

Offerings and Tithes

OT Freewill offerings

Gen 14.20 And he gave him tithes of all

Gen 28.22 and of all thou give me I will give the tenth unto thee

Exo 25.2 bring me an offering, every man giveth it willingly with his heart, take my offering

Exo 35.5 whosoever of a willing heart, bring an offering, gold, silver, brass

Exo 35.21 heart stirred him up, spirit made willing, brought LORD's offering for tabernacle

1 Chr 29.3 affection to house of God, mine own gold and silver I have given

1 Chr 29.6-9 offered willingly and gave, rejoiced for they offered willingly

1 Chr 29.17 I have willingly offered these things, thy people offer willingly to thee

OT Tithing

Num 18.21 given Levi all the tenth in Israel for an inheritance, for service of tabernacle

Num 18.24 tithes given to Levites to inherit, therefore they shall have no inheritance

Num 18.26 unto Levites, ye shall offer a tenth part of the tithe

Num 18.28,29 offering of your tithes, offer of all the best, the hallowed part

Num 18.31,32 it is your reward for your service, no sin by reason of it

(Neh 10.38) Levites bring tithe of tithes unto the house of God, to the chambers, into the treasure house

Deu 12.19 heed forsake not Levite as long as liveth

Deu 14.22-26 tithe increase year by year, eat before the LORD in place he shall choose (eat the tithe?)

Deu 14.28 at end of 3 years bring all the tithe, lay it up within thy gates

Deu 14.29 Levite, stranger, fatherless, widow within thy gates satisfied

Deu 26.12-14 tithe the 3rd year, year of tithing, given to Levite, etc., within thy gates, not mourning

(Amos 4.4 bring your tithes after three years)

(Deu 26.1-12 firstfruits were not tithes)

2 Chr 31.5 Israel brought in abundance firstfruits; and the tithe

Neh 10.37 firstfruits to the priests to the house of God, and tithes to Levites in the cities of our tillage

Neh 12.44 chambers for offerings, firstfruits, and tithes gathered out of fields portions for priests Levites

Neh 13:5-13 great chamber for offerings, tithes commanded to Levites, brought tithe into the treasuries

Mal 3:8-10 will a man rob God? Bring tithes into the storehouse, meat in mine house

NT references to Tithing

Mat 23.23 These ought ye to have done (Luke 11.42)

Luke 18.12 I give tithes (Pharisee)

Heb 7.2-10 Abraham (and Levi) gave tithes

Recent Argument for NT Tithing

God made provision for ministers in the OT by commanding believers to tithe to them. Makes sense that when establishing NT ministers he would provide the same way. But does he?

Mat 23.23 These ought ye to have done (Luke 11.42)

Argument: Jesus commands tithing in the NT.

Counterargument: The law of tithing commanded Israelites to give to Levites. They were still doing this in Jesus' day, and beyond, and Jesus agrees with it. This says nothing about Christians tithing to the church, or to apostles, or to elders. The fact that Pharisees correctly tithed to Levites (Luke 18.12) says nothing about what Christians ought to do in the church. And the fact that Jesus obeyed the law of Moses (and therefore tithed himself) does not speak to the new system he set up in the church. Just because tithing is a requirement found mentioned in the book of Matthew doesn't mean it is NT doctrine. He doesn't require it in any of his

extensive expositions of NT commands, e.g. the Sermon on the Mount, nor does any apostle require it in their preserved sermons, nor their extensive writings.

Heb 7.2-10 Abraham (and Levi) gave tithes

Argument: Tithing predates the law of Moses, and because of the principle of inheritance, Levi paid tithes to Melchizedek, which was a figure of Christ, therefore we owe tithes to Christ.

Counterargument: Tithing was not a command to Abraham (as far as we know), nor to Jacob. Both of these early references to the tithe were freewill offerings, exactly like many Christians do today, using the ten percent as a guide for giving. But the system of tithing found in the law of Moses, referencing Levites, priests, storehouses, third year gatherings, redemption by adding 20%, but prohibited in the flocks, etc., is not found before Moses, nor is ever, even by implication, commanded by Christ or the apostles. Paul's argument about Abraham paying tithes, and Levi paying tithes in Abraham, has nothing to do with establishing a tithing system in the church, but is only about the superiority of Christ's priesthood over the Levitical. Making it imply more than that is an abuse to the text.

1 Cor 9.6-11 vineyard-fruit, flock-milk, not muzzle ox, for our sakes written

Argument: Logic says laborer deserves to share in profits, so preachers deserve (are owed) money from listeners, hence the principle of the tithe. OT law not to muzzle oxen was "for our sakes" (applies to NT believers) therefore the law of tithing also applies to us.

Counterargument: Text says nothing about tithing. The principle of giving offerings to preachers is NT doctrine and practice, found throughout the NT, but the law of tithing to preachers is not. Also, "for our sakes" does not imply any OT law applies to NT practice. Moses' law against muzzling the treading ox applies to us only by teaching us the principle of the laborer partaking of his labor, and laboring with hope. This law does not teach or apply to ***tithing in either Testament***.

