

**The Tithe**  
*Trinity Baptist Church Discipleship Training*  
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**Introduction:**

Like other applications of Old Testament law, there are some today who take the position that the tithe is no longer binding upon God's people. Some take the position that under the New Covenant God's peoples are no longer under law. This is usually referred to as New Covenant Theology. There are others that, while they believe the Moral Law is still binding, they question whether the tithe in the Old Covenant transfers to the New Covenant. They quote from 2 Corinthians 9:7 that giving today must be a matter for each person to determine for themselves: "Each one *must do* just as he has purposed in his heart . . ."

The purpose of this study is to establish that the tithe is still a binding principle upon the Christian Church today.

- I. God's revelation of His Law
  - A. There was a period of 25 centuries from Adam to the time God gave the Law to Israel at Sinai
    1. It is a mistake to suppose that the saints of God in those early centuries were left without knowledge of their obligations to Him.
      - a. What was the basis of God's judgment upon Cain killing Abel?
      - b. What was the basis of God's destroying the earth in the flood?
      - c. What was the basis of God's judgment upon Sodom?
    2. Upon the fall of man God revealed the need of a blood sacrifice
      - a. At the time of Adam's expulsion God revealed this through the skins provided for clothing. The animals had to be killed and their blood shed.

**Genesis 3:21** – "And the LORD God made garments of skin for Adam and his wife, and clothed them."
      - b. Abel, Noah, and Abraham all offered blood sacrifices. It is doubtful that all three would have imagined to bring a bleeding sacrifice to the Creator except God had revealed it to them.
    3. The Sabbath principle was also known from the beginning - At Sinai when God gave the commandments which they were to keep God told them to "Remember the Sabbath Day"  
It had already been revealed but their fathers had forgotten it  
The Sabbath was obeyed even with the giving of manna (before the Law was given on Sinai)

**Exodus 16:23 NAU** - "then he said to them, "This is what the LORD meant: Tomorrow is a sabbath observance, a holy sabbath to the LORD. Bake what you will bake and boil what you will boil, and all that is left over put aside to be kept until morning."
    4. The point is God has always made His will known even before the Mosaic Covenant put the Law by way of statute.

- B. The Tithe principle was also revealed from the beginning
1. Abraham obeyed God in giving the tithe to Melchizedek  
**Genesis 14:20 NAU** - "And blessed be God Most High, Who has delivered your enemies into your hand." He gave him a tenth of all."
    - a. We do not find God's previous command for Abraham to tithe, yet we find here that Abraham gave
    - b. It is unlikely that Abraham would have started this practice on his own  
**Genesis 26:5 NAS** - "because Abraham obeyed Me and kept My charge, My commandments, My statutes and My laws."
  2. Jacob likewise gave a tithe to God  
**Genesis 28:22 NAU** - "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."
  3. It is clearly established that God's people paid Him a tithe long before the Law was given to Israel. In other words, by the time of the Mosaic Law it was clearly incorporated as the Law of God.  
**Leviticus 27:30 NAU** - "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."
    - a. By "holy unto the LORD" we are to understand it as set apart, as belonging to God. God reserves it for Himself.
    - b. This part of our increase does not belong to us at all
- C. The tithe was used in support of the Levites – the priestly family  
**Numbers 18:21 NAU** - "To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting."
- D. God did not leave it to the whims of the people how they would support the priestly family. It was specified with no exceptions.  
**Deuteronomy 14:27 NAU** - "Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you."
- E. This law was frequently disregarded by the disobedience of Israel but during every time of revival the tithes was one of the first things restored.
1. Hezekiah commanded the people during one such time of revival.  
**2 Chronicles 31:5 NAU** - "As soon as the order spread, the sons of Israel provided in abundance the first fruits of grain, new wine, oil, honey and of all the produce of the field; and they brought in abundantly the tithe of all."
  2. We can witness it again when the children of Israel returned from Babylon  
**Nehemiah 10:37 NAU** - "We will also bring the first of our dough, our contributions, the fruit of every tree, the new wine and the oil to the priests at the chambers of the house of our God, and the tithe of our ground to the Levites, for the Levites are they who receive the tithes in all the rural towns."

