



Tithing in the new testament & the christian church



Tithing

IN THE NEW TESTAMENT
& THE CHRISTIAN CHURCH

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INTRODUCTION

Our previous study on tithing in the Bible indicated that the practice and theology of tithing finds its origin in the Old Testament. This raises some questions concerning the relevance of this law for the Christian church. To what extent is this transfer valid and defensible? If defensible, how much of this legislation should be incorporated into the church and on what grounds is this to be done? Is there any evidence to the effect that Christians supported the gospel ministry through their tithes? We must face and deal with these questions in order to reveal the biblical basis for the practice of tithing in the Christian church. In this subject one can immediately detect elements of continuity and discontinuity between the two Testaments that should be taken seriously by anyone seeking to understand this important topic.

BASIS FOR THE CHRISTIAN PRACTICE OF TITHING

The call to Christians to support the gospel ministry through their tithes is usually based on evidence gathered from the Old and New Testaments.

PRE-ISRALITE ORIGIN

We have already seen that in the Old Testament tithing was not a ceremonial requirement imposed by God upon the Israelites only and exclusively as a result of the covenant He made with them at Sinai. Although the origin of this practice is unknown to the historians of religious ideas and practices, we find it mentioned in the Old Testament before there was an Israelite. At that time it was considered to be something common among God's people, as

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evidenced in the experience of Abraham and Jacob (Gen 14 and 28). Interestingly, Abram gave his tithe to a king and priest who lived in a Canaanite city, but who worshiped Yahweh. Tithe was received here by a person who was not related to the patriarch, suggesting that this practice was not to be limited to a single ethnic group.

SUPPORTED BY JESUS

The saying of Jesus recorded in Matt 23:23/Luke 11:42 is a clear endorsement of tithing.¹ Jesus is condemning the Pharisees for being extremely careful in tithing, yet neglecting “justice and the love of God” (Luke 11:42). Or, as Matthew puts it, “neglecting the more important matters of the law—justice, mercy, and faithfulness” (23:23). Jesus is echoing Amos’ message: religious zeal and commitment to justice, mercy, and love must be kept together (cf. Luke 18:12). Then he added: “You should have practiced the latter without neglecting the other [tithing].”

It could be argued that Jesus was speaking as a Jew and that therefore one should not take his comment as having any value for Christians because after the cross that system came to an end.² But this line of argumentation lacks serious foundation.³ The passage makes the attitude of Jesus toward tithing absolutely clear,⁴ and nowhere else in the New Testament are we informed about a change on his views on this subject.

We should keep in mind that the gospel of Matthew was written long after the resurrection and ascension of Jesus and that it was written for Christians⁵ of Jewish origin. For them, the words of Jesus would have meant a reaffirmation of tithing and not a rejection of it as Christians. On the other hand, Luke was written for a non-Jewish audience, and, in using the words of Jesus on tithing, he appears to be encouraging Christians to tithe.⁶ The words of Jesus, addressed

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originally to hostile Jewish leaders, are now used by the biblical writers to instruct the church. In listening to and reading the Gospels of Matthew and Luke, the Christian communities were being invited to do precisely what Jesus was requiring from his original audience. Christ was endorsing the Old Testament principle of tithing among his followers.⁷

IMPLIED BY PAUL

Paul instructed believers concerning the importance of providing for the needs of those dedicated to the gospel ministry. In 1 Cor 9:13 he is primarily referring to the system used in the Old Testament to provide for the needs of those who officiated in the temple. That was done mainly through the tithe and to a limited extent through offerings (cf. Num 18:8-24). Paul goes on to draw a parallel between priests and Levites and those who were proclaiming the gospel. He seems to be arguing that those involved in the gospel ministry should be provided with their living at least in the same way as was done in the priestly system of the Old Testament. In other words, he is using the Old Testament law of tithing as a model for Christian giving.

The apostle is informing the church that with respect to the support of the ministry, “we ought not do less than the Jewish law requires.”⁸ The implication is that Paul did not consider tithing to be incompatible with the Christian life but that he rather saw it as useful and necessary in the fulfilment of the mission of the church to the world. Notice that the idea that those who proclaim the Gospel should be supported by those who believe the gospel is not Paul’s idea but the Lord’s; Jesus himself, commanded it. The verb translated “to command” (diatasso), designates an official and authoritative declaration given, in this particular case, by the Lord to the church.

