

# “WHO THEN IS THE FAITHFUL AND WISE MANAGER?”

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A Biblical Vision for Financial Stewardship

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# TITHING

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“And every tithe of herds and flocks, every tenth animal of all that pass under the herdsman's staff, shall be holy to the Lord.” (Lev. 27:32)

# TITHING

## *Key Topics for this Presentation:*

- 1. What exactly is tithing from a biblical perspective?*
- 2. Is tithing required for present-day believers?*
- 3. What should tithing/giving look like in practice? (To be addressed next week)*

# PART I

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## What Is Tithing?

# WHAT IS TITHING?

## *Discussion Questions:*

- 1. What is the general understanding of tithes today?*
- 2. What do you think is the current practice of tithing in the church today?*

# WHAT IS TITHING?

## 1. Contemporary Understanding

- Widely accepted to be a tenth (10%)
- Calculated on annual income. Some calculate pre-tax; others calculate net of tax.
- Some believe tithes should be given to the church; others give tithes charitably outside the church
- Whether it is biblically required today is debated

# WHAT IS TITHING?

## 2. Biblical Definition

- 39 verses on tithing in the Bible (32 in OT; 7 in NT)
- “Tithe” (מעשר, “ma-ah-sehr”) literally means “tenth”, both in English and Hebrew
- The OT defines not one but four tithes:
  - i. The Levitical Tithe
  - ii. The Priestly Tithe
  - iii. The Festival Tithe
  - iv. The Charity Tithe

# WHAT IS TITHING?

## i. The Levitical Tithe

- To sustain the Levites as they attended to their duties in the tabernacle (tent of meeting)
- A tenth collected by the Levites from the people
- The other 11 tribes were allotted land in Canaan as an inheritance; the Levites were not: “To the tribe of Levi alone Moses gave no inheritance. The offerings by fire to the Lord God of Israel are their inheritance” (Josh. 14:4)

# WHAT IS TITHING?

## i. The Levitical Tithe (Num. 18:20-24)

- *“20 And the Lord said to Aaron, “You shall have no inheritance in their land, neither shall you have any portion among them. I am your portion and your inheritance among the people of Israel. 21 To the Levites I have given every tithe in Israel for an inheritance, in return for their service that they do, their service in the tent of meeting, 22 so that the people of Israel do not come near the tent of meeting, lest they bear sin and die. 23 But the Levites shall do the service of the tent of meeting, and they shall bear their iniquity. It shall be a perpetual statute throughout your generations, and among the people of Israel they shall have no inheritance. 24 For the tithe of the people of Israel, which they present as a contribution to the Lord, I have given to the Levites for an inheritance. Therefore I have said of them that they shall have no inheritance among the people of Israel.”*

# WHAT IS TITHING?

## ii. The Priestly Tithe

- To support the priests as they mediated between Israel and God by offering sacrifices for sin
- The Levites gave to the priests a tenth of the Levitical tithe they had received, a “tithe of the tithe”
- This tithe was required to be the best tenth

# WHAT IS TITHING?

## ii. The Priestly Tithe (Num. 18:25-29)

- *“25 And the Lord spoke to Moses, saying, 26 “Moreover, you shall speak and say to the Levites, ‘When you take from the people of Israel the tithe that I have given you from them for your inheritance, then you shall present a contribution from it to the Lord, a tithe of the tithe. 27 And your contribution shall be counted to you as though it were the grain of the threshing floor, and as the fullness of the winepress. 28 So you shall also present a contribution to the Lord from all your tithes, which you receive from the people of Israel. And from it you shall give the Lord's contribution to Aaron the priest. 29 Out of all the gifts to you, you shall present every contribution due to the Lord; from each its best part is to be dedicated.””*

# WHAT IS TITHING?

## iii. The Festival Tithe

- A tenth of all increase (produce and animals)
- To be eaten by the owner and his household, for enjoyment and rejoicing (the feasts)
- Must be eaten in the specific place God would choose
- Purpose was to “learn to fear the Lord your God always”

