

## **New Testament Principles of Giving; Tithing is not for Today**

**By James Moriello, December 31, 2009, Firm Foundation Christian Church**

There is much debate and confusion regarding the principles of giving that should govern the church today. New Testament giving of money to the church is to be done according to one's ability and desire, with a cheerful heart, and without any coercion (Mark 12:42-43, 2 Cor. 8:12; 9:7). Giving should not be done at the expense of not providing for the needs of one's family (1 Tim 5:8). Giving should never be the result of a passionate emotional appeal, however well intentioned. This is not to say that it is wrong for a church or ministry to make needs known, but in such cases the presentation of such a need should not be made in ways that lay a 'guilt trip' on people or imply that if people don't give that they 'lack faith'. There is no biblical warrant for such presentation and the inner motives of the heart of such a preacher are not hidden before God (1 Sam 16:7). Giving, as far as is practical within the circumstances of the local assembly, should be "*on the first day of the week*" according to the custom of the early church (1 Cor. 16:2). No additional collections should be required during the week at mid-week services.

Tithing is another issue that is much debated in the churches today. Tithing is strictly an Old Testament concept which was essentially a system of taxation to support the Old Testament nation of Israel, which was a theocracy.<sup>i</sup> The term tithe, which means tenth, was a reference to the command that the Israelites bring ten percent of what they earned and grew to the temple. There were actually multiple tithes required which essentially were two tithes per year and a third tithe on the third year, bringing the total of income tithed to 23% (Lev. 27:30-33; Num 18:21-24; Deut 14:22-29, 26:12-15). The purposes of the tithes were to support the Levites who did the work in the temple, the sacrificial system they presided over as priests, and to give to the poor. The reference in Malachi equating withholding tithes to robbing God was delivered to Israel, particularly the priests, in the days of Nehemiah under the Old Covenant. The reference to God not changing should be taken in this context and affirms the Law in view of the facts that there was both a temple standing and a Levitical priesthood (Mal 3:6-12). Today we have Jesus Christ as High Priest and the Temple of the Holy Spirit resides within us (Heb 7:24; 1 Cor. 3:16). When we find New Testament references in the gospels, it is because Jesus is still on earth and has not yet ratified the New Covenant (Matt 23:23). The Old Testament Law was still in effect. There is no New Testament command to tithe. Tithing is referred to in Hebrews 7, in which chapter we read that since the priesthood has been changed, "*of necessity there is also a change of the law*" (Heb 7:12). Giving under the law has been replaced by grace giving according to the way God prospers us (Rom 10:4; 1 Cor. 16:2). It is not in and of itself wrong to tithe if that is one's personal conviction but tithing should never be taught as a command for the New Testament believer.

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<sup>i</sup> Prior to the Mosaic Covenant being ratified, Abraham tithed to Melchizedek priest of Salem in Genesis 14:18-24. This was not in obedience to any divine decree but was given of Abraham's own free will. Notice also that the tithe was of spoils of war and not income. Abraham gave the other 90 % to the King of Sodom after offering his tithe to Melchizedek so if you want to take this literally as a command for all time, we should give 10 % to the church and the other 90 % to a place of worship that promotes evil! Thus the argument is a poor one.