BASIS FOR THE CHRISTIAN PRACTICE OF TITHING

POSITIVE PERSPECTIVES IN HEBREWS

The most extensive passage on tithing in the New Testament is recorded in Heb 7:1-10, and reveals a positive disposition toward it. The author is analyzing the encounter between Abraham and Melchizedek, and stating certain significant theological points in his argument. The fact that Abraham gave his tithe to Melchizedek is taken to be clear evidence of the superiority of the priesthood of Melchizedek over the Aaronic one. The passage presupposes that tithing is a divinely-ordained practice. There is no rejection of tithing, rather an implicit recognition of its value and significance.⁹ It is interesting to observe that since Melchizedek was a type of Jesus, one could suggest that, in a symbolic way, Abraham was giving his tithe to “Jesus.”

SUMMARY

We could conclude that tithing is certainly not incompatible with the Christian message and that it cannot and should not be circumscribed to the ceremonial system of the Old Testament. In this respect the Old Testament itself points to the fact that the tithing system existed as an expression of religious conviction long before there was an Israelite. For the Christian, tithing is not just an Old Testament practice with no relevance for believers, but part of the Christian understanding of true stewardship. One could in fact suggest that “the practice of Christian tithing grows out of the Hebrew tradition, and it is there that we discover its rich meaning.”¹⁰

On the matter of tithing, the little the New Testament says about it suggests conformity with the Old Testament principle of returning to God a tenth of everything we earn and reminds us of its purpose and significance. The New Testament condemns tithing as a manifestation of self-righteousness and challenges the believer

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to also practice justice, mercy and love (Luke 18:12; Matt 23:23). The basic purpose of tithing remains the same: The Lord uses it to provide for those who dedicate their lives to the proclamation of the gospel. The theological significance of tithing in the Old Testament lies at the very foundation of Christian tithing.

ELEMENTS OF DISCONTINUITY

Having said this, it is necessary to acknowledge that, with respect to tithing, there are significant differences between the Old and New Testaments that we must take into consideration before arriving at final conclusions. The differences are important but, as we will observe, they do not indicate a radical change in the system or a radical discontinuity.

CONNECTED TO THE SANCTUARY/TEMPLE

Tithing was associated in the Old Testament with the sanctuary/temple as the dwelling of God among his people. Christians consider the Israelite temple totally unnecessary because they now have access to the heavenly sanctuary where Christ is interceding for them before the Father. The church, as the place of meeting for Christians, is not the equivalent of the Israelite temple. In the New Testament it is certainly called a spiritual temple, but it is not to be confused

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with a temple of the same nature and function as the Israelite's. The historical antecedent of the Christian churches is rather the Jewish synagogue, which was a place for worship and for the study of of the Scriptures. Christianity does not have a centralized place of worship that could be associated with a system of tithing.

CONNECTED TO LEVITES AND PRIESTS

The Old Testament cultus was under the control of a priestly system, and it was to the Levites and priests that God gave the tithe. This is not the case in the New Testament. The priestly system came to an end with the death, resurrection and ascension of Jesus, who is now the only one holding a priestly office in the church. There are no Levites in the church. The ministers of the gospel are not to be viewed as priests. Their ministry is patterned after the earthly ministry of Christ and not after the priestly system of the Old Testament. The Christian church does not have priests and Levites to receive the tithe from the people.

LEVITES GAVE A TITHE TO THE PRIESTS

In the Israelite system the Levites received the tithe and then gave a tithe of it to the priests. Since there are no priests in the Christian church, it is simply impossible to follow this practice. It is obvious that in the Old Testament, tithing was directly connected to the Levitical administration of the tithe, making it impossible to transfer to the New Testament the same system that we find in the Old Testament.

SEARCHING FOR PRINCIPLES

Since we find significant elements of discontinuity and continuity between the Old and New Testaments in the area of tithing, it is necessary to conclude that in transferring the practice of tithing to the Christian church, we must look for the underlying principles in the system. That is to say, one must acknowledge that although the external details of the system may vary, there are some fundamental principles or guidelines that can be incorporated or expressed in a different configuration. There are some unchangeable principles in the Old Testament system that can be easily incorporated into Christian theology and practice.

DIFFERENCE PROCEDURES IN THE OLD TESTAMENT

The Old Testament itself indicates that the logistics of tithing can vary. There it is made clear that the Levitical system is not indispensable for tithing; that it does not belong to the essence of it. We know

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this because, before there was a Levite, tithing was already practiced by Abraham and Jacob. This immediately allows for the implementation of tithing in the Christian church even in the absence of a Levitical system.

