

Is Tithing in the New Testament?

By Bishop Joseph Mattera

January 30, 2008

www.josephmattera.org

There is presently a teaching that is gaining traction among Christians which asserts that the giving of tithes is no longer a requirement in the present New Testament church.

There are a number of reasons given for this position. Two of the most common reasons are: 1) Since tithing is not specifically taught in the New Testament, it is no longer in force; and 2) Tithing is under the law, thus it is no longer required in the New Covenant.

Although the giving of tithes is not one of the cardinal beliefs necessary for redemption (it is not as important as the deity of Christ, etc.) it is still an important issue we must grapple with. For centuries thousands of churches and most mainline denominations have depended on the tithes of the faithful to meet their budgets and provide provision to fulfill their mission.

Although these two arguments seem persuasive on the surface, the following are reasons why I believe tithing is still a requirement in this present kingdom age.

- 1. The principle of giving God the first portion of our income or blessings was instituted centuries before the Law of Moses. Thus the giving of tithes is not “under the Law” because it predates the law.**
 - A. It was handed down from Adam and Eve to their children (Genesis 4:4).
 - B. Abraham practiced tithing (Genesis 14:20).
 - C. Jacob made a vow to tithe to God (Genesis 28:20-22).

- 2. The New Testament did not have to teach tithing because the early church was Jewish. The Old Testament was their text, and thus tithing was already assumed.**
 - A. If tithing is no longer in force because it was not specifically taught in the New Testament then, by following this line of reasoning, we can also say that homosexuality is acceptable because Jesus never specifically mentioned it. Also bestiality and incest are acceptable since Jesus never specifically taught against these sins either (read Leviticus 18:22-23.)

- 3. Tithing was either taught or implied in the New Testament.**
 - A. Jesus taught His followers to tithe (Matthew 23:23).
 - B. Romans 2:22 condemns the robbing of temples which Malachi 3:8-11 seems to indicate had to do with holding back the tithe. The Jews were generally never guilty of robbing the contents of the temple, so this verse in Romans can safely point to the withholding of the food from the storehouse.
 - C. First Corinthians 16:2 seems to imply that giving was based on a percentage of a person’s income.

4. Old Testament principles for giving have been carried over (in principle) to the New Testament.

- A. Because there is no longer one central tabernacle or location for worship, the tithe is to be left with the elders at the gates (Deuteronomy 12:8-12). Because the Spirit is now poured out on all flesh and all believers can enter the Holy of Holies by the blood of Christ, one central location is no longer applicable (read Hebrews 10:19-23).
- B. Deuteronomy 14:28: When it was too far to travel to give the tithe, it was to be left in decentralized locations across the nation with the elders at the gates. This fits the pattern of the New Testament, with local churches spread across the globe (read 1 Corinthians 16:2).
- C. In Malachi 3:8-14 the Lord commands the tithe to be brought to the storehouse. In our particular case, in principle the storehouse seems to fit local churches best because of their need to store monies to fulfill their divine mandate to take care of God's people and preach the Gospel.
- D. The poll tax (Numbers 3:47), first fruits (Proverbs 3:9), various offerings, and the tithe, if added up, come to much more than 10%, and were used to minister to the following:
 - i. To support the Levites (Numbers 18:24; read 1 Corinthians 9:14 and 1 Timothy 5:17 for the New Testament equivalent).
 - ii. For the aliens, fatherless, and widows (Deut. 14:29; read James 1:27, 1 Timothy 5:3-4, Acts 2:45 for the New Testament equivalent).
 - iii. To build the sanctuary (Exodus 25:1-8).
 - iv. Poll (head) tax for the upkeep of the sanctuary (Numbers 3:47).

In closing, if you do not give what God wants you to give, then God cannot give you what He wants you to have!