

# What Does the Bible Teach about Tithing?

(Compiled by Paul R. Blake)

## Introduction:

### A. Tithing is as old as man

1. In the Patriarchal age, it was given directly to God, often in the form of sacrifices - Gen. 4:3-4, 26
2. Under the Law of Moses, tithing was regulated by the law
  - a. Ma'aser Kesafim - tithing ten percent
  - b. Maaser Rishon - first tithe is giving of one tenth of livestock and agricultural produce to the Levites every year
  - c. Terumat Hamaaser - the tithe of tithes; the Levites in turn gave a tithe of what they were given to the priests every year
  - d. Maaser Sheni - second tithe that was for the Temple given two out of three years
  - e. Maaser Ani - in the third year, the second tithe became the poor tithe for widows, orphans, and strangers
3. In the Christian Dispensation, tithing as a matter of law was ended and giving from the heart as one is prospered was begun

## I. TITHING IN THE OLD TESTAMENT

A. Abraham gave a tithe to Melchizedek - Gen. 14:20

B. Jacob promised to give a tenth to God upon his safe return - Gen. 28:22

C. Israel gave freewill offerings for the tabernacle unregulated by the law of tithing - Ex. 35:4-5, 21, 29, 36:5-7

D. David and Israel's freewill offerings for the temple - 1Chron. 29:3, 9-14

E. Israel's tithing to God

1. One tenth to the Levites who in turn gave a tenth to the priests
  - a. Num. 18:21-28
2. One tenth for the tabernacle and worship - Deut. 12:5-18
3. One tenth every third year for the poor - Deut. 14:28-29
4. Documents show that tithing was a widespread practice in the Ancient Near East. William W. Hallo (1996) addresses comparisons for Israel with its ancient Near Eastern nations of Assyria, Ugarit, and Babylon. It was called the esretu, the Ugarit and Babylonian one-tenth tax. (The Assyrian Dictionary of the Oriental Institute of the University of Chicago, Vol. 4E, p. 369)

F. Additional regulated tithes for Israel

1. Leave that which grows in the fallow fields in the seventh year to the poor, widows, orphans, and strangers - Ex. 23:10-11
2. Allow people to satisfy their hunger as they pass through the fields
  - a. Deut. 23:24-25; Luke 6:1
3. Leave the corners and gleanings for the poor
  - a. Lev. 19:9-10; Deut. 24:19-22

G. The Lord's release from debt for the poor every seventh year - Deut. 15:1-4

H. Judah's failure in tithing - Mal. 3:8-10

## **II. TITHING IN THE NEW TESTAMENT**

- A. The structure of tithing broke down while Judah was in exile; it was never completely restored before the Law came to an end
- B. Zacchaeus gave half to the poor, and 400% to anyone he may have cheated
  - 1. Luke 19:8
- C. The widow gave her entire income - Luke 21:1-4
- D. The Pharisees were meticulous in tithing - Matt. 23:23

## **III. CHRISTIANS ROSE ABOVE THE LIMITS OF TITHING**

- A. The New Testament provides a rich history of giving, imitating the greatest example of the gift of Jesus Christ - John 3:16; 2Cor. 8:9
- B. First century Christians exceeded the structure of Old Law tithes
  - 1. The Christians in Jerusalem - Acts 2:44-45, 4:34-35
  - 2. Barnabas - Acts 4:36-37
  - 3. The disciples in Antioch - Acts 11:27-30
  - 4. The churches in Macedonia and Achaia - Rom. 15:25-26; 2Cor. 8:1-5
  - 5. The brethren in Philippi who helped Paul often - Phil. 1:3-5, 4:14-18

## **IV. PRINCIPLES THAT GUIDE CHRISTIAN GIVING**

- A. As we prosper - 1Cor. 16:1-2; 2Cor. 8:12-13
- B. We seek to excel - 2Cor. 8:7; 2Cor. 9:8-10; Matt. 5:20
- C. We do so willingly - 2Cor. 8:12, 9:5, 7
- D. We aim for equal sharing - 2Cor. 8:13-14
- E. We sow bountifully - 2Cor. 9:6
- F. We give purposely - 2Cor. 9:7
- G. We give with cheerfulness - 2Cor. 9:7
- H. We give to glorify our Father in heaven - Matt. 5:16; 6:1-4
- I. We give to lay up treasure in heaven - Titus 3:4-7; 1Tim. 6:17-19; Matt. 6:19-20