RELEVANCE OF THE THEOLOGY OF TITHING

Second, the theology of tithing is not limited to a particular cultural setting or to a specific historical period. God should always be recognized as the Creator of heaven and earth and therefore as the legitimate Owner of the universe. Tithing is the concrete expression of the recognition and acceptance of that fact. Through their tithes, Christians proclaim that everything belongs to God, not only by Creation but also through redemption. The nature of tithe as something holy, that is to say as belonging to God and not to us, transcends the Levitical system and can be incorporated into Christian theology. One searches in vain for biblical evidence that would support the conclusion that the holiness of tithe was disposed of by Christ.

TITHE RECIPIENTS ARE APPOINTED BY GOD

Although it is true that the strongest element of discontinuity is located in the absence of a Levitical system in the Christian church, it is obvious that the underlying principle is transferrable. Tithe belonged to the Lord and not to the Levites. God selected them to serve Him full-time and decided to use the tithe to provide for their needs. There are two important principles here. First, God selects those to whom He will give the tithe as a means of subsistence. Self-appointment is not the way to become the recipients of tithe. Second, those selected are the ones whom God appointed to dedicate their lives to the exclusive service of His people. The New Testament identifies

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those as the gospel ministers who were called by God and acknowledged by the church to be special instruments of the Lord in the proclamation of the gospel.

MINISTERS AND TITHING

The Christian church does not recognize distinctions among its members in terms of offices. The gospel worker is a layperson performing a particular service for the Lord and the church. What is required of the regular church member is also expected from the minister; they both are to bring their tithe to the Lord. The Old Testament distinction between priest, Levite and the people of Israel is unknown in the New Testament. This element of discontinuity makes it possible and necessary for the minister to return the tithe to the Lord.

The collection and administration of tithe and its connection with the Israelite sanctuary must be carefully looked at in order to identify the principles behind the practice. This we will now proceed to examine.

STOREHOUSE: THE PRINCIPLE

The question we should examine now is related to the disposition and administration of tithe once it was given by the people to the Lord. How was it collected, stored and distributed to Levites and priests? This will help us to define principles that could then be used in the Christian church.

THE STOREHOUSE IN THE OLD TESTAMENT

Tithe was obviously taken to some specific place and stored there. Identifying the storehouse is not too difficult since Mal 3:10 explicitly identifies it for us: “Bring the full tithes into the storehouse, that there may be food in my house; ...” The noun “storehouse” is a translation of the Hebrew term bayith, “house, temple, palace.” This is the same term used in the next clause and rendered “in my house.” Bayith is very often used in the Old Testament to designate the temple as the “house/palace” of the Lord. The storehouse was

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located in the temple complex and consisted of special rooms built for the specific purpose of storing tithes and other offerings. This would suggest that the distribution of tithe was also centralized.

There are several other passages in which tithe is implicitly or explicitly associated with the sanctuary/temple. According to Num 18:21, the tithe was given to the Levites for their work in the “tent of meeting,” i.e. the sanctuary. A more direct connection between the sanctuary and tithe is found in 18:24. The Israelites separated their tithe at home, brought it to the Lord and presented it to Him as an offering. The presentation of the tithe as an offering must have taken place in the sanctuary.

According to Deut 12:5, 6, the Israelites were to bring their offerings and tithes to the Lord to a centralized place defined as the place where “the Lord your God will choose from among all our tribes to put his Name there for his dwelling.” They were to do this once they entered the land of Canaan. The Lord wanted them to have one place of worship and this was going to be His sanctuary. It was to this place that the Israelites were expected to bring their tithes. The obvious implication is that there was a centralized storehouse. In the Northern Kingdom of Israel there were two centers of worship and, apparently, people brought their tithes to both of them (Amos 4:4).

COLLECTION AND DISTRIBUTION OF TITHE IN THE OLD TESTAMENT

More information concerning the collection and administration of tithe is provided in 2 Chronicles and Nehemiah, from the pre-exilic and post-exilic periods respectively. Both passages need some consideration.

TITHING SYSTEM ACCORDING TO 2 CHR. 31:5-12

During the cultic reform of King Hezekiah, a system for the

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collection and distribution of the tithe was established in Judah which may reflect the way the system functioned, not only during the time of this king, but also during the monarchy. Among the most important characteristics of the system we find:

Centralization of the collection of tithes and offerings: As a result of the apostasy of King Ahaz and the people of Judah, the temple had been closed down and the people stopped bringing their tithes and offerings. During the reform, Hezekiah requested that the people bring their offerings and tithes to the temple. The response was extremely positive and a large amount of goods for the support of the Levites and priests was gathered (2 Chr 31:4-8). New storage rooms were built in the temple to hold whatever they brought (v. 11).

