

## INTRODUCTION

One must carefully study the scriptures which are presented in support of any doctrine put forward by any source. What does each scripture say? What does each scripture not say? Is the scripture relevant to the doctrine in question? Does it contain an incorrectly translated word? Study the scripture in its context. To which party or time period in history does the scripture apply? What does the scripture presume about the beliefs or knowledge of the party to whom it is addressed? Does the scripture establish present doctrine, or does it only inform us of past circumstances? This study is forwarded as a case in point about thorough and careful study, since it concerns a topic most folks have not thought to research. Most folks presume that all established practices of predominant Christianity are correct.

You know what various sources have taught you about tithing and giving offerings to a church. This study will reveal that the subjects of tithing and giving have been given self-serving twists by most of this world's church organizations. They should fear that the truth about these subjects would reduce their income - you might actually give more, but not as much to them. I hope this study will inspire you to take a closer, honest look at what you believe, and how you receive any teaching presented to you. What matters most is the written word of God.

I can tell you that it is exciting and comforting to discover what the Bible actually says. In most cases, it has something better to say than what one has been told by most churches and preachers. There is only one version of the truth which is actually true. We should love that truth. Part of the truth is that we should make an effort to understand the Bible, and then live accordingly - growing in grace and knowledge. If you don't conform to all the doctrines of a church, you might be accused of resisting the authority of God, which the church claims to exercise. Not following the Bible is what I call resisting authority. Your salvation concerns your heart, and your sincere and honest relationship with God. It is an individual matter, not conferred through group affiliation.

Churches love to receive money. Even churches which teach that Old Testament laws are done away, find justification for asking folks to send 10% of their income to them. Who really needs our help the most? How much does God hope we will give, and with what attitude? Is there a 10% giving requirement for us, or is giving entirely voluntary? And importantly, to where should we direct our giving? Let's find out by going through the scriptures, including those often cited as supportive of common teachings about tithing. Carefully read each scripture listed, next read the comment following it, and then really think about what the Bible says.

## BIBLE STUDY

### Gen 4:3-7

The offerings made by Cain and Abel are the subject of this passage. An offering is something given voluntarily. This scripture provides no support for a tithing requirement. It does suggest that we can worship God with offerings, and that our offerings reflect our attitude toward God.

### Gen Ch 14

Abram gave Melchizedek a tenth of the stolen goods he retrieved from the kings whom he defeated, but kept none of the remaining goods. Instead, he returned them to the parties from whom they had been stolen. There is no instruction in this scripture that we should follow Abram's example. There is no reference to Abram having a custom of tithing. Later, we'll see that tithes were agricultural products which were to go to the Levites, who cared for the temple.

We can make assumptions all day long. But if we are being honest in our Bible study, and if God has any important instruction for us, then God must have said it clearly somewhere in His written word. This passage is not a clear command for us to tithe, but rather tells us what Abram did. Certainly, it was not wrong for him to give a tithe of the retrieved goods.

### **Num 31:25-54**

The Lord required that the spoils of this war to be divided equally between the warriors and the rest of the people. Then He required not 10%, but instead 2% of what the people received be given to the Levites who kept charge of the tabernacle; and 0.2% of what the warriors received be given to Eleazar the priest. There is no command here that such a division must always be done with the spoils of war, but only that this is what the Lord wanted done in this circumstance.

### **Gen 28:10-32**

God promises great blessings to Jacob. Then, Jacob makes a conditional vow to God that if God will be with him, give him food and clothing, and bring him to his father's house in peace, then he would give to the Lord a tithe of everything God gives to him. How the Lord would receive tithes directly or by proxy is not clear. God had told Jacob that he would inherit the land where he was, but he died without receiving it, and so did not tithe of it, however that could have been done. The land was later inherited by his descendants (the Israelites) whom the Lord delivered from Egypt. There is no mention in later scriptures of Jacob tithing anything. Jacob's personal conditional promise to give God 10% is what Jacob vowed, and cannot be construed as a commandment upon all other persons thereafter.

### **Ex 35:4-9**

The Lord commanded that an offering be taken up. Items needed for the tabernacle were sought. This offering was not required of everyone, but rather only those with willing hearts. No percentage could apply, since how much anyone gave was determined by the inclination of their heart. What we learn from this scripture is that God values willing hearts. And indeed, His spiritual temple, the church, is also built of those with willing hearts. Christianity is voluntary - it should not be coerced. Also in Exodus, there is no mention of tithing in relation to the manna which was provided and gathered. There is also no mention of tithing the spoil taken from the Egyptians when the Israelites departed. And again, how would the Lord receive it?