1 Cor 9.13-14 ministers live of the temple, even so Lord ordained live of the gospel

Argument: OT ministers partook of the altar, and "even so" means as done in OT, so do in NT.

Counterargument: The text is not about tithing. First, the tabernacle was built with freewill offerings (Exo 25) and the Temple also (1 Chr 29). Also, ministers in the temple living of the things of the temple and partaking of the sacrifices is precisely not about the OT Tithe. The priests did not minister tithes in the temple or altar, but sacrifices. OT sacrifices and firstfruits were not the tithe but freewill offerings. So "even so" here would be a better argument against tithing. But "even so" does not even mean what it is insinuated to mean, as if a command to impose the OT tithing system on the NT church. The Lord ordained a system for gospel ministers to live by, using the same principle as governs temple service, and sacrifices, but the system is definitely not according to the law of tithing.

2 Cor 11.8-15 robbed other churches, taking wages of them

Argument: Paul claimed he took wages, wages are owed, therefore it is a tithing system even if the percentage is irrelevant and never mentioned.

Counterargument: This is a poor proof-text argument that takes "wages" literally and takes "robbed" figuratively. The immediate context not only explains but references what he is talking about. The next verse refers to offerings from Macedonia (clearly not a tithe, but a "gift" to relieve affliction and necessity, as in Php 4.14-17) that allowed him to preach without burdening them, a freewill offering system mentioned many times elsewhere (Php 2.25, Acts 20.33, 1 Th 2.9, 2Th 3.8,9, 2 Cor 12.13,14, etc.) If he had intended to teach that his offerings were wages and therefore tantamount to a tithing system he would have said it directly rather than insinuating it so poorly. Using the word "wages" as an argument for something never actually taught and often contradicted is poor form.

1 Tim 5.17,18 count elders who rule well worthy of double honor

Argument: Elders deserve financial compensation, proven by the context of not muzzling oxen and quoting Jesus' principle that the laborer is worthy of his hire (Luke 10.7). Also, if we are commanded to double the compensation to worthy elders we must know how much the others receive, a minimum amount, therefore it is referring to some form of tithing system.

Counterargument: The command to double the compensation is not to some church treasurer charged with remitting paychecks, but to individuals purposing in their hearts how much to give of their freewill. The idea is to be doubly generous with the wiser rulers and the better teachers. There is no reference here to any minimum wage for elders.

Luke 10.7 Laborer is worthy of his hire

Argument: Jesus established the principle of tithing to ministers of the gospel when he declared the principle that gospel laborers deserved wages, based on his using the word "hire" or "reward", which word is used throughout the NT as an agreed upon payment amount.

Counterargument: When Jesus declared this principle he was teaching his preachers to enter the cities in Judea and receive whatever they gave without apology, complaint or embarrassment, whether food or lodging. In the Judean Tour here, as in the Galilean Tours in Mat 10, the 70 preachers were not financed by tithes in any sense, nor did he teach them to expect a tithe from anyone. He just told them they were worthy of the freewill offerings people gave. Using the word "hire" or "reward" to justify a tithing system never mentioned and clearly non-existent in the context, is a very poor proof-text argument not worthy of serious consideration.

Mark 12.42 Widow gave two mites (Luke 21.2)

Argument: Widow was commended for giving 100%, but those that gave 10% were not condemned. The minimum requirement resolves the conflict between our over-sensitive conscience and our habitual covetousness, and solves the problem of not knowing where to start. Without the tithing system we can't judge the churl nor commend the liberal (Isa 32.5). God gave us the 10% rule so people giving too little can be corrected.

Counterargument: The treasury in the temple was not intended for receiving tithes, but rather freewill offerings (see 2 Ki 12.9). Jesus said so in the parallel passage in Luke (21.4) "all these have of their abundance cast in unto the **offerings** of God." Tithes were given every three years to the Levites, who then tithed of their tithes to the priests to be brought to Jerusalem to be stored in the storehouse, not dropped into a box (Deu 14.28, 2 Chr 31.6, Neh 10.38, etc.). There was no minimum requirement to be dropped into the treasury. Jesus references no minimum amount here, and is not concerned with tithing at all in this passage. God did not give us a 10% rule here, nor anywhere else, to solve any conflict or dilemma. The OT tithe was the Levites' inheritance, and there is no parallel to the Levites in the NT church.

Jam 5.4 Hire kept back is fraud

Argument: Ministers deserve wages, and wages kept back is fraud. Therefore tithing is required.

Counterargument: This says nothing about tithing nor NT giving. Ministers do indeed deserve offerings, according to the oft mentioned principle of spiritual ministry worthy of carnal offerings, but offerings kept back is never actually called fraud. Paul clearly taught churches to give bountifully both to his ministry and to the poor and to the saints at Jerusalem, but even though many churches failed to give, he never accused them of defrauding him or others. He always spoke of NT giving in terms of gifts, contribution, liberality, compassion, bounty, fruit, doing well, and laying hold of eternal life. The debt believers had was spiritual, never financial, so carnal offerings could never repay it, but giving offerings was considered no great sacrifice considering the debt (as in 1 Cor 9.11 we have sown spiritual things, is it a great thing if we reap **your** carnal things?) None of these references teach Christians to tithe to the church nor to ministers, nor establish any tithing system for churches to follow or impose.

