

# Rethinking the Tithe

## Part 1

By Douglas Weaver

In modern Christian circles the practice of tithing has, for all intents and purposes, become a litmus test for one's commitment both to God and to the local church. Indeed, for some congregations one is not allowed to "minister" if he or she is not a consistent tither. And as one recent church billboard read, "Tithe if you love Jesus, anyone can honk." Now admittedly, this is one of the most blatant displays I have personally seen, but it gives voice to a mentality that has become a core tenant of faith in both independent and mainstream churches: namely, that tithing is a God-ordained practice that finances the kingdom of God, and facilitates the blessing of God in one's life.

In this article I intend to examine an aspect of this idealism that is either avoided or simply unknown. For in as much as many have undertaken the argument of whether tithing is a valid practice under the new covenant, an issue I leave to the discretion of each individual, few have considered the purpose for which God initially instituted the tithe. Ironically, the purpose of tithing proves to be a more fascinating and understandable than the circular, often ambiguous arguments of its validity. So then let's begin with a careful examination of the institution of tithing by the Lord in Deuteronomy, and then consider several modern positions of the practice in light of what we discover.



First, it is necessary to understand that tithing took on two distinct forms depending on the period of Israel's history that you consider. While in the wilderness the Lord commanded that the entire tithe should go to the sons of Levi in return for their service at the tent of meeting (Num. 18:11). However, when Israel settled in Canaan God, redefined the practice of tithing since the lifestyle of the people and their subsequent interaction with the priests and Levites markedly changed. It is this second form of tithing that the current practice is supposedly modeled after and therefore becomes the subject of our enquiry.

We find its institution in Deuteronomy 14 immediately as Israel is preparing to cross the Jordan and enter Canaan. Now I will warn you, the scripture you are about to read will challenge your current understanding of this popular Christian paradigm. It is a direct quote from the New American Standard version and only the emphasis of certain words has been added.

You shall surely tithe all the produce from what you sow, which comes out of the field every year.

*You shall eat* in the presence of the Lord your God, at the place where He chooses to establish His name, *the tithe* of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the Lord your God always.

If the distance is so great for you that you are not able to bring the tithe, since the place where the Lord your God chooses to set His name is to far away from you when the Lord your God blesses you, then you shall exchange it for money, and bind the money in your hand and go to the place where the Lord your God chooses

*You may spend* the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there *you shall eat* in the presence of the Lord your God and rejoice, you and your household. (Deuteronomy 14:22-26)

Before we continue you may want to read this passage again. In fact you may want to read it out of your own Bible just to verify that I quoted it correctly. When you are sufficiently satisfied that it really does read this way, I encourage you to read on.

In verse 22 it is clear that the Lord is commanding Israel to tithe saying, "You shall surely tithe..." However in the next three verses He clearly articulates His intended purpose for the tithe; an even cursory reading of which reveals a conflict with the current paradigm of the tithe. So striking is the contrast that an honest student of the Word must ask the following questions:

Who does the Lord say should eat the tithe?

And who has control over the usage of the tithe?

Without question the answer is, the tither, "...so that (they) may learn to fear the Lord (their) God always." In fact the Lord even sanctions the tither to convert his or her tithe into money and subsequently "...spend the money on whatever (their) heart desires"!

How can this be! Have we not been taught that the tithe belongs to the storehouse so that there might be meat in God's house? Have we not also been taught that we will be cursed if we eat our tithe? And have we not been taught that we learn to trust, or fear, the Lord by giving our tithe away, not by consuming it ourselves?

Yet God Himself commanded that the tithe be eaten by the tither, and that in so doing they would learn to fear the Lord. He even went so far as to sanction the purchase of strong drink with tithe money for the express consumption of the tither!

### **Pause and Think**

What do you make of this passage in the light of modern Christian teaching? Is it possible the current paradigm is flawed? Could it be that the current teaching is filled with enough truth to sound biblical, but in reality is designed to bring believers back under the Law. Most importantly, would you be willing to reconsider your position on this paradigm and judge its validity by the Word? If so, read on.

Let's begin by examining this opening passage, for it seems to stand in direct opposition to the current paradigm of the tithe. In verse 22 it is clear that the Lord is commanding Israel to tithe saying, "You shall surely tithe..." However the next three verses express His purpose for the tithe. Who does He say should eat the tithe? You! It is to be eaten by the tither, "...so that (they) may learn to fear the Lord (their) God always." In fact the Lord even sanctions the tither to convert his or her tithe into money and subsequently "...spend the money on whatever (their) heart desires"!

How can this be! We've been taught that the tithe belongs to the storehouse so that there might be meat in God's house. We've been taught that we will be cursed if we eat our tithe. We've been taught that we learn to trust, or fear, the Lord by giving our tithe away, not by consuming it ourselves. And yet God Himself commanded that the tithe be eaten by the tither, and that in so doing they would learn to fear the Lord.

