



Tithing is Not Typical

(Giving Ten Percent of Our Income to Church is Not Expired with the Theocracy's Judicial Law)

by Pastor Grant Van Leuven

While the title for this brief treatise may seem to focus on the fact that tithing is lamentably an atypical practice in American Christianity, it actually addresses a false hermeneutic (and polemic) seeking to justify not being expected to tithe in church by those who conveniently place tithing in the category of an Old Testament *type* (a symbolic prefiguration of something to do with Christ that is now expired within the work of His New Testament incarnation; for more on Scriptural types, study the discipline of *typology* by such as Patrick Fairbairn). Often, the *Westminster Confession of Faith* (WCF) 19:4 is presumptuously quoted to falsely label the practice of tithing (giving at least ten percent of one's gross income to one's church) as something that was part of the body politic of the typological theocracy of Israel and so was an Old Testament "taxing" of God's people as a nation that no longer applies to God's people as a New Testament Church.

Before going further, let the author (a minister) state that he and his family tithe to our Church (and employer) no matter what our economic situation, cheerfully seeing it as both our Christian obligation *and* opportunity (in addition, we gladly join in with special offerings). We also pay our state and federal taxes, perhaps not as cheerfully, but certainly not begrudgingly, for civil magistrates also are God's ministers still to be supported by God's people in the New Testament.

Framing the discussion about the Old Testament tithe as simply a national judicial case law "tax" (often the opposition's favored rhetorical term) during Israel's existence as a theocracy is an immediate slight of hand distractionary tactic. But even if one were to refer to tithing as a Church "tax" in the New Testament, is it really such a dirty word? Perhaps calling tithing "taxation" (for proper representation) better purports its essential ecclesiastical necessity.

Israelites paid taxes to both Church and State (as one whole). Christians are still required to pay "taxes" unto Caesar in the New Testament, per Romans 13:7; further, not only unto Caesar, but also unto God, per Matthew 22:21. The theocracy is gone, but society's civic *and* religious spheres remain for Christians, as does the precept for their funding each institution's functions. Would God really require still supporting the State while no longer caring for the state of affairs of Christ's Church? Is Her King less worthy of His citizen's basic funding of His Government?

Serious, scriptural Christians never argue that the New Testament does not teach taxing to the Civil Government as part of their law-abiding citizen obligations to maintain its sphere and

sword ministering on behalf of God (though some arguing against tithing sound suspiciously like others rejecting the legitimacy of a federal tax while forgetting how Nero in the days of Paul the Apostle's messianic epistles was not less severe than King George in the days of Paul Revere's massacre propaganda). How does it follow that tithing (call it *taxing!*) to maintain the Church's governmental sphere and Sword no longer applies? Such hypocritical avarice is too often cloaked in sheep's wool. While driving the Sword deeper into discerning the heart's thoughts and intents is beyond the scope of this article, if one peels back the layers from the smelly anti-tithing onion, one likely finds an anti-authority disdain for official ministry under Christ's rightful administrative rule with a distaste for the Bible's visibly institutional Christianity.

Many Scriptures could be leveled against articles intending to prove that tithing was merely a theocratic practice during Israel's judicial case laws that is now expired in Christ and thus no longer binding for today's Church. This article swings just one side of the Bible's sharp corrective blade toward the opposition's Achille's heel. First Corinthians 9:1-14, if not a Scripture entirely glossed by agitated scrooges, its Old Testament texts being applied to New Testament church life certainly are ignored as the answer to their anarchy-like angst:

*¹ Am I not an apostle? am I not free? have I not seen Jesus Christ our Lord? are not ye my work in the Lord? ² If I be not an apostle unto others, yet doubtless I am to you: for the seal of mine apostleship are ye in the Lord. ³ Mine answer to them that do examine me is this, ⁴ Have we not power to eat and to drink? ⁵ Have we not power to lead about a sister, a wife, as well as other apostles, and as the brethren of the Lord, and Cephas? ⁶ Or I only and Barnabas, have not we power to forbear working? ⁷ Who goeth a warfare any time at his own charges? who planteth a vineyard, and eateth not of the fruit thereof? or who feedeth a flock, and eateth not of the milk of the flock? ⁸ Say I these things as a man? or saith not the law the same also? ⁹ **For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen? ¹⁰ Or saith he it altogether for our sakes? For our sakes, no doubt, this is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope. ¹¹ If we have sown unto you spiritual things, is it a great thing if we shall reap your carnal things? ¹² If others be partakers of this power over you, are not we rather? Nevertheless we have not used this power; but suffer all things, lest we should hinder the gospel of Christ. ¹³ **Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? ¹⁴ Even so hath the Lord ordained that they which preach the gospel should live of the gospel.** (Bold, GVL).***