### **Lev 27:26, Deut 26:1-11**

The firstborn of animals and the first of the produce (firstfruits) were to be offered to the Lord. This is not tithing, but rather a completely different category of worship. Most folks were engaged in agriculture at that time. Of course those without animals or crops were exempt.

### **Lev 27:30-32**

Finally, the tithing command is put forth, and it is a tithe of all produce and livestock. From here on through the Bible, tithing is only mentioned in relation to agricultural products. But if one wanted back something that was tithed, such as a basket of fruit, they could get it back by paying the price of its value plus 20%. So in this case, money replaced food, but that money could be used by the Levites to purchase food. In the case of livestock, only the tenth animal was the tithe. If one only had nine animals, they did not have a tenth to give.

### **Num 18:21-24**

Here we read that the tithes went to the Levites. The Levites cared for the tabernacle, and later the temple, and did not have sufficient land on which to grow crops or raise animals, nor the time to do so. The other tribes had been assigned productive land.

**Num 18:25-30**

The Levites were to give a tithe of the best they had received to the priests. In Mal 1:6-8, one can read how the Levites later came to not be tithing the best of what they had to the priests. So we read, "Will you rob God?" The priests represented God, who took this affront personally

**Deut 12:17-19**

Items being tithed may not be eaten at one's home, but must be eaten at the place to which they are to be brought - the place that the Lord chose. And the Levites were also to eat. But why is anyone eating of what they are tithing to the Levites? See the next scripture for an explanation.

**Deut 14:22-27**

In verse 22, the word often translated "increase" should be translated "produce" (as well as in Prov 3:9). So forget formulas for figuring increase as one's profit from a business.

Tithing did not concern money. It was not an income tax. It was 10% of food. We read that the Israelites were to eat before the Lord, in the place He chose for His name (Jerusalem), of the tithe of grain, wine, and oil; and also the firstborn of the herds and flocks. We don't read that it would all be consumed in a few days - an impossibility, even with extreme gluttony. The whole point of bringing a tithe of agricultural production to the Levites, was to feed the Levites all year long. If it were all consumed by the bringers and the Levites during the three annual festivals when it was brought, the Levites would have faced starvation between each festival!

If the journey was too long for someone to bring the tithe of food, it could be sold and the money brought. The money could then be used to buy food, drink, and animals near the festival location (Jerusalem) - whatever items they desired. But it would not make sense that one would buy all of those food items to either consume or keep only for one's family. If the way had been too long to bring such things, it would also be too long to take them back home. The money was simply to be converted back into food for the Levites, except that some of the food could be consumed during the festival. This concept has proven too difficult for some folks.

Amazingly, some churches have suggested that the tithe being eaten was an additional tithe, or "second tithe" saved up for consumption by one's family. This would double the amount of products to be brought to the festival. And of course no family could consume 10% of their yearly food production during just three annual festivals. Further, some have said that if the tithe were turned into money, that money could be used to offset one's travel and lodging expenses, or to buy any kind of gift that they wanted for themselves, not just food and drink. Never mind that there is no supporting scripture for that concept. Indeed, the scriptures which describe converting the tithe into money do not mention a second tithe, but rather "the tithe". It should be clear that the tithe was food, and if sold for money by those making a long journey, was to be turned back into food. Some of the food could be consumed by those attending the festival. The concept of a second tithe is poorly reasoned and clearly unfounded.

**Deut 14:28-29; 26:12-15**

Here the Israelites are instructed that every third year, Israelites were to store the tithe near where they lived, so that not only Levites, but also the poor, orphans, and widows living nearby could come and eat of it at anytime during the year. Local storage simply insured that every third year, needy folks, in addition to their continual right of gleaning (Lev 19:9-10; 23:22), would also get to partake of the harvested tithe. Every third year, it was not taken to Jerusalem. Some churches have claimed that this scripture requires a "third tithe" in addition to a first and second tithe. Again, this is unfounded. No scriptures differentiate additional tithes. It would seem that only greed could have inspired the idea of second and third tithes.

**Deut 16:16, Ex 23:14-19**

At the three festival seasons, men were not to appear empty. Reading both scriptures, it appears they would be bringing produce. It was brought to Jerusalem, the place where the Lord had chosen to place His name, which is also where the temple was located that was cared for by the Levites. Levites typically served on a rotation, except all served during the festival times.

**Mal 3:8-10**

These verses are often presented out of context. A reading of Malachi reveals that it is largely addressed to the Levites. While the Levites received a tithe of the agricultural products of the people, they were to in turn tithe on that tithe to the priests. Most of the Levites were not priests, but carried out many other duties. In any event, this scripture shows that tithing was for agricultural products. They were put into "the storehouse". Had tithes been money, one would have expected reference to a treasury. The temple was destroyed by the Romans in 70 AD, and over 1 million people, many whom were visiting for the Passover, were slaughtered, effectively halting the operation of the temple and the tithing system.