Levites were appointed to receive tithes and offerings: Two Levites, Conaniah and Shimei, were in charge of storing the tithes and offerings in the temple. In this task they were assisted by ten other Levites. The king and Azariah, the officer in charge of the temple, assigned them this responsibility (vv. 12-13).

The distribution of tithes and offerings was centralized: A Levite and six other individuals were in charge of the distribution of tithes and offerings. These individuals went to the towns of the priests “distributing to their fellow priests according to their divisions, old and young alike” (v. 15). They also distributed the tithe “to the males, three or more years old, whose names were in the genealogical records” (v. 16).

In addition, it was their responsibility to assign portions to the Levites who were over twenty years old, and to their wives and children, based on the genealogical records (vv. 17-18). Men were designated to give a portion to the descendants of Aaron “who lived on the farmlands around their towns or in any other towns” (v. 19). This is a different group from the one mentioned in v. 15. These are

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the priests that lived outside the cities on the farmlands and who were not to be forgotten during the distribution of tithe.¹¹

What we find is a centralized system for the collection and distribution of tithe, under the control and supervision of individuals appointed by the authorities to perform these tasks. The following diagrams illustrate the system used in the collection and distribution of tithe:

COLLECTION OF THE TITHE

Israelites Bring the Tithe



Levites Collect the Tithe



Temple: Storehouse

DISTRIBUTION OF THE TITHE

Temple: Storehouse



Distributed by Levites



Levites



Priests

TITHING SYSTEM ACCORDING TO NEHEMIAH

This system is in some ways similar to the one set up by Nehemiah in Jerusalem (10:38, 39; 12:44; 13:5, 12). Those who returned from exile renewed their covenant with the Lord and expressed their willingness to submit to the covenant law, including the laws regulating offerings and tithe (Neh 10:37). The procedure was a simple one:

- a) In Jerusalem, the people brought their tithes and offerings to the storerooms of the House of God, the temple. The firstfruits

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were given directly to the priests because, according to the Law, they belong to them (10:37).

- b) The tithe was given to the Levites, as representatives of the Lord.
- c) Outside Jerusalem the people did not take the tithe to the temple, but it was collected in the towns by the Levites themselves (10:37b). We should remember that the Levites lived among the Israelites and did not have any land inheritance. It was easier for the people to give the tithe to them where they lived than to take it to the temple in Jerusalem. This suggests that there were several local centers throughout the land where tithe was collected and stored.
- d) However, a priest was to accompany the Levites “when they receive the tithes” from the people in their towns (v. 38a). This protected the integrity of the system.
- e) The Levites brought the tithe of the tithe to “the House of our God, to the storerooms of the treasury” (v. 39a). Although the text does not inform us, this tithe was probably distributed there among the priests (cf. 13:5).
- f) Men were selected to be in charge of the storerooms for “the contributions, firstfruits and tithes” (12:44). “From the fields around the towns, they were to bring into the storerooms the outside the cities portions required by the Law for the priests and the Levites” (v. 44b). These portions were the ones given to the Levites who lived in Jerusalem. This is suggested by the fact that in v. 47 it is said that the people “also set aside the portion for the other Levites” (cf. 13:5).

Soon after Nehemiah left for Susa, the priesthood was corrupted and the people stopped giving their tithes and offerings. When he

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returned he reformed the system, and the people began once more to bring their tithes to the temple. Nehemiah put a priest and a Levite in charge of the storerooms and gave them two assistants who were responsible for the distribution of supplies to their brothers (13:12-13). The system was somewhat decentralized, allowing local centers throughout the land to collect the tithe and distribute it among the Levites. It was the tithe of the tithe that was taken to the temple for the priests. A portion of the tithe was also taken to the temple for the Levites who lived in Jerusalem. One could illustrate the system as follows:

COLLECTION OF TITHE IN JERUSALEM

Israelites Bring the Tithe



Levites Receive the Tithe



Temple: Storehouse

COLLECTION OF THE TITHE OUTSIDE JERUSALEM

Israelites Separate the Tithe



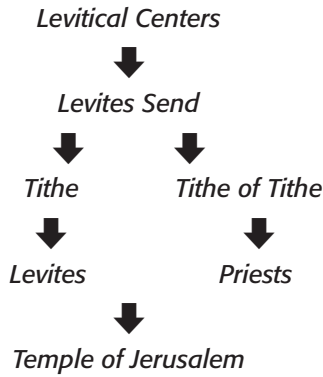
Levites and Priests Collect the Tithe



Levitical Centers: Storehouse

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DISTRIBUTION OF THE TITHE



PRINCIPLES TRANSFERRED TO THE CHURCH

The Old Testament does not provide a detailed description for us of the procedure followed in the collection and distribution of tithe. However, what we find supplies us with some fundamental principles to be used in implementing a tithing system in the Christian church. First, the collection and distribution of tithe was centralized—there was a storehouse. The Israelites knew that there was a particular place where they were expected to send their tithe. Second, specific individuals were chosen to collect and distribute the tithe. No one was to assume this important responsibility by himself. Third, the tithe was given to individuals selected by God to be the recipients of it. No one could appoint himself to receive the tithe from the Israelites. In the Christian church these persons have been identified as gospel workers. Finally, the centralized system allowed for outpost centers for the collection and distribution of tithe. This was done under the control and supervision of individuals properly appointed to perform those tasks.

STOREHOUSE: THE PRINCIPLE

This biblical information has served our church as a guide in the development of its system of tithing and the definition and identification of the storehouse in the church. In fact, the system is very similar to the one found in Israel during the time of Nehemiah. It considers the local conference to be the storehouse: "It is recognized that the local conference level of denominational organization is the 'storehouse' to which all tithe should be sent and from which the gospel ministry is supported. For the convenience of the church members, the tithe is turned in to the local conference through the local church where membership is held."¹²

Adventists have had the privilege of counting among them, the presence and writings of a prophetess through whom God gave us specific instructions concerning the collection, use and distribution of tithe.¹³ She writes, "The time has come when the tithes and offerings belonging to the Lord are to be used in accomplishing a decided work. They are to be brought into the treasury to be used in an orderly way to sustain the gospel laborers in their work."¹⁴ This was to be done through the church as an organizational structure. Organization was considered by her to be essential to the church.¹⁵ The "treasury" she is referring to is the denominational treasury.¹⁶ Because the collection and distribution of tithe was centralized, she was able to say, "Let none feel at liberty to retain their tithe, to use according to their own judgment. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord's work."¹⁷ In her approach to tithing, Ellen G. White upheld biblical principles and applied them to the life of the church and its members. What the Lord had indicated through the Scriptures has been confirmed by her prophetic ministry.

TITHING IN THE EARLY CHURCH

We have seen thus far that the New Testament has a positive attitude toward tithing. There is no evidence at all that the apostles rejected it or opposed it, considering it irrelevant for believers. The question we should address now is the one dealing with the Christian practice of tithing. Is there any evidence in the New Testament or in the early church that Christians practiced tithing?

THE SILENCE OF THE NEW TESTAMENT

Concerning the New Testament, it is not difficult to answer that question: We have no explicit evidence of tithing in the apostolic church. We must be careful on how to interpret that lack of evidence. We should keep in mind that any conclusion we may reach would be based on the silence of the New Testament and not in any historical or textual evidence and that, consequently, it would be of limited value.

TITHING IN THE EARLY CHURCH

The New Testament makes it clear that the churches provided for the well being of the apostles and gospel workers. However, it is clear that at times Christians supported church programs from other sources than tithe (Acts 2:34, 35, 44). Changes in financing the church were introduced as the need for them arose (Acts 6:1-6). The silence concerning tithing in the New Testament has been interpreted as a rejection of the practice by believers, but, when taken in conjunction with the attitude of Jesus toward tithing and Paul's comments, it could be interpreted in terms of support for tithing rather than rejection of it. Or it could be that it was so natural for believers to tithe that there was no need for the apostles to address the topic in their writings. Nevertheless, one thing is clear, namely, Jesus did not reject tithing but encouraged it. Therefore, it could have been natural for Christians to tithe.

TITHING IN THE POST-APOSTOLIC CHURCH

We find little about tithing in the writings of the post-apostolic fathers of the first three centuries of the Christian era.¹⁸ There was a tendency to believe that tithing was superseded by the teachings of Jesus.¹⁹ Some argued that Christians do not give tithe because it is an amount too small to give to the Lord. Irenaeus (fl.c.175-195) wrote, "They [the Jews] had indeed the tithes of their goods consecrated to Him, but those who have received liberty set aside all their possessions for the Lord's purposes, bestowing joyfully and freely. ..." ²⁰ But this ideal was not consistently followed. Cyprian, Bishop of Carthage, (c. 210-258), complained, "Then they sold their homes and estates, and laying up treasures for themselves in heaven, they offered to the Apostles the proceeds for use among the poor. But now we do not even give a tenth of our patrimony, and, although the Lord orders us to sell, we rather buy and increase."²¹ He stated

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that the Levitical practice of receiving from the people a tenth of the fruits of the soil “is now maintained in respect of the clergy, that they who are promoted by clerical ordination in the Church of the Lord may be called off in no respect from the divine administration, nor be tied down by worldly anxieties and matters.”²² What he seems to be suggesting is that the Levitical system should serve as a model for Christian giving.