3. The remnant that returned from Babylon would again turn from obedience to God's law of the tithe. God brings charges against them:  
**Malachi 3:7-9 NAU** - "From the days of your fathers you have turned aside from My statutes and have not kept *them*. Return to Me, and I will return to you," says the LORD of hosts. "But you say, 'How shall we return?' <sup>8</sup> "Will a man rob God? Yet you are robbing Me! But you say, 'How have we robbed You?' In tithes and offerings. <sup>9</sup> "You are cursed with a curse, for you are robbing Me, the whole nation *of you!*"

## II. The Tithe in the New Testament

A. There is nothing in the New Testament that sets aside this Divine Command.

1. In fact, Jesus affirms it.  
**Matthew 23:23 NAU** - "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others."
2. The practice is also affirmed in 1 Cor. 9:13-14  
**1 Corinthians 9:13-14 NAU** - "Do 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? <sup>14</sup> So also the Lord directed those who proclaim the gospel to get their living from the gospel."  
  - a. The Levites were supported by the tithe. **See Numbers 18:18-24**
  - b. Likewise, ("so also") God has ordained that pastors should be supported by the tithe
3. In Hebrews 7 we are told of Abraham giving tithes to Melchizedek  
**Hebrews 7:1-2 NAU** - " For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham as he was returning from the slaughter of the kings and blessed him, <sup>2</sup> to whom also Abraham apportioned a tenth part of all *the spoils*, was first of all, by the translation *of his name*, king of righteousness, and then also king of Salem, which is king of peace."  
**See also Verses 4-6**  
  - a. Jesus was sent forth after the order of Melchizedek  
**Verse 21 KJV** – "The Lord sware and will not repent, Thou *art* a priest for ever after the order of Melchisedec:"
  - b. If Christ is a type of Melchizedek and Abraham is the father of the faithful and if Abraham brought tithes in honor of Melchizedek, how much more do we owe tithes to Christ, the Head of the Church?

4. Since the purpose of the tithe was for the support of the Temple service, then clearly the “storehouse” must have referred to the house of God.  
**Malachi 3:10 NAS** - "Bring the whole tithe into the storehouse, so that there may be food in My house"  
**Nehemiah 10:37 NAS** - "We will also bring the first of our dough, our contributions, the fruit of every tree, the new wine and the oil to the priests at the chambers of the house of our God, and the tithe of our ground to the Levites, for the Levites are they who receive the tithes in all the rural towns."  
 a. The tithe should be brought to the local church of which the Christian is a member for the support of the church, the ministry, and the Gospel mission.  
 b. Just as there were other special tithes, there are other offerings for benevolence and ministries outside the local church

### III. Offerings above the tithe

- A. The tithe is only the beginning of our giving
1. The tithe is used for the ongoing expenses of the church
    - a. The support of those entrusted with preaching the Word  
**1 Timothy 5:17-18 NAS** - "Let the elders who rule well be considered worthy of double honor, especially those who work hard at preaching and teaching. <sup>18</sup> For the Scripture says, "You shall not muzzle the ox while he is threshing," and "The laborer is worthy of his wages."  
**1 Corinthians 9:7-11 NAS** - " Who at any time serves as a soldier at his own expense? Who plants a vineyard, and does not eat the fruit of it? Or who tends a flock and does not use the milk of the flock? <sup>8</sup> I am not speaking these things according to human judgment, am I? Or does not the Law also say these things? <sup>9</sup> For it is written in the Law of Moses, "You shall not muzzle the ox while he is threshing." God is not concerned about oxen, is He? <sup>10</sup> Or is He speaking altogether for our sake? Yes, for our sake it was written, because the plowman ought to plow in hope, and the thresher *to thresh* in hope of sharing *the crops*. <sup>11</sup> If we sowed spiritual things in you, is it too much if we should reap material things from you?"
    - b. The maintenance of our infrastructure
    - c. The propagation of the gospel
  2. Offerings above the tithe are used for other works of the Kingdom and works of benevolence  
 This is the position of our church
    - a. Constitution and By-laws (under “Conduct of Membership”)  
Principles of Giving We also assert our conviction that Christians are to support the work of the Lord by offerings made to the local church. Proportionate giving is a distinct and positive command in Scripture, beginning with the tithe (Mal. 3:8-10; Mt. 23:23). Hence, we agree to systematic contribution for the support of this church with a proportion of our income.

