

Is Tithing Required Under the New Covenant?

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It is commonly taught that 10% of your income (a tithe) should be deducted and “given to God” in the form of a contribution to your church fellowship. To determine whether the New Testament supports this doctrine, it is necessary to briefly review the history of tithing in the *Old Testament*.

Tithing before the Old Covenant

Abraham. The period from creation to the establishment of the Old Covenant spanned over 2,500 years at the very least. The Bible mentions tithing only twice within its history of this enormous era. The first occurrence is found in Genesis 14. After four Mesopotamian kings had plundered Sodom, Abraham and his men pursued the attackers and recovered all the stolen property. When they returned, the kings of Sodom and Salem came out to meet them. Melchizedek, the king of Salem, was a priest of God. To him, Abraham gave “a tenth of all” (v. 20) before rewarding his men and finally returning the rest to its rightful owner, the king of Sodom.

Abraham was giving away someone else’s property. He plainly said he didn’t own it and would not keep any of it:

²²Abram said to the king of Sodom, “I have sworn to the Lord God Most High, possessor of heaven and earth, ²³that *I will not take a thread or a sandal thong or anything that is yours*, for fear you would say, ‘I have made Abram rich.’ (Gen. 14:22-23, NASB throughout unless otherwise noted.)

We don’t know where Abraham got the idea to tithe. Genesis contains no command to give a tenth, nor is there any indication Abraham felt obligated to do so. We are not told whether he had ever tithed before or ever tithed again, although Heb. 7:9 says, “through Abraham even Levi, who received tithes, paid *tithes*” (plural in the NASB and many other translations).¹ This could mean Abraham tithed more than once.

Abraham’s offering to Melchizedek is sometimes cited as proof tithing was in force before the Old Covenant was given and therefore, not nullified when the Law became obsolete. However, John F.

¹ Singular in the NLT (“a tithe”) and the NIV (“the tenth”).

MacArthur says Abraham was under no obligation to tithe:

This 10-percent offering was purely voluntary, and may only have been a tenth of the best, not a tenth of the total [see Heb. 7:4]. This tenth is not like the required tenths given to Israel in the Mosaic law.²

Nothing in Genesis 14 supports the notion that tithing is a perpetual law. Furthermore, the picture that emerges from the account certainly does not present a model for tithing as it is practiced today. Do church leaders encourage their congregations to tithe on other people’s stolen property? And when they have paid the tithe, should they give up the other 90% as well? If you found a thousand dollars, and then, found the owner, would you withhold 10% as an offering before returning it? It would be quite a stretch to claim that the highly unusual and sketchy details of this ancient story prove Christians should tithe to a church. Obviously, Genesis 14 cannot be used to support the teaching that tithing is obligatory under the New Covenant.

Jacob. The second reference to tithing is recorded in Genesis 28:20-22:

²⁰Then Jacob made a vow, saying, “If God will be with me and will keep me on this journey that I take, and will give me food to eat and garments to wear, ²¹and I return to my father’s house in safety, then the Lord will be my God. ²²“This stone, which I have set up as a pillar, will be God’s house, and of all that You give me I will surely give a tenth to You.”

Jacob was Abraham’s grandson. It might, now, be safe to conclude that tithing was somewhat more common within the family than we were able to establish from the limited details provided in the previous example since we find the “tenth” repeated here. It would be unreasonable to suggest that Jacob independently got precisely the same idea Abraham did. However, very few details are provided. All we can say is apparently, Jacob was imitating Abraham’s act. It is not clear whether Jacob intended to tithe on everything God provided throughout the rest of his life or only the goods provided for the return trip to his father’s house. Moreover, we must wonder how he would carry out his promise. Would he give his

² John F. MacArthur, *The MacArthur Study Bible*, NASB ed. (Nashville: Thomas Nelson, Inc., 2006), Gen. 14:20.

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tithe to Melchizedek? Was Melchizedek still alive? Other pertinent questions are left unanswered: Was Jacob *required* to pay tithes? Did he promise to tithe because he had been remiss for *not* tithing in the past? The text is silent. Once again, we are unable to find clear evidence that tithing was a law before the Old Covenant.

Tithing under the Old Covenant

For ancient Israel, God established an elaborate system of sacrifices and other services to be administered by priests. One whole tribe, the Levites, was devoted to this service. This rather large group of men and their families needed support since they had “no inheritance” (Num. 18:23-24). The Israelites tithed on their farm produce (not cash):

³⁰“Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the Lord’s; it is holy to the Lord... ³²“For every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the Lord. (Lev. 27:30-32)

Tithing was also intended to alleviate the suffering of the poor and unfortunate: “the alien, the orphan and the widow” (Deut. 14:29).