**Matt 23:23, Luke 11:42**

Jesus confirms that the Levites should be receiving a tithe of agricultural products. But His purpose was to contrast the scribes and Pharisees, carefully counting out the smallest of seeds, with their failure to understand the most important spiritual principles of justice, mercy, and faith. This scripture does not tell us that we should be tithing anything to anyone today.

**Luke 18:9-14**

This parable of Jesus is directed at self-righteousness. The Pharisee listed the things he did which he believed illustrated his righteousness. He stated that he fasted twice per week, but of course there was never any command to do this. That he fasted was something extra which he did because he was, in his opinion, so good. And he stated that he gave tithes of all he possessed. Yet, there was never a command to tithe anything other than edible items. So the fact that this self-righteous Pharisee was giving tithes of all he had cannot be taken as a command for us to do the same thing. It is simply what he chose to do. And what did that benefit him? Christ shows in this parable that the attitude of the repentant sinner, not the Pharisee, was what God honored. Also note that parables are allegorical stories, contrasting extremes in order to convey important lessons, and do not describe actual persons or events.

**Heb 6:20; 7:1-10**

We read that Jesus was made High Priest forever, after the order of Melchizedek (see Psa 110). This scripture recognizes that Abraham gave a tithe of the goods he retrieved through war to Melchizedek, who was worthy of this honor and worship. This scripture reasons that the yet unborn Levites, future descendents of Abraham, paid tithes to Melchizedek, as it were, by way of Abraham. This showed that Melchizedek was greater than any human priesthood. This passage does not contain a command for any party to tithe of anything to any other party.

**Heb 7:11-26**

Here we are told that the priesthood has changed from Levi to Melchizedek, Jesus having come from the tribe of Judah. It tells us that since there is a change in the priesthood, there is necessarily a change in the law. Just about all churches say this refers to a change in the law concerning to whom tithes should be paid, as though the subject of this scripture was tithing. Such a claim is laughable - nothing but unscholarly reasoning to create a justification for demanding tithes to a church. And note that churches expect tithes in the form of money, presuming that churchgoers do not know that tithes were only ever foodstuffs, and that the change to requiring money will not be a subject of inquiry by parishioners.

It is clear that the subject at hand is a change in who was to be priest, since the law never mentioned anything about Judah being involved with the priesthood or giving attendance at the altar. Tithing still went to the Levites - they weren't replaced - but the Levitical high priest was certainly replaced by Jesus Christ as High Priest. Jesus atoned for our sins by sacrificing Himself. Most Levites were workers in the temple, but only a few were priests, and one was the high priest. The priests received a tithe from the other Levite workers. After Jesus returns, He will sit in His temple, and will take individuals from among the gentiles to serve as the Levites once did (Isa 66:21, Mal 3:1). So when there is a temple, there must be Levites. At the end of the Millennium, when the city of the New Jerusalem arrives, there will be no need for a temple in it (Rev 21:2,22). It is not like the Levites are presently done away with forever, and replaced with ministers of some church. Only the Levitical priesthood has been replaced with Jesus Christ, our High Priest from the tribe of Judah.

If tithes were now to go to persons other than Levites, where can we read about the new human priesthood of Melchizedek, to whom we should give 10% of our foodstuffs? Interestingly, we can read in 1 Pet 2:5-9 that Christians are a royal priesthood, and a spiritual temple. They have received spiritual food - Christ, the Bread from Heaven (John 6:48-58). But if Christians are priests of Melchizedek, one might speculate that they should tithe to themselves - a ridiculous idea. But of course there is no command in the Bible to tithe to anyone but Levites.

Almost all the churches of this world teach that their ministers are the special replacements for the Levites, and so claim that they should receive tithes. But they do not ask for tithes in the form of agricultural products three times in a year. Prevailing Christianity does not even celebrate the Biblical festivals during which tithes were once brought to the Levites. Churches expect 10% of folk's monetary income on a regular basis. Money is more flexible, and cannot spoil. There is simply no scholarly way to make the jump from food three times per year for Levites caring for a physical temple, to money given regularly to a church organization.

