

# *Is Tithing a New Testament Requirement?*

*“Tithing was so deeply imbedded in the Jewish conscience that it needed virtually no mention in the New Testament.”*

*--Dr. R.T. Kendall*

- I. The Principle of Tithing Precedes the Old Testament Law
  - A. Abram, the progenitor of the Hebrew race, tithed (Gen. 14:20).
  - B. Jacob, following Abraham’s example, tithed (Gen 28:18-22).
  
- II. Specific Mosaic Legislation for Giving
  - A. Tithes
    1. First-born (Ex. 13:1, 2)—God declared the first-born of both man and animal to be His. A first-born child was to be redeemed with a sacrificial lamb (Ex. 13:15). First-born donkey colts could be redeemed in like manner (Ex. 13:13). Other first-born animals would be sacrificed (Ex. 13:15).
    2. First-fruits (Ex. 22:19)—The initial portion of the harvest belonged to God and was to be given back to Him before the Israelites enjoyed their share.
    3. The Tenth (Num 18:20, 21)—God provided for His priesthood as Israel returned 1/10 of their increase to Him. Since the tithe is the Lord’s the Lord—and not Israel—was providing for His priests.
  - B. Offerings
    1. The tithe was obligatory.
    2. Offerings were voluntary (Lev. 1:2, 3).
    3. Offerings, therefore, were always over and above the regular tithe; and they were given out of love and gratefulness to God.
  
- III. Does the New Testament Teach Tithing?
  - A. The Example and Teaching of Jesus
    1. Jesus certainly tithed, in fulfillment of the Old Testament law (Mt. 5:17).
    2. Joseph set the example by tithing as prescribed in the Mosaic law (Lk. 2:22-24, 39).
    3. Jesus approved of the practice of tithing and did not abrogate it given the opportunity (Mt. 23:23; Lk. 11:42).

“...every case of giving that received special mention in the New Testament was cited because it went beyond the tithe. The tithe, then, we may infer, did not deserve honorable mention because it was one’s plain known duty.”—Dr. R.V. Clearwaters

4. Jesus raised the standard in every area of living, including giving. Jesus challenged his hearers to exceed the righteousness of the Pharisees (Mt. 5:20). The Pharisees were exacting tithers, but Jesus raised the standard!
- B. The Plain Bible Teaching that Jesus is to Receive Tithes (Gen. 14:20; Heb. 7:1-28).
1. Christ is a priest forever after the Order of Melchizedek (Heb. 7:17).
  2. The Levitical Priesthood received tithes (Heb. 7:8).
  3. Christ received tithes in Melchizedek (Heb. 7:8).
  4. “He of whom it is witnessed that he liveth” (Heb. 7:8). The inference here is that Jesus receives tithes. The argument of Hebrews is not valid unless Jesus has the right and practice of receiving tithes. If Melchizedek, a type of Christ, received tithes, then Christ—the anti-type—must also receive them.
- C. The Apostolic Example of Giving (II Cor. 8:1-9)
1. “...first gave their own selves to the Lord...” (5)
  2. Then gave “unto us by the will of God” (5).
    - a. Giving was a GRACE (1)
    - b. Giving was a JOY (2)
    - c. Giving was a LIBERALITY BEYOND THEIR POWER (2, 3)
    - d. Giving sacrificially proved the sincerity of their LOVE (8)
    - e. Giving sacrificially resembled Christ (9)

IV. Where should I give my tithe?

- A. Old Testament saints brought their tithes to the storehouse in the temple. Note that they were to “bring” their tithes personally to the house of worship, not mail them to some distant ministry’s post office box (Mal. 3:10).
- B. As the Temple was the locus of worship for Old Testament Israel, so the local church is the locus of worship for New Testament Believers. God has ordained no other institution as His visible, representative body on earth.
- C. The church is the “body of Christ” (I Cor. 12:27). Since Jesus is to receive tithes (Heb. 7), it makes sense to bring the tithes to the place that visibly represents His body on earth.
- D. The local church is the only institution specifically ordained by God for worship and service in the New Testament. Since the tithe is the Lord’s, it should go to the maintenance of His institution, the local church.
- E. Tithing to an institution other than the local church diminishes the importance of the church in both perception and reality. (Folks perceive that the church is not really that important: after all, we don’t think enough of it to tithe to it. Also, the influence of the church is diminished because it’s outreach is stifled due to reduced finances.)