At the end of the Old Testament, God condemned his people for “robbing” him, i.e., not tithing:

⁸“Will a man rob God? Yet you are robbing Me! But you say, ‘How have we robbed You?’ In tithes and offerings. ⁹“You are cursed with a curse, for you are robbing Me, the whole nation of you! (Mal. 3:8-9)

Old Testament teaching on tithing can generate a lot of questions. For instance, what if a peasant farmer had only nine animals? Was he excused from tithing? If he sold his animals, was he required to tithe on the money? The text does not provide answers for all the questions that might have arisen. However, one thing is clear: a form of tithing was *required* under the Old Covenant.

Tithing under the New Covenant?

We are left with only the Old Covenant requirement to tithe. However, the Law has been replaced by the New Covenant, and nowhere in the New Testament do we find a command to tithe. So

where does the teaching that Christians must tithe come from?

Hebrews 7 teaches us that Christ has replaced the Levitical priesthood. So, the argument goes, we should now pay tithes to Christ, which usually translates to mean a church. This position might seem to be supported by Jesus himself:

¹³Do you not know that those who perform sacred services eat the food of the temple, and those who attend regularly to the altar have their share from the altar? ¹⁴So also the Lord directed those who proclaim the gospel to get their living from the gospel. (1 Cor. 9:13-14)

On the surface, the argument seems valid. Those who preach the gospel are in effect doing the same work the Levites did in the temple. However, there is no mention of tithing here. Since the Old Covenant was obsolete *in its entirety*, we should expect some kind of restatement or clarification if tithing was intended for us. However, as the apostles instructed Gentiles on Christian living, tithing was never mentioned. The only rules prescribed were as follows:

¹⁹“Therefore it is my judgment that we do not trouble those who are turning to God from among the Gentiles, ²⁰but that we write to them that they abstain from *things contaminated by idols* and from *fornication* and from *what is strangled* and from *blood*. (Acts 15:19-20)

If the apostles were introducing tithing to the Gentiles, we should see all kinds of issues arising. Many new converts were slaves with little income, if any at all. Surely, there would have been some struggling over the issue as there was over circumcision, especially from people who had never tithed before and lived in the Roman world which was not geared to tithing. There would have been questions about what to tithe and what not to. If God expected Christians to tithe and be able to answer such questions, why are there no guidelines? It might be said that we are arguing from silence, but no more than the tithe promoters; the New Testament is *absolutely silent* on their position. They operate only on the highly questionable assumption that a solitary detail from the Old Covenant has been passed forward to the New Covenant; everything was dropped except tithing. Is that believable? In some

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churches, one cannot become a member without agreeing to tithe, and being elected to the Board of Directors requires an investigation to prove a history of tithing. However, in Paul's list of guidelines for the selection of overseers, there is no mention of the practice (1 Tim. 3:1-12; Titus 1:5-9). When he defended his right to receive support in 1 Cor. 9:13-14, why did he not mention tithing? When soliciting help for the suffering saints in Jerusalem, why did he not appeal to the Old Covenant tithing law for the poor? There is one simple answer to these questions: Paul didn't believe in tithing; all his teaching on giving was about *freewill offerings given from the heart*:

Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver. (2 Cor. 9:7)

The amount each Christian "sows" (v. 6) should be according to whatever "he has purposed in his heart," not a compulsory percentage. *The KJV Bible Commentary* says, "The apostle does not have a minimum quota, nor yet a minimum percentage figure in mind. For each individual it is an amount to be determined before the Lord."³ Notice this explicit comment from *The Bible Reader's Companion*:

Why no mention of a tithe? The O.T. tithe was a tax paid to God, the owner of the Promised Land, and was paid in crops produced by the land. It was used to support the nation's priests and worship system and also to help provide for the poor. The N.T. assumes a stewardship based on God's ownership of *all* we have and are. There is no "rent" to pay, no temple or priesthood to support. As Christians become aware of needs — whether globally or locally — they are to give out of love.⁴

MacArthur makes *his* position absolutely clear:

Giving is proportionate—God sets no fixed amount or percentage and expects His people to give based on what they have (Luke 6:38; 1 Cor. 16:2)...Giving is voluntary—God's people are not to give out of compulsion, manipulation, or intimidation. Freewill

³ Edward E. Hindson & Woodrow Michael Kroll, *KJV Bible Commentary* (Nashville: Thomas Nelson Publishers, 1994), 2 Cor. 9:7.