## **The Lord's Mind Regarding The Tithe**

To truly understand the Lord's mind concerning the tithe we must examine His instructions to Israel in their application of this practice. If you read the rest of Deuteronomy 14 you see that there was actually a three-year cycle of tithing. The first two years were to be used as a celebratory feast by each individual family and the third year the tithe was to be given to the Levite, who would then redistribute it to the alien, the orphan and the widow. Deuteronomy 26:12 further clarifies this point saying,

*When you have finished paying all the tithe of your increase in the third year, the year of tithing, then you shall give it to the Levite, to the stranger to the orphan, and to the widow, that they may eat in your towns and be satisfied.*

So then there is a distributive aspect to tithing, however the guidelines are very clear: for two years the tithe is yours to consume and the third year it is given to someone who will redistribute the tithe to the stranger, orphan and widow. To further clarify the matter, the Lord indicates that the two-years tithe is to be used for a feast or celebration or, one could even argue, a vacation. For did not the Lord sanction the conversion of the tithe into money and then allow the tither to "...spend the money on whatever their heart desired." Then the third-year tithe would insure that the storehouse would be full so that strangers, orphans and widows would be properly cared for. And since each family would be on a different harvesting cycle the overall effect is that feasting, celebration and giving were perpetual within Israel.

Indeed, it becomes obvious that the Lord instituted the tithe as a method of insuring that His people would set aside annual time to enjoy His blessings, remember His faithfulness and acknowledge His love for those less fortunate. One can easily see how beautiful and wonderful this system is, and yet how distorted and manipulative it has become.

Speaking of which, let us now turn our thoughts to modern Christianity's version of this divinely instituted practice beginning with what has become the cornerstone passage for its defense--Malachi chapter 3.

## **The Matter of Malachi**

"Will a man rob God? Yet you rob me. "But you ask, 'How do we rob you?' "In tithes and offerings.

You are under a curse-- the whole nation of you-- because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house.

Test me in this," says the LORD Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it.

Is it true that the Lord is addressing the mishandling of the tithe in this passage? Yes. And is it true that He delivers a strong rebuke and speaks of a curse for their errors? Most certainly! However, the important question is, to whom is He speaking? To find this out we must look at Malachi 2:1, which reads, "**And now this commandment is for you, O priests.**" For although Malachi begins as a general address to Israel, from this point on to the end of the book Malachi is addressing only the sons of Levi.

You see it was they who had defiled the nation by robbing the Lord, for they were spending the tithe on themselves and neglecting the alien, orphan and widow. Indeed, the all too familiar verse 9 is not saying that the whole nation is robbing God; rather the priests were robbing not only God but all of Israel as well! For in as much as they neglected the alien, orphan and widow, they brought a curse on the whole nation effectively robbing them of the blessing of God.

Remember, only the third-year tithe went into the storehouse. Therefore, it is only that portion of the three-year cycle to which the Lord is referring: the portion over which the priest held responsibility. How ironic that the passage of scripture so widely used to validate and impose the practice of tithing is actually speaking against those who collect them!

## **And What of Abraham?**

There is also the matter of Abraham, the father of faith, who is said to have instituted the concept of tithing in his giving 10% of war spoils to Melchizedek, with the New Testament proof text for this argument being the discourse in Hebrews chapter 7. But what truly is the point of this passage? Is it really saying that, since Abraham paid

tithes we should also? Remember, the writer of Hebrews is arguing in favor of a new covenant and priesthood that does away with the old. Would it make sense then to reinvigorate practices under the old covenant when the purpose was to substantiate the replacing of the old with the new? Indeed, an unfiltered reading will support the fact that the writer is effectively invalidating the old covenant, with its associated practices, by showing that Abraham, acting as the representative of all who believe, has tithed once and for all - for Levi, even for you and I!

Unfortunately, the somewhat ambiguous nature of the Hebrews passage, gives rise to debate and speculation. And though most scholars agree that Abraham was not intentionally tithing since the law was more than 500 years distant, there is simply not enough information to establish doctrine either way. Historical records indicate that the practice of sharing a percentage of the spoil with spiritual figureheads was customary in Sumerian culture - a culture in which Abram was immersed. Still, there is no way to mount a conclusive argument. What we do know is clearly articulated in Deuteronomy when God instituted the practice throughout Israel. Beyond that we are simply exercising our opinion.

## **Conclusion**

"So then brother," you may now be asking, "what is the Lord's will concerning tithes and offerings?" What an excellent question, with such a simple answer.

Remember, the tithe was a mandate imposed upon a people who did not have the Spirit of God dwelling inside them. They required a Law written in stone, for their hearts, not as yet transformed, were incapable of having the Law of the Spirit of life in Christ Jesus written on them. We, having been indwelt by the Spirit of Christ, have no need for the Law. Rather, we walk in His life and we give as liberally as we wish. As our dear brother Paul has said in 2 Corinthians 9:7:

"Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver."

Am I then saying that tithing is not a New Testament principle? Absolutely!

However, even if it were, the modern Christian paradigm regarding its purpose and practice would still be grossly errant. Simply put, the tithe was always for the people:

be they tither, alien, orphan or widow. So then what has God revealed as His nature and intention in this matter? First, that we should feel free to enjoy the blessings of the Lord and celebrate Him according to our abundance. Second, that there should be no poor or needy amongst us for the Lord has blessed us that we might be a blessing.

Remember, the law was crucified in Christ Jesus, and He has become the end of the law for all who believe. We are, therefore, no longer constrained or directed by a set of rules, but by His Spirit. And since the Spirit of Christ dwells within us we no longer need an earthly law to direct our generosity. Rather, we walk by His Spirit, giving as He provides and directs, thereby fulfilling the law, not by our adherence to it, but by our living of it.

Beloved, there is much more to consider with regard to this matter but this is a good stopping point to allow for study, prayer and meditation. In part 2, we will consider the questions of "Why?" and "How?" the doctrine of tithing has become so prevelant in modern Christianity.