### **1 Cor 9:7-19**

Paul makes clear that those who preach should have their needs cared for by Christians. He does not say that everyone should give 10% of their assets to those preaching the gospel. He does not try to invoke tithing, but instead cites Deut 25:4, which states that one should not muzzle the ox that treads out the corn. If there was ever a place to clarify a redirection of tithing, this was Paul's opportunity. But in fact, tithing still went to the Levites at the time Paul wrote. Otherwise, Paul would not have had to initiate a voluntary collection of food for the saints in Jerusalem. Paul doesn't hint that ministers of Christ are the replacements for the Levites. He pointed out that those who attend the altar also eat of the altar, which would be the Levites. And then, as a separate point, stated that those who preach the gospel should live of the gospel. He didn't say that preachers should live in luxury. He didn't mention costs for church buildings. In verse 18, he stated that he preached at no charge, avoiding any abuse of his right to assistance. How many preachers today attempt to emulate Paul's example? How many abuse their position?

### **Matt 25:31-46**

This is the prime scripture about giving in the New Testament. It is abundantly clear as to how we can give to our High Priest, Jesus Christ, of the order of Melchizedek. We need merely help those in need, and Christ will personally consider that we did this for Him. The same principle is found in Prov 19:17. This scripture does not tell us how much time, money, food, clothing, or other items to give to those in need. It certainly does not tell us to tithe to any church entity. Instead, the recipients are those who are needy and downtrodden. Of course, it is also in order to support the needs of those who preach the gospel in good faith, as covered in earlier comments.

**James 1:27**

Here we are told to care for the orphans and widows.

**James 4:17**

We are told that if we fail to do good, we have sinned. Not giving must be a failure to do good, since doing good almost always requires giving of time, talent, or resources. If you only want to get, you are still a selfish carnal individual. And so many evils are the result of selfishness.

**Gal 6:9-10**

We should do good to all, especially our brothers and sisters in the faith. Again, to do good is to cheerfully part with what we have. Notice that doing good to all means that your giving must go out in many directions - to many different recipients - not to a single recipient like a corporate church entity. Likewise, Jesus' admonitions in Matt 25:31-46 (listed above) require giving in many directions. How embarrassing, if you had to tell someone, "I'd love to help you, but I sent all my donations to the church!"

**Heb 13:16**

Here we are encouraged to do good and share with others.

**Matt 19:21**

Here, Jesus encourages a man to sell all that he has, so that he will then have treasure in Heaven. That sounds like a 100% donation, doesn't it? That man no doubt already tithed to the Levites. He didn't say, "But Lord, I already tithe!" He knew what Jesus had asked him to do, and he couldn't bring himself to do it. He couldn't let go of his possessions. If you could go back in time, wouldn't you scream at that guy, "Sell! Sell! Sell!"?

**Matt 6:19-21**

Our heart is linked to where we have saved our treasure. Our treasure might be material things on earth, or spiritual things in Heaven. So giving of our material blessings to help others, clearly indicates that we should shift from getting to giving. In turn, as we help those in need, and our material resources are reduced, our lasting spiritual treasure grows. The spiritual treasure is a completely different and far better type of currency.

**Prov 3:27-28**

Do not hesitate to help someone who you can help. Don't put them off. You should be motivated to help them immediately, if your heart is right.

**Prov 11:25; 22:9**

A generous person will be blessed and be made rich. But don't be surprised or unthankful if the blessings and riches happen to arrive in some other form than material possessions or money.

**2 Thes 2:16-17**

It is important to do good work, and use good words.

**Rom 12:9-20**

We must be kind to all, and give to those in need, including our enemies. Verse 20, likening helping our enemies to heaping coals of fire on their heads, is often misinterpreted as making them feel guilty. But in fact, this was how one would help others to light their fire, by giving them coals from your fire, which were carried in a container on the head (the smoke and heat rising upward instead of into one's face). Despite differences which any folks might have, it was a custom that they were to put those aside, and help each other obtain the basic need of fire.

### **1 Tim 5:8**

It is very important to provide for your own family. So one must do this first before being able to give to others in need. But even if one is short on money, they may have some time and talent with which to help others. Write, call, visit, share, loan, sing, listen, pray!

### **1 Tim 6:6-10**

Our contentment should come from being kind, not accumulating wealth. Those who desire to be rich in money and possessions can fall into a materialistic trap that leads to foolish and sinful behavior. This scripture tells us that the love of (getting) money is a root of all kinds of evil. Instead, we should love to give money, or other types of assistance, to those in need.

### **Matt 6:1-4**

Do not broadcast or advertise your giving. If it was done with the right motive, you should not desire the recognition or praise of men. It only matters that God knows your heart.

### **Matt 6:24-33**

Jesus makes clear that one cannot serve both God and money. Yet today, many folks find themselves living in a world more prosperous and comfortable than that experienced by the early church. Many scriptures focus on the provision of basic needs - food, water, clothing, and shelter, including this passage. Our needs (not necessarily our wants) will be met if we put the Kingdom of God first.