⁴ Lawrence O. Richards, *The Bible Reader's Companion* (Wheaton: SP Publications, 1991), 781.

giving has always been God's plan (cf. 9:6; Gen. 4:2-4; 8:20; Ex. 25:1, 2; 35:4, 5, 21, 22; 36:5-7; Num. 18:12; Deut. 16:10, 17; 1 Chr. 29:9; Prov. 3:9, 10; 11:24; Luke 19:1-8). Freewill giving is not to be confused with tithing, which related to the national taxation system of Israel...⁵

Of the nine commentaries consulted in the preparation of the present article, *not one* endorsed tithing. Informed theologians are well aware the New Testament does not support it. If church leaders compel us to tithe, then we are giving "under compulsion"; exactly what Paul said Christians should *not* do. Such a sad disregard for scripture is reminiscent of Christ's condemnation of the Pharisees: "you invalidated the word of God for the sake of your tradition" (Matt. 15:6). Jesus made that stinging remark over the very same issue we address here: the religious establishment's inability to comprehend the true meaning of God's Word when the desire for money clouds its judgment (vv. 1-9). That may sound harsh; however, we cannot help but wonder why anyone would promote a doctrine that is not only completely absent from the New Testament, but diametrically opposed to the plain teachings of Paul.

All businesses strive to develop a steady, dependable income stream to insure stability and make planning easier. It seems every company today wants us to commit to another monthly payment. Churches are no different. The problem is *they are supposed to be different*; they are supposed to be going forward by faith, not compelling people to commit to tithing. Perhaps they could afford to live by faith if they taught people to give according to the New Covenant model: from the heart. Instead, they choose to live by Israel's obsolete Old Covenant national taxation system.

The imposition of tithing upon Christians today can be downright oppressive. Most readers of the present article live in socialist welfare states. These monoliths require heavy taxation, and many Christians have a difficult time making ends meet once all the taxes are deducted. When the burden of tithing is placed upon the consciences of those who are already struggling, it's difficult to imagine how they might ever manage to stay in a positive frame of

⁵ MacArthur, 2 Cor. 8:3.

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mind. Some have left bills unpaid and gone into debt to pay their tithes. The weight of their worry often suffocates the Holy Spirit because *it is impossible for Christians to give from the heart under such pressure* simply because there is nothing left to give. As we witness the relentless decline in our standard of living with many couples facing the constant stress of madly rushing their children off to the daycare center because both parents must work outside the home, the additional obligation to give away a large portion of their income is more likely to make them stingy and resentful. They agonize over questions such as “Should I tithe my gross or net income?” realizing they may already be paying 30% or far more in income taxes, retail sales taxes, license fees and other hidden taxes. This painful soul searching is totally unnecessary because tithing under the New Covenant cannot be supported. Was tithing under the *Old Covenant* oppressive as well? No. Tithing was obligatory upon *all* Israelites making their national economy a level playing field for all. Trying to tithe today within our modern secular economies where most are *not* tithing and government policy makers are oblivious to the issue creates an inequitable situation that many cannot bear. There will always be some who will say, “I’ve tithed for years and had no problems.” Good for them, but not everyone is so fortunate. Some might add, “I know lots of people in my church who tithe, and they’re doing all right.” But then, *the poor probably don’t attend their church.* How sad.

Tithing was a taxation system intended for a particular nation to be observed on a national scale under ideal circumstances. It was *not* intended for us. Of course, by the first century, there was an added temple tax, and then, the Romans demanded their hefty share. All this excessive taxation of the poor was precisely the kind of miserable oppression Jesus hated. People simply cannot give from the heart under such a burden.

Guidance for giving

Under the New Covenant, Christians receive a new heart (Ezek. 36:26). Motivation to give comes from the inspiration of the Holy Spirit within, not from some external rule about a percentage of their

incomes. If you see a brother or sister in need, be generous. You don’t need a law to tell you what to do; you have the Holy Spirit to guide you. As Paul said, “Each one must do just as he has purposed in his heart.” We should be generous when we benefit from those who faithfully preach gospel truth, whether those preachers are found teaching in a local church, on radio or television, or even from an Internet website; and if we are allowing the Holy Spirit to work within us, we *will* be generous. We live by the Spirit, not rehashed rules from the Old Covenant. Sadly, even *this* teaching has been perverted. Some who begin to understand the liberating truth we are presenting will declare that Christians should give *more* than 10% because they are so generous and now have *spiritual* blessings which surpass Old Covenant material blessings. Hindson and Kroll make this suggestion:

Nowhere in the New Testament is it suggested that the believer is to give 10 percent of his income, though in view of the Old Testament example *that is probably a good place to begin.* (emphasis mine, maf)⁶

This completely misses the point. The New Covenant is not about percentages or any other kinds of rules or benchmarks. Nor is it about trying to outdo the Old Covenant or using it as “a good place to begin.” It is a religion that comes from the heart; the renewed heart wherein the Father and Jesus Christ make their abode through the Holy Spirit (John 14:23). There may be times when you can give *nothing*. There should be no guilt over this; no comparing to other Christians and no competing with the Old Covenant; only deep gratitude to God for salvation which is *totally free of charge*. God has called us to joy and freedom in Christ, not a life of guilt and tedious rule keeping:

So then, brethren, we are not children of a bondwoman, but of the free woman. (Gal. 4:31)

It was for freedom that Christ set us free; therefore keep standing firm and *do not be subject again to a yoke of slavery.* (Gal. 5:1); ...if you are led by the Spirit, *you are not under the Law.* (v. 18)

How much plainer could this be? Yet many churches would rather rely on the Old Covenant Law

⁶ Hindson & Kroll, Mal. 3:10.

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of *bondage* to fund their programs than trust in God and walk by faith. They choose to *enslave* their congregations instead of allowing them the freedom to be “led by the Spirit.”

Here is divine guidance from Jesus on how we should view our money and other material possessions:

¹⁹“Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. ²⁰“But store up for yourselves treasures in heaven, where neither moth nor rust destroys, and where thieves do not break in or steal; ²¹for where your treasure is, there your heart will be also. (Matt. 6:19-21)

Our most precious resources are time and money. Where you spend your time and money is a reflection of where your heart is. If earthly pleasures and possessions are on your mind most of the time, then you probably won’t be investing much in the work of God. It’s not that 10% is acceptable and anything less is not; we owe Jesus our lives. We owe him everything. *All* of our income belongs to him, and percentages are irrelevant. That said, you are actually free to make offerings according to a percentage if you wish. You might find that setting aside a certain percentage is useful for budgeting purposes. However, that is entirely up to you. There is no biblical directive in this regard:

No required amount or percentage for giving to the Lord’s work is specified in the NT. All giving to the Lord is to be free will giving and completely discretionary...⁷

Unfortunately, even MacArthur, after all his comments on “free will giving,” cannot avoid falling into a trap. Within the same comment, he says, “giving *must* occur *regularly*, not just when one feels generous [or] particularly *led to do so*” (emphasis mine, maf). Actually, that’s exactly when we *should* give: when we are *led by the Holy Spirit* to do so. We should not give because we “*must*” (compulsion) or because of some manmade command to give “regularly.” We are to give from the heart *responding to the lead of the Holy Spirit*. Yes, regular giving can be helpful for deserving recipients, and if you are giving from the heart, you will no doubt take that into

consideration. Regular giving — whatever that means — might be an indication of what is in your heart. However, don’t do it because someone says you “*must*.” If you do, you are right back to giving out of compulsion; just what Paul (and MacArthur) said we should not be doing. If you give because of MacArthur’s admonition to be regular, you’ll soon be asking yourself, “Am I being regular enough?” So what do you end up with? *Legalism*; that ugly beast always lurking just below the surface to drag God’s people under.

Clearly, this is a tough lesson to learn, even for some longtime Christians. Let the Holy Spirit guide you as to how much you can reasonably allot toward the preaching of the gospel and helping those in need. It takes far more spiritual maturity to accomplish this through a prayerful and intimate relationship with God than it does to simply write a check to cover a 10% tax obligation. Supporting his work is by far your best investment in this world. However, if there are times when your income is swallowed up by necessary expenses, and you can give what may seem only a very little, continue to enjoy the peace of his salvation. Don’t succumb to the misery of depression and a guilty conscience which some sorely misguided church leaders would have you endure.

Conclusion

1. Examples of tithing before the Old Covenant cannot be used to impose tithing on Christians;
2. The Old Covenant, including its tithing requirement, is obsolete;
3. Although there has been a change in the priesthood from the Levites to Christ, nowhere in the New Testament can we find a command to pay 10% of our incomes to anyone. Instead, we discover that mature Christians no longer under the bondage and slavery of the Law are *led by the Spirit* to give generously toward doing the work of God.

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⁷ MacArthur, 1 Cor. 16:2.