# WHAT IS TITHING?

## iii. The Festival Tithe (Dt. 14:22-27)

- *“22 “You shall tithe all the yield of your seed that comes from the field year by year. 23 And before the Lord your God, in the place that he will choose, to make his name dwell there, you shall eat the tithe of your grain, of your wine, and of your oil, and the firstborn of your herd and flock, that you may learn to fear the Lord your God always. 24 And if the way is too long for you, so that you are not able to carry the tithe, when the Lord your God blesses you, because the place is too far from you, which the Lord your God chooses, to set his name there, 25 then you shall turn it into money and bind up the money in your hand and go to the place that the Lord your God chooses 26 and spend the money for whatever you desire—oxen or sheep or wine or strong drink, whatever your appetite craves. And you shall eat there before the Lord your God and rejoice, you and your household. 27 And you shall not neglect the Levite who is within your towns, for he has no portion or inheritance with you.”*

# WHAT IS TITHING?

## iv. The Charity Tithe

- To be collected at the end of every three years
- A tenth of all produce in that third year
- To be stored up in the towns
- To provide food for the needy (Levites, foreigners, orphans, widows)

# WHAT IS TITHING?

## iv. The Charity Tithe (Dt. 14:28-29)

- *“28 “At the end of every three years you shall bring out all the tithe of your produce in the same year and lay it up within your towns. 29 And the Levite, because he has no portion or inheritance with you, and the sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the Lord your God may bless you in all the work of your hands that you do.”*

# WHAT IS TITHING?

## Sabbath Year

- Every seventh year was the Sabbath Year (following the pattern of creation):
  - No sowing or harvesting of produce
  - No pruning or gathering of fruit
  - No slaughtering of animals
- The land itself would yield food, free for all the people and animals alike
- Consequently, there was no tithing in the Sabbath Year

# WHAT IS TITHING?

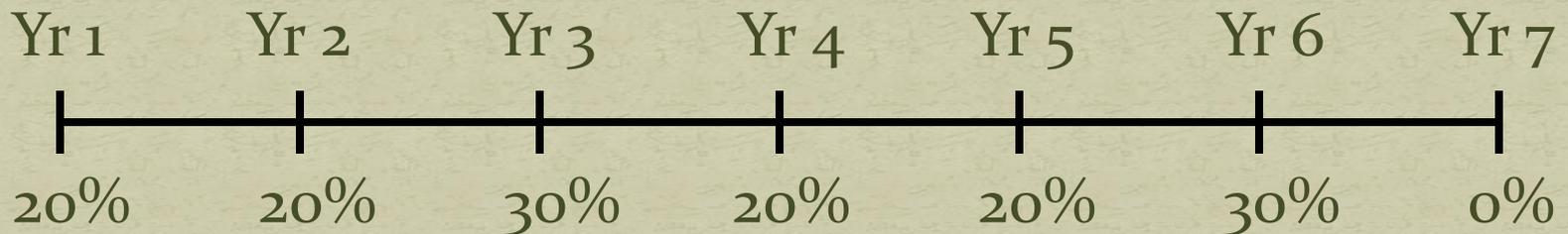
## Sabbath Year (Lev. 25:1-7)

- *“1 The Lord spoke to Moses on Mount Sinai, saying, 2 “Speak to the people of Israel and say to them, When you come into the land that I give you, the land shall keep a Sabbath to the Lord. 3 For six years you shall sow your field, and for six years you shall prune your vineyard and gather in its fruits, 4 but in the seventh year there shall be a Sabbath of solemn rest for the land, a Sabbath to the Lord. You shall not sow your field or prune your vineyard. 5 You shall not reap what grows of itself in your harvest, or gather the grapes of your undressed vine. It shall be a year of solemn rest for the land. 6 The Sabbath of the land shall provide food for you, for yourself and for your male and female slaves and for your hired worker and the sojourner who lives with you, 7 and for your cattle and for the wild animals that are in your land: all its yield shall be for food.”*

# WHAT IS TITHING?

## Summary

- A non-Levite was subject to 3 tithes, resulting in annual tithes of:



- A Levite was subject to 1 tithe (the Priestly Tithe)

WHAT IS TITHING?

*Questions?*

# PART II

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Is Tithing Required?

# IS TITHING REQUIRED?

## *Discussion Questions:*

- 1. What are some reasons why tithing might be required?*
- 2. What are some reasons why tithing might not be required?*

# IS TITHING REQUIRED?

## 1. Historical Trends<sup>1</sup>

- Very little said directly about tithing in the Ante-Nicene period (A.D. 100-325) by most church fathers.
- Irenaeus apparently believed Jesus abolished tithing, whereas Clement of Alexandria concluded Christians needed to tithe. Origin stated he didn't tithe.
- Cyprian's writings seem to suggest tithing was not practiced in his time.