### **John 10:10**

Some churches, such as those preaching the "prosperity gospel", suggest that the meaning of this scripture is that Jesus wants folks to be abundantly rich in money. Yet a careful reading indicates that Jesus wants us to have life abundantly. Abundant life would be eternal life, would it not? And that life is far more valuable than some money in this age. Reading onward from this scripture, Christ talks of laying down His life. He didn't do this so we could have lots of money in this life, but rather eternal life. If you have treasure in Heaven - eternal life awaiting you - then you are infinitely richer than Warren Buffet, or anyone else with lots of money.

### **2 Cor 9:6-7**

Here we read that the more one gives voluntarily, and not of necessity (such as a church requiring tithing?), the more they will be blessed. We also read that God loves a cheerful giver. A selfish attitude would be to give only because of wanting to receive a reward - like a rebate larger than the gift. God does not run a casino, nor does he promise a large return on your "investment". If He did, folks would give only because they expected to get more back. And some do, since many churches teach that your sowing must be done by contributing to the church, in order for you to reap bountifully. But the analogy of sowing implies seeds of giving, planted in many places - benefiting individuals in real need. Further, a Christian should be motivated to give, even with no promise of a blessing to follow in this life, just because they are a generous and caring person. A Christian knows that eternal life is priceless, and that this gift will come by grace in its time.

### **1 John 3:17-18 and James 2:14-17**

If you shut up your heart from helping someone in need, how can it be said that the love of God abides in you? Love is giving. Selfishness is getting and keeping. Loving only in words is just not sufficient. We must have the kind of love that is motivated to do something - giving as we can. To be able to give or serve in any way is its own reward - would that more folks would discover this.

## CONCLUSION

It is clear that giving is voluntary, and that it should be done cheerfully. Giving is certainly a form of worship. And to help those in need is a way to give directly to Christ. One may donate to a church as they believe it deserves, but no one is required to give 10% of agricultural products or money to any church organization. Even during the time of tithing agricultural products, those engaged in other trades did not tithe. So if we were to justify converting the tithing law from foodstuffs to money, and replace the Levites with churches, it would still be only farmers who would need to send money to churches!

Some churches pull in the scriptures concerning the giving of the firstfruits and the firstborn, and mix these with tithing, to require that one give the first 10% of their money to the church. But again, firstfruits and firstborn were agricultural products. Now, with the spiritual meaning, Christ is the first of the firstfruits, and those who are His are also firstfruits (1 Cor 15:20-23, James 1:16-18). Christ is also the firstborn (Col 1:15-18). Likewise, lambs no longer need to be sacrificed, since Christ was our Passover Lamb (John 1:29, 1 Cor 5:7-8, 1 Pet 1:17-20, Rev 5:11-12; 7:9-10; 13:8; 22:1-3). Spiritual things are most important. But because we live in physical bodies in a physical world, it is still appropriate to give physical things to those needing them. And we should also help others spiritually as we able and have opportunity.

Some churches are known to ask members to contribute 10% of any past years of income, upon which they had not paid any tithe. And of course this and other requirements are derived through creative application of Old Testament scriptures to "present circumstances". Clearly, most churches make little effort to retain other teachings originating in the Old Testament. Apparently, only scriptures which have to do with money have the most appeal. And how ironic it is that those parties who should be purveyors of spiritual guidance should so often seem materialistic. They say that giving 10% of your income to the church is a test of your faith, as to whether you will put God first. You could challenge them to instead put the clear teachings of God, as found in the Bible, first.

*"Is it faith to understand nothing, and merely submit your convictions implicitly to the Church?"  
- John Calvin*

While tithing of anything to any party is not a requirement for any Christian, there is no limit to how much one may give to assist those in physical or spiritual need. Direct involvement is rewarding. The person in need may be a friend, a neighbor, or a stranger. Other times, one might elect to help some folks in physical need through a charitable organization, Supporting a ministry that truly helps those in spiritual need is also valid. Before giving to a nonprofit organization, it would be prudent to investigate how the funds are managed, and how effective is the work it does. We must be good stewards of the blessings we have, making sure that our giving is well-directed.

Besides money, one may also give of their time, talent, and any other type of possession, as fitting the need encountered. Visit the lonely and sick, do physical work for a charity, help someone understand the Bible, and spend time in prayer for those needing God's direct help. It all comes down to the most important thing God is hoping to see in us - a kind, caring, and generous heart. We have received so much from God. Is it not God's hope that we should reflect that kindness toward others in need?

*Feel free to distribute this study to others !*

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