truly disciple people, lead them to the face of God and help them grow & develop in grace while trusting God, I believe any church established by God will have more than enough.

WHAT SOME WELL-KNOWN PREACHERS TEACH

- **Gino Jennings:** says that Jesus came to fulfill the law, not abolish it and he believes if the tithe was abolished Jesus and/or his apostles would have preached against it. He believes tithing is mandated and we should give 10%
- **Creflo Dollar:** came out in the last couple years and apologized for his years of teaching on tithing and said that it is an Old Testament law. He cites Romans 6:14: *Sin is no longer your master, for you are no longer subject to the law, which enslaves you to sin. Instead, you are free by God's grace.*
- **Billy Graham:** Billy Graham viewed tithing as a "commendable goal" and a "worthy standard for our giving," emphasizing that it's not just for the wealthy. He highlighted the example of the widow who gave all she had, showing that even small amounts can be given from the heart and used by God. Graham encouraged giving as an act of love and trust in God, rather than out of obligation or fear, according to the Billy Graham Evangelistic Association. He saw giving ten percent as a good place to start in giving to the church and other Christian organizations