- b. Our Covenant
        - “To contribute cheerfully and regularly through the tithe for the support of the ministry, the expenses of the church, the relief of the poor, and the spread of the gospel through all the nations.”
    - 3. The Jews gave a second tithe for this purpose – Deut. 14:28-29
      - Deuteronomy 14:28-1 NAS** - "At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit *it* in your town. <sup>29</sup> "And the Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do. "
  - B. The early church often collected offerings above the tithe
    - 1. The early church took special offerings for the relief of the poor, especially those of the household of God
      - Acts 2:45** – “And sold their possessions and goods, and parted them to all *men*, as every man had need.”
      - 1 Corinthians 16:1-2 NAS** - "Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also. <sup>2</sup> On the first day of every week let each one of you put aside and save, as he may prosper, that no collections be made when I come."
    - 2. **See 2 Corinthians 9:1-7**
      - This too refers to a special offering collected for the saints (**V.1**).
    - 3. Many err today in assuming that **Verse 7** refers to our giving to the church and allows Christians to give whatever amount they please – “Every man according as he purposeth in his heart”
- IV. What are God’s purposes for the Tithe? (A.W. Pink)
  - 1. It is a constant recognition of the Creator’s rights.
    - He had the right to declare one tenth of our income to be His just as He has the right to declare one seventh of our time as His.
  - 2. Tithing is an antidote against covetousness. The tenth does not leave our giving to our discretion.
  - 3. Tithing is the solution of every financial problem in the work of God
    - It is God’s means of financing His church
    - Where you have ten families, you have sufficient to provide for the full-time support of a pastor. (without consideration of buildings & other expenses)
    - Where tithing is practiced, no church should have to go into debt.
  - 4. Tithing is a test of our faith
    - Dare a new convert who has trusted the matter of his soul to Jesus Christ trust one tenth of his income?
    - Malachi 3:10 NAS** - "test Me now in this," says the LORD of hosts, "if I will not open for you the windows of heaven, and pour out for you a blessing until it overflows."

- V. While we do not tithe with expectation of return, God clearly reveals consequences to our actions which cannot be ignored.

**Malachi 3:10 NAS** - "Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this," says the LORD of hosts, "if I will not open for you the windows of heaven, and pour out for you a blessing until it overflows."

**2 Corinthians 9:6-7 NAS** - "Now this I say, he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully. <sup>7</sup> Let each one *do* just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver."

**2 Chronicles 31:10 NAS** - " And Azariah the chief priest of the house of Zadok said to him, "Since the contributions began to be brought into the house of the LORD, we have had enough to eat with plenty left over, for the LORD has blessed His people, and this great quantity is left over."

A. Verses often misinterpreted

1. **Luke 6:38 NAS** - "Give, and it will be given to you; good measure, pressed down, shaken together, running over, they will pour into your lap. For by your standard of measure it will be measured to you in return."

This sounds good – but if you read it in context Jesus is referring to the forgiveness and mercy we give to others.

2. **Matthew 19:29 NAS** - "And everyone who has left houses or brothers or sisters or father or mother or children or farms for My name's sake, shall receive many times as much, and shall inherit eternal life."

Charismatics will sometimes use this verse to teach the “hundredfold return” (KJV) principle of our giving. This verse refers to the abundance of life in Christ. It’s interesting they point to the houses but not the sisters, fathers, wife, or children.