During the fourth century, tithing was promoted much more than by the early post-apostolic writers. A good example of this is found in a collection of ecclesiastical law dating from the last part of the fourth century called *Apostolic Constitutions*.²³ It promotes tithing, arguing that the clerical orders in the church correspond to the Levites, that the bishops are the priests and the church is the sanctuary. The conclusion stated is that “oblations and tithes belong to Christ our High Priest, and to those who minister to Him.”²⁴

Although tithing may not have been an ecclesiastical requirement, we know that some devoted and pious Christians were giving their tithing to the church. This is indicated in a statement from John Chrysostom, Bishop of Antioch (c.344-407), in which he says, “They [the Israelites] helped the widows, the orphans and the strangers. Some told me with great amazement that so and so gives a tithing. How shameful it is that what was taken for granted among the Jews has now become an amazing thing among Christians. And if non-payment of the tithing puts a man in jeopardy with God, then consider how many are in such danger today.”²⁵ He implies in his writings that “those who do not tithe are inferior to the Jews.”²⁶ The monk John Cassian (360-425) refers to a church member who “never used any of his crops without having first offered to God their first fruits and tithes.”²⁷

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In another place he mentions a young pious man who brought “gifts of piety among other owners who were eager to offer tithes and first fruits of their substance.”²⁸

In the late fourth century tithing seems to have been a regular practice in the Eastern church and was used for the support of the clergy and the poor.²⁹ Augustine (c.354-430) came to represent a Christian tradition in which tithing was acceptable for Christians as a minimal standard for giving.³⁰ It was in 585 A.D., during the Second Synod of Macon, that tithe officially became an ecclesiastical requirement, and those who refused to pay it were threatened with excommunication.³¹ Tithing became a legal requirement during the time of Charles the Great, medieval Roman emperor (c.742-814) and was paid to churches and clergy. In fact, the law stipulated that tithe be divided “into three parts—for the bishop and clergy, for the poor, and for the support of church fabrics. ... Once the payment of tithe became a matter of legal due, excommunication or temporal penalties were decreed against those who refused to pay it.”³²

This brief survey of the early history of tithing indicates that, though at first, tithing was apparently not required by the post-apostolic fathers, it was nevertheless practiced by some believers and never discouraged. As the church grew and developed, the need for financial resources increased and the tithing system was fully encouraged, accepted and enforced by the church. It is clear that tithing never disappeared from the Christian church.

CONCLUSION

The biblical evidence indicates that the practice of tithing was not limited to a particular historical period or to a specific ethnic group. The theology it embodies and its impact on the life of believers and their relationship and dependence on God transcends time and culture. The New Testament does not reject tithing and, perhaps more significantly, Jesus himself put his stamp of approval on it. The system used in the Old Testament for the collection and distribution of tithes may have varied from time to time, but there are some fundamental aspects of it that always remained valid and that can be transferred from the Israelite system to the Christian church. The Old Testament itself indicates that the Levitical system is not indispensable in the biblical tithing system. This allows for a transfer of the system to the Christian church where there are no Levites. The centralization of the system is also indispensable because tithe belongs to God.

CONCLUSION

He stated where it was to be stored and to whom it was to be given.

It is true that during the early post-apostolic period there was some reluctance and even a tendency to reject the tithing system among some apostolic fathers, but we also find evidence indicating that it was still practiced by many Christians. It was never considered to be incompatible with Christian faith and practice and never totally disappeared from the Christian church. It might be that the restoration of tithing in the Christian church soon after the conversion of Constantine in the fourth century was based exclusively on financial concerns and needs, but for us, there is a whole theology underlying the command that can enrich the spiritual and intellectual life of the believer.