<sup>1</sup> Historical trends largely referenced from Dr. David A. Croteau's 2005 doctoral dissertation:

*"A biblical and theological analysis of tithing: Toward a theology of giving in the New Testament era"*

# IS TITHING REQUIRED?

## 1. Historical Trends (cont'd)

- Nicene and post-Nicene period (A.D. 325-604) brought increased discussion of tithes.
- Basil of Caesarea exhorted Christians to tithe; Hilary of Poitiers concluded tithing was necessary; Jerome and Augustine also advocated tithing.
- Epiphanius concluded tithing, like circumcision, was not required.
- The Council of Tours (567) and the Second Synod of Macon (A.D. 585) made tithing church law.

# IS TITHING REQUIRED?

## 1. Historical Trends (cont'd)

- Purpose of tithes shifted toward church support; prior to the Council of Tours/2<sup>nd</sup> Synod of Macon, the church was supported by freewill givings.
- Pope Gregory the Great (A.D. 600) said that church revenues should be used for four purposes: the bishop, the clergy, the poor and the repair of churches.

# IS TITHING REQUIRED?

## 1. Historical Trends (cont'd)

- In the Middle Ages (604-1517), tithing increasingly became legally required as well. It was made obligatory by civil law in the Carolingian empire in 765 and in England in the 10th Century.
- Charlemagne, Offa (King of Mercia), William the Conqueror and Bernard of Clairvaux advocated tithes.
- Popes set forth laws about tithing, mostly regarding who could receive tithes.

# IS TITHING REQUIRED?

## 1. Historical Trends (cont'd)

- Not everyone accepted the requirements of tithes; Thomas Aquinas, John Wycliffe, and John Huss all rejected the requirement of tithing.
- John Wycliffe said, “tithes were not warranted by the New Testament, but were merely an expedient to enable the priesthood to perform its mission”.
- Huss pointed out that givings originally had been voluntary, then customary, and finally obligatory; their purpose was the support of ministers and the poor

# IS TITHING REQUIRED?

## 1. Historical Trends (cont'd)

- The Reformation period (1517-1648) brought increased opponents to tithing
- Martin Luther, the Anabaptist movement in general, the Separatists in Amsterdam did not consider tithing as binding
- John Smyth said Christ abolished tithes; John Robinson wrote that ministers should be supported through voluntary contributions
- Most of Calvin's writings are in support of tithing

# IS TITHING REQUIRED?

## 1. Historical Trends (cont'd)

- The Post-Reformation period (1648-1873) was marked by conflicting views
- John Milton was strongly against tithing; English parliament and Oliver Cromwell agreed tithing wasn't binding; the Quakers and English Baptists resisted the necessity of tithes; John Bunyan considered tithes to have ceased with the priesthood.
- Matthew Henry and American revivalist Charles Finney advocated tithing

# IS TITHING REQUIRED?

## 1. Historical Trends (cont'd)

- By 1833 the culture of mandatory tithing in the United States was noted to have come to an end
- In England, the Tithe Act of 1936 abolished tithes
- Currently, there is a form of tithe renewal happening in North America (lacking the history of England?)
- Rick Warren, Charles Stanley, Larry Burkett, and Randy Alcorn all support tithing
- Charles Swindoll, John MacArthur Jr., Henry Clarke, and Vernon McGee don't consider tithes to be binding

# IS TITHING REQUIRED?

## 1. Historical Trends (cont'd)

- Acceptance of tithing has varied through the centuries
- Overall, the history of tithing does not appear to conclusively favour one side or another

# IS TITHING REQUIRED?

## 2. Biblical Texts

- Tithing is a command in the OT law:
  - *“And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people” (Heb 7:5a)*
- OT law was given for the Jews, not Gentiles.
  - *“20 To those under the law I became as one under the law (though not being myself under the law)... 21 To those outside the law I became as one outside the law (not being outside the law of God but under the law of Christ)...” (1 Cor 9:20-21)*
  - *“12 For all who have sinned without the law will also perish without the law... 14 For when Gentiles, who do not have the law...” (Rm 2:12,14a)*

# IS TITHING REQUIRED?

## 2. Biblical Texts

- Christians are under Christ's law (not the OT law).  
However:
  - a) Christ came to fulfill (not abolish) the OT law.
    - *“Do not think that I have come to abolish the Law or the Prophets; I have not come to abolish them but to fulfill them.” (Mt 5:17)*
  - b) Christian faith upholds (not overthrows) the law
    - *“Do we then overthrow the law by this faith? By no means! On the contrary, we uphold the law.” (Rm 3:31)*
- Question: do we uphold the law of tithing?

