

BIBLICAL GIVING AND TITHING

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1. Principle 1:

Giving in the Old Testament was grace giving or freewill giving, just as it is in the New Testament.

- a. It is often taught that Old Testament giving was tithing; it was not!
- b. The principle for Old Testament freewill giving is found in Proverbs 11:24, 25. This principle is restated in the New Testament. (2 Cor. 9:6-13)
- c. Other passages which describe freewill giving in the Old Testament include the following: (Levit. 7:16; 22:18-23; 23:37, 38; Deut. 16:17)
- d. These freewill offerings or votive offerings (given as part of a vow) were in addition to the tithe. (Deut. 12:5, 6, 11; 2 Chron. 31:12; Mal. 3:8)

2. Principle 2:

Giving in the Bible is always to be done without necessity and with a cheerful heart.

- a. In the Dispensation of Grace, the Church Age, believers are to give generously, *“Let each one”* give *“just as he has purposed in his own heart; not grudgingly, or under compulsion; for God loves a cheerful giver,”* (2 Cor. 9:5-11; Rom. 12:8)
- b. The time of giving, at least for missions, is described as being collected on the first day of the week as God has prospered each believer. (1 Cor. 16:1, 2)

3. Principle 3:

Neither of the first two principles mentions tithing except in addition to freewill offerings.

- a. The word *“tithe”* is derived from middle and old English and means a tenth or ten percent. (Num. 18:21-29; Deut. 12:6-18; 14:22-29; 26:12)
 1. תְּשׁוּבָה – maaseh – (Hebrew noun – meaning: tithe or tenth) (Gen. 14:20; Deut. 14:23, 28; 26:12)
 2. δεκάτος – dekatos – (Greek noun – meaning: a tithe or a tenth) (Heb. 7:8, 9)
 3. δεκατώω – dekatoo – (Greek verb – meaning: to pay a tithe) (Heb. 7:6, 9)
 4. ἀποδεκατώω – apodekatoo – (Gr. vb. – meaning: to give or collect a tithe) (Matt. 23:23; Luke 11:42; Heb. 7:5)
 5. ἀποδεκστεύω – apodekateuo – (Gk. vb. – meaning: to tithe) (Luke 18:12)
- b. Old Testament tithing was a form of taxation and was imposed upon Hebrew believers and Hebrew and Gentile unbelievers alike. (1 Samuel 8:15, 17; Mal 3:10)
- c. The tithe, a ten percent tax, was based upon what one owned or received for his labors. (Deut. 14:22, 28; 26:12; Neh. 10:37; Luke 18:12)

d. Tithing was never “freewill” or “grace” giving.

4. Principle 4:

The Bible sets the precedent for the tithe as income tax.

- a. The first mention of the tithe is found in Genesis 14:20 when Abram paid a tax on the spoils of his victory over the five kings. (Gen. 14:1-24)
- b. Abram paid this tax to Melchizedek the king of Salem. Salem, later known as Jerusalem, apparently was the local seat of government.

5. Principle 5:

The Bible lays out the system of tithing, taxation, for Israel in the Mosaic Law.

- a. The tithe was used for the administration of the nation of Israel under the theocracy. (Deut. 12:5-19; 14:22-26; 2 Chron. 31:11, 12)
- b. The tribe of Levi made up the administrative staff of the government as well as the spiritual leadership of the nation. (Deut. 17:8-11; 19:16-20; 21:5)
- c. The tithe, under the Mosaic law and the Levitical system, was to be brought into the treasury and stored in the place of worship. (Mal 3:8-10)
- d. The tithe is described as part of king Hezekiah’s national reformation. (2 Chron. 31:4-19) After the Israelites returned from the Babylonian captivity, they instituted again the collection and storage of the tithe. (Neh. 13:4-14)

6. Principle 6:

There were three specific tithes which were part of the Mosaic Law.

- a. The **first tithe** was the general tithe paid as income tax yearly for the maintenance of the Levites, Israel’s governing administrators, because they had no inheritance in the promised land. The Levites in turn paid a tithe of that to the priest. (Num. 18:21-24, 26-28)
- b. The **second tithe** was also a yearly tax paid for the national feasts and sacrifices. At these feasts all Israelites got to eat part of the tithe; the remainder of this tithe, the majority part, belonged to the Levites. (Deut. 12:5-27; 14:22-27)
- c. The third tithe was a tax collected every third year and was gathered in the towns and stored for the distribution to the Levites, and for the less fortunate, the aliens, the fatherless, and the widows. (Deut. 14:28, 29; 26:12-15)

7. Principle 7:

Tithing in the Bible is taxation; grace giving was over and above tithing.

- a. According to Malachi 3:10 the tithe was to be brought into the treasury, the place

of worship in Israel, and not into the church! (1 Kgs. 7:51; 14:26; 15:18; 2 Chron. 32:27, 28; Neh. 10:39)

- b. More important than the tithe were are the weightier provisions of the law: justice, mercy, faithfulness, and the love of God. (Matt. 23:23; Lk. 11:42)
- c. The tithe is mentioned in the New Testament only with reference to Israel and the Mosaic covenant. (Heb. 7:6; 7:8, 9,9) The tithe is never mentioned in any of the epistles except the book of Hebrews. Therefore, tithing is not part of Church Age doctrine or practice.