ENDNOTES

- ¹ Leiland Wilson, "The Old Testament and Tithing," *Baker's Dictionary of Practical Theology* (Grand Rapids, MI: Baker, 1967), p. 357.
- ² That argument is used, for instance, by Norval Geldenhuys, *Commentary on the Gospel of Luke* (Grand Rapids, MI: Eerdmans, 1951), p. 342; and Craig L. Blomberg, *Neither Poverty Nor Riches: A Biblical Theology of Material Possessions* (Grand Rapids, MI: Eerdmans, 1999), p. 136. There is no exegetical basis to support the suggestion that what Jesus was in fact stating was, "Observe your meticulous rule if you like, but don't therefore neglect the things that really matter" (R. T. France, *Matthew* [Grand Rapids, MI: Eerdmans, 1985], p. 328). Better are the suggestions offered by Barclay M. Newman and Philip C. Stine, namely, "but you must not forget to do the others as well," "but this does not mean you don't have to do those smaller laws" (*A Translator's Handbook on the Gospel of Matthew* [New York: United Bible Societies, 1988], p. 738).
- ³ There are at least two other incidents in the ministry of Christ that may suggest to some that during his ministry he endorsed the Jewish system but that the change occurred after the cross. For instance he encouraged people to offer sacrifices in the temple (Matt 5:23-24); but we know that the NT considers the sacrificial system to have come to an end with the sacrificial death of Christ. However, Jesus himself was aware of the fact that the sacrificial system was going to come to an end. He said to the Samaritan woman that the time would come when people would not worship any longer in Jerusalem (John 4:21-24); thus suggesting that the temple sacrificial system was coming to an end. Another case is the one of the leper he healed (Matt 8:1-4/Mark 1:40-44). Jesus said to him to go to the temple to the priest, suggesting that the law of leprosy and the priestly role was still valid. Yet, the reason for sending him to the priest was not to obey the cultic law but rather that it may serve as a testimony to the individual and others that Jesus indeed healed him. Besides, the fact that he touched the leper indicates that he did not consider this cultic law relevant for the Christian community. In these cases, what seems to be an endorsement of a cultic practice is clarified by Jesus himself to be a rejection of it. But this is not the case with respect to the saying about tithing.
- ⁴ In the case of Matthew "tithing is not undone by the weightier matters of the law but subordinated to them" (W. D. Davies and Dale C. Allison, Jr., *The Gospel According to Matthew*, vol. 3 [Edinburgh: T. & T. Clark, 1997], p. 295). Donald A. Hagner concludes that "Jesus accordingly sanctions the OT command to tithe, even the Pharisees' extension of it to include garden herbs" (Matthew 14-28 [Dallas, TX: Word, 1995], p. 670). Apparently the Pharisees were going beyond what the law required but according to Jesus "there was nothing actually wrong with this and Jesus does not say that they should not have done it" (Leon Morris, *Luke: An Introduction*

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- and Commentary [Grand Rapids, MI: Eerdmans, 1974], p. 223). Daniel J. Harrington comments that in Matthew, Jesus “counsels compliance with the tithing” (The Gospel of Matthew [Collegeville, MN: Liturgical Press, 1991], p. 326).
- ⁵ D. A. Carson, “Matthew,” in *Expositor’s Bible Commentary*, vol. 8, edited by Frank E. Gaebelain (Grand Rapids, MI: Zondervan, 1984), p. 481, argues that Jesus is not stating here what should be the attitude of the Christian church toward tithing, but that he is simply telling the Pharisees what they should have done. He prefers to ignore the fact that Matthew was written for Christians who would take very seriously Jesus’ understanding of the law of tithing and who would model their lives according to his teachings. The same mistake is made by Stuart Murray, *Beyond Tithing* (Waynesboro, GA: Paternoster, 2000), pp. 44-47. They both limit the words of Jesus to a mere historical incident in the life of Jesus with no significance for the Christian community to which it was written.
 - ⁶ I. Howard Marshall, *The Gospel of Luke: a Commentary on the Greek Text* (Grand Rapids, MI: Eerdmans, 1978), p. 498, comments that Luke “upholds the OT law and expects that Jewish Christians will continue to observe it.” He limits the validity of tithing to Jewish Christians, but there is nothing in the Gospel of Luke to support that limitation.
 - ⁷ Cf. Marshall, Luke, p. 498. Matthew 23:23 and Luke 11:42 are not discussed by Ulrich Luz in his study on church finance in the New Testament. According to him, the economic well-being of the church was only based on the voluntary offerings given by believers for the poor and to pay missionaries; see his article, “Die Kirche und ihr Geld im Neuen Testament,” in *Die Finanzen der Kirche: Studien zu Struktur, Geschichte und Legitimation kirchlicher Ökonomie*, edited by Wolfgang Lienemann (München: Kaiser Verlag, 1989), pp. 525-554.
 - ⁸ Wilson, “Tithe,” p. 357. For more on 1 Cor 9:13, see the chapter on offerings in the NT.
 - ⁹ In Heb 7:12 Paul speaks about a change in the priesthood and the law, giving the impression that the law regulating tithing is no longer valid. But this reading of the passage overlooks the fact that what Paul is discussing is the law concerning the genealogical descent of the priest. His argument is that if there is a new priest according to the order of Melchizedek, then the law that required all priests to be descendants of Aaron is no longer valid. That law has been changed and cannot be applied to Jesus, who was not a descendant of Aaron. That same law also required that the descendants of Levi who became priests would be responsible for collecting the tithe (7:5). But with a change in the law, Paul seems to be saying, it is no longer required of Christians to give tithe to the Levites. Notice that Paul is not saying that tithing is no longer valid but rather that the system set up for its collection among the Israelites is not applicable to the church because there are no Levites in it.
 - ¹⁰ Wilson, “Tithe,” p. 357.
 - ¹¹ See H G Williamson, 1 and 2 Chronicles (Grand Rapids, MI: Eerdmans, 1982), p. 377.
 - ¹² Working Policy, Section T, 05 20.
 - ¹³ For a more detailed study of the storehouse in the writings of E. G. White,