# IS TITHING REQUIRED?

## 2. Biblical Texts

- How did Christ fulfill the priesthood and tithing laws?
- Jesus is our great high priest
  - *“Since then we have a great high priest who has passed through the heavens, Jesus, the Son of God, let us hold fast our confession.” (Heb 4:14)*
- Jesus mediates a new covenant through his blood
  - *“11 But when Christ appeared as a high priest... 12 he entered once for all into the holy places, not by means of the blood of goats and calves but by means of his own blood, thus securing an eternal redemption... 15 Therefore he is the mediator of a new covenant...” (Heb 9:11-12,15)*

# IS TITHING REQUIRED?

## 2. Biblical Texts

- Jesus' new covenant makes the old covenant obsolete
  - *“Christ has obtained a ministry that is as much more excellent than the old as the covenant he mediates is better.” (Heb 8:6)*
  - *“In speaking of a new covenant, he makes the first one obsolete.” (Heb 8:13)*
- A change in covenant requires a change in law
  - *“For when there is a change in the priesthood, there is necessarily a change in the law as well.” (Heb 7:12)*

# IS TITHING REQUIRED?

## 2. Biblical Texts

- Even if the OT law were binding on Christians, the law of the priesthood and tithing is obsolete and changed.
- Law of Festival Tithes are similarly fulfilled in Christ's death and resurrection.
- The Charity Tithe is addressed and significantly expanded in the NT (discussed in previous sessions).
- Do the specific NT comments on tithing support this?

# IS TITHING REQUIRED?

## 2. Biblical Texts

- Tithing is mentioned in only 4 passages in the NT
  - “Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the others.” (Mt 23:23; see also Lk 11:42)
  - Parable of the Pharisee and the Tax Collector “I give tithes of all that I get” (Lk 18:12)
  - “And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people” (Heb 7:5, also verses 6,8,9)

# IS TITHING REQUIRED?

## 3. Counter Arguments

- a) Tithing isn't annulled with the law because it predates the law. Abraham tithed to Melchizedek.
  - “And Melchizedek king of Salem brought out bread and wine. (He was priest of God Most High.) 19 And he blessed him...and Abram gave him a tenth of everything.” (Gen 14:18-20, ESV)
  - Abram did give a tenth to a priest (not a Levite).
  - Is this a “tithe”?
  - There is no mention of motive for tithing, repeated behaviour from other passages, or necessity of the gift
  - At best this is ambiguous

# IS TITHING REQUIRED?

## 3. Counter Arguments (cont'd)

- b) Jesus supported tithing in Mt 23:23, “Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. ***These you ought to have done, without neglecting the others.***” (ESV)
  - Jesus said the Pharisees shouldn't neglect tithing.
  - However, the Pharisees were Jews under the law, prior to Jesus mediating the new covenant.

# IS TITHING REQUIRED?

## 3. Counter Arguments (cont'd)

- c) Malachi expresses God's desire for us to tithe
  - “8 Will man rob God? Yet you are robbing me. But you say, ‘How have we robbed you?’ In your tithes and contributions. 9 You are cursed with a curse, for you are robbing me, the whole nation of you. 10 Bring the full tithe into the storehouse, that there may be food in my house. And thereby put me to the test, says the Lord of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need.” (Mal 3:8-10, ESV)

# IS TITHING REQUIRED?

## 3. Counter Arguments (cont'd)

- c) Malachi expresses God's desire for us to tithe
  - This is no more than a restatement of the law to tithe, and God's displeasure at disobedience of His law.
  - Within the OT context for the Jews under the law and the old covenant, tithing was mandatory.

IS TITHING REQUIRED?

*Questions?*

*Comments?*