

# A TITHE of Everything



**GOD FIRST**  
ADVENTIST STEWARDSHIP MINISTRIES

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**H**ow would you feel if your hairdresser had to leave in the middle of a haircut? To comfort you, he explains that he has completed the haircut partially; meaning that he cut the front part and not the back. This illustrates the huge difference between partial and complete. Many sincere believers have asked the question: On what should one tithe? On the total income received or on a portion of the income? Does it make a difference? To answer this question we will revisit some foundational biblical passages about the practice of tithing that will provide an “it is written” answer to our inquiry.

## Part I: Examples From Tithers

The first biblical reference to tithing practices involves Abram (Gen. 14:20). God granted him a great military victory over a coalition of four kings. On his return from the battle, during which he had rescued his neph-

ew Lot and others who had been captured by the four kings, he met Melchizedek, the king and priest of Salem. Abram’s natural reaction was to give back “a tenth of everything” in response to the protection and the material and spiritual blessings received.

This biblical story points, among other things, to the principle that tithe is based on all increase. In this particular circumstance, the “everything” acquired by Abram represents the “food,” “goods,” and “possessions” that were taken from Sodom and Gomorrah (Gen. 14:11, 12, 16) and probably what the defeated army had left behind. Angel Rodriguez follows an identical line of thought: “Genesis 14 deals with properties, and the loss and recovery of goods”—Angel Rodriguez, *Stewardship Roots*, p. 43. The items constituting the spoils of war taken by Abram were definitely diverse, and so was his tithe. Abram’s example is of the utmost value as it preceded the creation of the Israelite na-

tion and its priesthood system, thus pointing to the universality of the practice of “tithing everything” for believers. Ellen White makes the same application: “As did Abraham, they are to pay tithe of all they possess and all they receive”—E. G. White, *Counsels on Stewardship*, pp. 66, 67.

The second biblical reference to tithing comes from the story of fugitive Jacob (Gen. 28:10-22). It is not about the actual practice of tithing but about the promise to God made by the runaway patriarch: “Of all that you give me I will give you a tenth” (Gen. 28:22). This promise was made as he worshipped the God who committed Himself to be with him and bless him. Jacob’s commitment was to tithe from “all.”

One can understand the criterion “of all,” a practice that Jacob used to return tithe, by considering the nature of the possessions that he acquired. Previously, God had given him the promise of “heaven’s dew and earth’s richness—an abundance of grain and new wine” (Gen. 27:28). Jacob made his commitment to tithe in anticipation of the fulfillment of this divine promise. The unfolding of his life tells us how the promise was actually realized. After 20 years of service, Laban agreed to pay him and gave him his wages (Gen. 30:28). He became the owner of large flocks, servants, camels, and donkeys (Gen. 30:43). His wealth was not limited to livestock; it

was also in monetary form. He bought a plot of land with pieces of silver (Gen. 33:19) and gave significant amounts of silver for his sons to buy provisions from Egypt (Gen. 42:25). When he moved from Canaan to Egypt, be-



sides livestock, he brought the “possessions” that he had accumulated (Gen. 46:6). As it was a time of severe famine, his “possessions” undoubtedly consisted of nonagricultural products. The wealth of Jacob was diverse.

If we accept that Jacob was true to his promise of returning a tithe “of all” that God would give him, we can conclude with confidence that he tithed from his livestock, from the silver that he acquired, and from the other possessions that he had accumulated. Israel, as the nation descending from Jacob, adopted this principle of tithing in faithfulness to the vow made by the patriarch.

## Part II: Instructions About Tithing

An important text used to support the

practice of tithing is Leviticus 27:30-32. Interestingly, this passage speaks about tithe from the products of the land and is one of two instances where the tithe of livestock is explicitly mentioned. Can we conclude that other items that constitute personal wealth can legitimately be excluded from the tithing exercise? Some have gone as far as to conclude that a business person, a mechanic, a teacher, a builder, or anyone earning an income in cash should be exempted from the experience of tithing. How should we understand Leviticus 27:30-32?

The broader context of Leviticus 27 provides instructions concerning what the Israelites were generally devoting to the Lord, and about the possibility of redeeming and exchanging some of these things using money, or more precisely, silver shekels. This non-exhaustive list enumerates person (vss. 1-8), animals (vss. 1-13), house (vss. 12-15), family land (vss. 16-21), fields outside of family land (vss. 22-24), and the tithe of the produce of the land and the herd. They could exchange the tithe of the produce of the land devoted to God for cash by adding 20 percent to its value, but no provision was made for exchanging the tithe of animals.

