

Some reflections on tithing in Scripture, in history, and today

Throughout history, including long prior to the NT era, the people of God have handled their money in particular ways displaying their commitment to God and his Kingdom. We probably know that in the Old Testament the system of tithes was part of the obligation of the Jewish Law.

The word “tithes” is from Old English. It simply means “one tenth.” While a simplistic reading for the Old Testament would say that the tithe was the standard of giving, the Old Testament Law actually describes multiple tithes, some of which likely overlapped.

The people of Israel were supposed to pay a tithe on their produce to the Levites, who were in turn to pay a tithe of that tithe to the priests. (Deut. 12:6-7). They were supposed to do this three times a year (Deut. 16:16); that doesn’t mean they paid a tithe of the full year’s income three times, or 30%, but it would be more like paying installments on your estimated taxes. Every third year, they were also required to set resources aside from their tithes so that poor people would have enough. (Deut. 14:27-29)

But they were also required to make other offerings – the firstborn of their herds and flocks, as well as other burnt offerings, sacrifices, and offerings made in fulfillment of vows, and “freewill offerings.” At the same time, they were also supposed to use part of their tithes to eat at a time of celebration. (Deut. 12:6-7).¹

Given all the various instructions there is some dispute about exactly how much of their total income the Israelites were supposed to give in tithes. I’ve seen estimates ranging between 13 and 23-1/3%, depending on how you read the applicable texts.

What is the standard for disciples of Jesus? In the twenty-first century western world, we live under a very different system. Many of the functions for which the Israelites paid tithes no longer exist. In the United States, others have been replaced by the modern social welfare net, for which everyone pays taxes, believers and unbelievers alike. Still other functions would be deemed as purely religious today, and would be paid by the voluntary giving of Christians either to their churches, to so-called para-church ministry organizations, or to other non-profit entities.

Thus to come up with an exact *quid pro quo* to determine a correlation between the tithing system of the Old Testament and Christian giving today would be virtually impossible. And in any event, the New Testament gives very little specific direction for Christian giving. In 1 Corinthians 16:2, Paul says: “On the first day of every week, each of you is to put something aside and store it up, as he may prosper;” but there he is talking about a special collection he was taking up for famine relief for needy Jewish Xns in Jerusalem. He gives more extensive instructions about that collection in 2 Corinthians 8 and 9, but again, he is talking about something that we would call a special offering. There doesn’t seem to be any specific New Testament command that would in itself perpetuate the tithe as the essential standard of giving for Christians.

¹ J.I Packer, Merrill Tenney and William White, Jr., eds., *The Bible Almanac* (Nashville: Thomas Nelson Publishers, 1980), 388.

That doesn't mean that there's anything wrong with tithing. The tithe is a discrete, measurable standard with Biblical antecedents. It has been relied on by Christians throughout history. In our own nation's history, for example, there were statutes during the colonial era that articulated the standard for starting a new Christian congregation. Building on what had become the Jewish custom of requiring ten adult males to begin a new synagogue these statutes required ten families to start a new Christian congregation. The practical implication was that if ten families would tithe their income, they would be able to support one of them to spend full time in ministering to and on behalf of the rest.

Nonetheless, and especially in view of Jesus' teaching that insists, time and again, that the standard for commitment to him is total, 100%, not just 10%, the tithe must be seen as, at best, a beginning point, rather than the end; the minimum, and not the maximum standard for Christian giving.