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- see the booklet by G. Edward Reid, *In Search of the Storehouse* (Burlison, TX: Southwestern Union, 1998). For a more detailed study of tithing in the writings of E. G. White, see my paper, "Tithing in the Writings of Ellen G. White," GC Stewardship Department, 2001.
- ¹⁴ Manuscript Releases, vol. 19, p. 376.
- ¹⁵ Testimonies to Ministers, p. 26.
- ¹⁶ Roger W. Coon, *Tithe: Ellen G. White's Counsel and Practice* (Hagerstown, MD: Review, 1991), p. 3.
- ¹⁷ Testimonies for the Church, vol. 9, p. 247.
- ¹⁸ The most recent English study of tithing in the early church is found in Stuart Murray, *Beyond Tithing* (Waynesboro, GA: Paternoster Press, 2000), pp. 93-132. He tries to show that tithing was hardly a significant element in the post-apostolic church.
- ¹⁹ J. Christian Wilson, "Tithe," *Anchor Bible Dictionary*, vol. 6, edited by David Noel Freedman (New York: Doubleday, 1992), p. 580. Epiphanius, Bishop of Salamis (c.315-403), is reported as saying that tithing and circumcision are not required from Christians (see, Haer, 50).
- ²⁰ *Against Heresies IV, XVII* (ANF I:848-49).
- ²¹ Cyprian, *On the Unity of the Church*, in *The Fathers of the Church*, ed. Ludwig Schopp (New York, NY: Cima, 1947), vol. 36, p. 120.
- ²² Cyprian, *Epistle LXV.1*, (ANF, vol. 5, p. 367).
- ²³ F. L. Cross, ed., *The Oxford Dictionary of the Christian Church* (New York: Oxford University Press, 1958), p. 73.
- ²⁴ *Apostolic Constitutions, II.4.25* (ANF, vol. 7, p. 409). Elsewhere we find the following instruction, "I the same make a constitution in regard to first-fruits and tithes. Let all first-fruits be brought to the bishop, and to the presbyters, and to the deacons, for their maintenance; but let all the tithe be for the maintenance of the rest of the clergy, and of the virgins and widows, and of those under the trial of poverty. For the first-fruits belong to the priests, and to those deacons that minister to them" (VIII.4.30 [Ibid., p. 494]).
- ²⁵ Quoted by Lukas Vischer, *Tithing in the Early Church* (Philadelphia, PA: Fortress, 1966), p. 16.
- ²⁶ Wilson, "Tithe," p. 580.
- ²⁷ Cassian, *Conference Nesteros I.7* (NPNE, vol 11, p. 437).
- ²⁸ Cassian, *Conference Theonas I.1* (NPNE, vol. 11, p. 503).
- ²⁹ Vischer, *Tithe*, p. 12.
- ³⁰ See *Ibid.*, pp. 17-20.
- ³¹ E. Sehling, "'Tithes II. Ecclesiastical,'" in *New Schaff-Herzog Encyclopedia of Religious Knowledge*, vol. 11, ed. S. M. Jackson (Grand Rapids, MI: Reprint Baker, 1977), p. 454. See also J. A. MacCulloch, "Tithes," *Encyclopedia of Religion and Ethics*, vol. 12, ed. James Hasting (Edinburgh: T & T Clark, n.d.), p. 349. Louis J. Swift wrote, "Although there seems to have been a consensus during the early centuries about the obligation to tithe, the first collective statement on the subject appears at the Synod of Macon in 585 . . ., which imposed the tithe on all citizens to support the work of the church" ("Tithing," in *Encyclopedia of Early Christianity*, vol. 2, edited by Everett Ferguson [New York: Garland, 1998], p. 1134).
- ³² MacCulloch, "Tithe," p. 349.