Regarding tithing, the emphasis on land, produce, and herds (vss. 30-32) can be understood by the fact that in those days the economy of Israel was predominantly agrarian. It was expected that people would devote the product of their labor to the Lord. However, ignoring the fact that the income and wealth of some people were already counted in monetary form (silver shekels) would be intellectual dishonesty. The multiple references to silver shekels in this chapter testify to the

transition to a monetary system. Why is there no mention of or instructions concerning tithe returned from and in cash in this passage? The most probable answer has to do with the primary thrust of the chapter: converting devoted items into cash. Hence, if what was devoted to the Lord was already in the form of cash, there would be no need to mention it in the list found in Leviticus 27. Therefore, it is difficult to disregard the practice of tithing cash income or to find support for partial tithing from Leviticus 27:30-32.

The Gospels do not elaborate much on tithing, but they are not silent either. Ellen White explains this by mentioning that tithing was assumed by Jesus just as was the legislation concerning the Sabbath (*Review & Herald*, May 16, 1882). At least two passages from the Gospels shed light on the tithing practice prevailing among the Jews during the time of Jesus. The accepted practice was to tithe from "all I get" (Lk. 18:12). Jesus acknowledges that this principle was diligently applied to the minutest gain (Matt. 23:23a). Though He condemned the mindset of some worshippers and tithers, with their boasting and self-righteous attitudes, He did not question the practice of



tithing from all that one gets (Matt.23:24b).

### Part III: The Value of a Tithe of Everything

The real value of tithe is not monetary but symbolic. First, it serves to illustrate and acknowledge that God is the “Giver of all things.” The products of the earth, the bountiful harvests, the treasures of gold and silver are His gifts. Houses and lands, food and clothing, He has placed in the possession of men and women. He asks us to acknowledge Him as the Giver of all things; and for this reason, God says, “Of all your possessions I reserve a tenth for Myself, besides gifts and offerings, which are to be brought into My storehouse. This is the provision God has made for carrying forward the work of the gospel”—Ellen G. White, *Counsels on Stewardship*, p. 65. The returning of the tithe is a statement that God is not only the Owner of the tenth but of everything that we receive and of the material world. A partial tithe cannot convey adequately the idea that God is the “Owner and Giver of all things,” but one of a partial Owner. This stands in contradiction to what the apostle Paul declared to Timothy: “The living God, who gives us richly all things to enjoy” (1Tim. 6:17, NKJV).

When God is not acknowledged as Giver of all, we can infer some of the consequences by reading the words of Paul to Timothy: “Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the living God, who gives us richly all things to enjoy (1 Tim. 6:17, NKJV). These consequences include:

- An attitude of arrogance. We boast over what we consider to have acquired by ourselves.

- Trusting in riches instead of trusting in God. If we do not see the hands of God behind our riches, it is easy for our riches to become our gods.

These characteristics are the opposite of what is expected from a spiritual man or woman.

When God is acknowledged as Giver of all, we can also infer some of the results from the words of Paul to Timothy, “Let them do good, that they be rich in good works, ready to give, willing to share, storing up for themselves a good foundation for the time to come, that they may lay hold on eternal life” (1 Tim. 6:18, 19, NKJV):

- Inclination to do good to others. You are good to others when you realize that Someone is good to you.
- Propensity to give and share. A generous spirit results from the conviction



that all was given to us.

- Living today in view of eternity. The good things of this present age are perceived as glimpses of the better things of the coming age but not as the finality of existence.

Second, a "tithe of everything" fosters peace of mind and serenity because it is a demonstration of trust. When my resources are tight, and I still choose to return a complete tithe, it is an utmost exercise of total dependence. The Bible is clear about the relationship between trusting in God and peace: "You will keep him in perfect peace, whose mind is stayed on You, because he trusts in You" (Isa. 26: 3, NKJV).

Have you ever played some trust games? A well-known one is the blind walk. You close your eyes and allow someone to guide you along a maze path. After some time, you experience the peaceful sensation that results from complete trust. This is possible when you keep your eyes closed all along the way and choose not to peek from time to time. Perfect peace is the outcome of perfect trust. A tithe of everything is one of the means set by God for His peace to be manifested in your life.

## CONCLUSION

The examples from the patriarchs and the teachings of Jesus testify to the practice of a tithe of everything. This habit serves as a powerful reminder of God as the Giver of all things. This custom participates in developing good, generous and heavenly focused individuals. In a world of uncertainties and confusion, the exercise of tithing from everything, an apex of total dependence, will definitely contribute to our inner peace. "And try Me now in this," says the LORD of hosts" (Mal. 3:10). What would be our response?