NT Giving

Notice there is no reference to a tithing system in the church, never. There is no command, nor even logical pathway to Gentiles tithing to other Gentiles, or to the church, or to ministers of the gospel. The principle of giving financially in the NT is abundantly clear: Freewill offerings, according to ability and whatever purposed in the heart, hoping for reward in heaven, fruit toward a spiritual account, and the fellowship of the ministry. Any attempt to turn NT giving into a tithing system is wrong and counterproductive. The result has been historically devastating, turning the church into a business, and pastors into fundraisers.

Promise

Mat 6.19-20 treasure in heaven

Mat 19.21 treasure in heaven

Luke 12.33 treasure in heaven

Heb 10.34 spoiling of your goods, substance in heaven

Acts 20.35 more blessed to give than to receive

1 Tim 6.18-19 laying up in store a good foundation

Practice

Luke 8.3 **ministered unto him** of their substance

Mat 10.9,10 Provide neither gold, silver nor brass, workman **worthy of his meat** (food)

Luke 10.4,7 Carry neither purse nor scrip, eat and drink **such things as they give**

Php 4.10 I rejoiced that your **care of me** hath flourished again, lacked **opportunity**

Php 4.15 no church **communicated** giving and receiving, but ye only

Php 4.16 in Thessalonica ye sent once again to my **necessity**

Php 4.17 not because I desire a **gift**, but **fruit** to abound to your **account**

Php 4.18 a sweet smell, a **sacrifice** acceptable, wellpleasing to God

Rom 15.24-28 **brought on my way** by you, come by you in **fullness of blessing** of gospel

Acts 15.3 **brought on their way** by the church

2 Cor 1.16 pass by you into Macedonia, come again, of you be **brought on my way** to Judea

2 Cor 8.18,19 chosen of churches to travel with us **with this grace**, administered by us

2 Cor 8.23 **messengers** of the churches

1 Cor 16.3 whom ye approve by letters bring your **liberality** unto Jerusalem

Acts 4.33-37 none that lacked, sold lands, laid at apostles' feet, **distribution** made

Acts 5.4 was it not **thine own**, and in **thine own power**?

2 Cor 8.1-4 **liberality, willing, intreaty, gift**,

1 Cor 16.1-3 **collection** for saints, lay in store **as God has prospered** him, your **liberality**

Acts 11.29,30 disciples **according to ability** determined to send

1 Pet 4.9 Use **hospitality** one to another **without grudging**

2 Cor 8.12 first be a **willing mind**, according to that a man hath, not that he hath not

Prescription

Gal 6.6 is taught in the word **communicate** unto him that teacheth in all good things

Php 4.14 done well **communicate** with my affliction

1 Tim 6.17-19 Charge rich to be ready to distribute, willing to **communicate**

Heb 13.16 to do good and **communicate** forget not

Rom 12.8 he that giveth, with **simplicity**

2 Cor 9.7 according as he **purposeth** in his heart give, **not grudgingly or of necessity, cheerful**

1 Tim 5.17 Let the elders that rule well be counted worthy of double **honour**

Principles

Mat 10.8 freely ye have received, **freely give**

Rom 15.27 debtors they are, **partakers of spiritual thing**, duty to minister to them in carnal things

1 Cor 9.11 sown spiritual things, **no great thing if we reap your carnal things**

Gal 6.6 taught in the word **communicate unto him that** teacheth in all good things

Proof of Love

Notice tithing, or obedience to commands, proves love to God, but does not prove love to others, or to ministry, or to gospel, or to saints. Freewill gifts however prove the giver's love to the receiver.

2 Cor 8.7,8 abound in this grace (giving) to **prove the sincerity** of your love

2 Cor 8.24 shew before the churches the **proof of your love**, and our boasting

1 Jo 3.17 shutteth up bowels of compassion, **how dwelleth love of God in him?**

Problems Avoided

John 10.11-14 difference between a shepherd and a **hireling**

Isa 56.10-12 **watchmen are greedy** dogs, looking for his gain

Eze 34.2-6 shepherds **feed themselves**

Zec 11.6 shepherd in the land shall **eat the flesh**

Acts 20.30-33 men arise to draw away disciples, I have **coveted no man's silver**

Acts 20.34-35 these hands have ministered unto my necessities, so labouring

2 Cor 11.7-9 preached the **gospel freely**, chargeable to no man, **not burdensome**

1 Th 2.9 we would **not be chargeable**

1 Cor 4.12 labour working with our own hands

1 Cor 9.6 power to forbear working

2 Th 3.8 Neither eat any man's bread for nought, labour night and day, **not chargeable**

1 Tim 3.3 **not greedy** of filthy lucre, not covetous

1 Tim. 3.8 Likewise deacons **not greedy**

Titus 1.7,8 steward of God, **not given to filthy lucre**, lover of hospitality

1 Pet 5.2 Feed the flock not by constraint, but **willingly, not for filthy lucre**, but a ready mind