Here Paul uses two Old Testament Mosaic Law references (just as he does in 1 Tim. 5:17-18 to argue against the sin of not paying a hired church ministry worker worth his wages via tithing) to prove the "general equity" of the Law (WCF 19:4) remains for God's people to support God's ministers. In verse 9, he explicitly says he is quoting from the Law of Moses (Deuteronomy 25:4, in this case, a mandate given during judicial theocratic times) and that it obviously still applies to his contemporary argument. In verses 13 and 14, he alludes to the Old Testament church's whole ceremonial system of sustenance for her Levitical priests as expressed in Deuteronomy 18:1 and Numbers 18:21, 26, 31 to be still clearly expected of today's Church (this was by way of tithes, although modern tithing tends to be stretched out for covering other administrative expenses like buildings and grounds not likely relevant when Paul wrote this).

In 1 Corinthians 9:1-14, Paul specifically teaches that tithing to the Church and State to support the ministry of both spheres of government (now separate) remains an obligation of the people. His exegetical point is that tithing is required—see the regular use of the word "power" in the text as derivative from the church's ministry, which in Greek is "authority" or "right". Paul says he has chosen to waive his ministerial right, but he goes out of his way with his exception to prove the rule of tithe-supported Church ministry using Old Testament texts given *amidst the judicial case laws* as still morally binding (it's just that now, two checks have to be written, so to speak: one made out to the civil magistrate and the other to the church)! Further, much of what is given within the theocratic times are actually enduring moral laws (So Matthew Henry writes in his introduction to Leviticus 19, "Some ceremonial precepts there are in this chapter, but most of them are moral", which is similar to what Jonathan Gill says of the same in his commentary). In addition, no conscientious Christian argues that Proverbs is now expired; thus, Proverbs 3:9-10 should be meditated on with "firstfruits" understood as "tithes" per 2 Chronicles 31:5.

True, Paul never uses the word "tithe" or "tithing" in 1 Corinthians 9, but this is because it is understood, just as there is an implicit covenant carryover to the New Testament of marking God's children with its sign and keeping its Sabbath as a sign of being God's people. Paul chooses to illustrate this continual moral rule to motivate the righteous reasonableness of "Do unto others" and move to sympathy those rejecting their responsibility to the church and ministry (usually, they are the same ones who steal most of the church's resources and the time of her ministers, the New Testament "priests" per Romans 15:16). Paul knows the Corinthians know their Christian duty; he wants them to feel the weight of their heartless, hypocritical neglect of it. His summary conclusion in verse 14 is unmistakable: ministers have a right to live by the Gospel work of the Church and this is the norm to expect which continues from the Old Testament. To frivolously complain he does not use the word "tithe" would be to ignore that Paul is obviously talking about tithing within the context of his "theocratic" proof texts. Paul in 1 Corinthians 9 is teaching the mandatory support of the Church by a furtherance of the people's tithe. The Old Testament "tax" to support the ministry of the Church is demonstrated to be a New Testament precept not expired in the expiration of Israel and its body politic amid judicial case laws, just as the Old Testament "tax" to Israel's civil sphere of life continues today for Christians of one Church now living in diverse nation states.

The following quotes on Numbers 18 from notable Reformed commentaries have already made this point more succinctly:

John Calvin: "... Paul correctly infers that a subsistence is now no less due to the ministers of the Gospel than of old to the priests who waited at the altar, [He cites 1 Corinthians 9:14] ..."

Matthew Henry: "And from this plentiful provision here made for the priests, the apostle infers that it is the duty of Christian Churches to maintain their ministers ... [He cites 1 Corinthians 9:13-14] ..."

For a broader study on tithing, these resources are suggested:

Articles (search for them at www.puritanchurch.com)

- [Will Man Rob God?](#) by R.C. Sproul
- [The Christian Privilege and Duty of Tithing](#) by JJ Lim
- [Tithing](#) by A.W. Pink

Sermons (search for them at sermonaudio.com/puritanchurch):

- [**Give Firstfruits to Bear Good Fruit \(Laws on Harvesting Self-Planted Fruit Trees\)**](#) on Leviticus 19:23-25 by Grant Van Leuven
- [**Gladly Give Back to God \(Tithing Our Firstfruits\)**](#) on Exodus 22:29-30 by Grant Van Leuven
- [**Don't be An Unfaithful Servant \(Sins Forbidden in the Eighth Commandment, Pt 2\)**](#) on Luke 16:10-12 (via Westminster Larger Catechism Q&A 142:2) by Grant Van Leuven