

# The Tithing System

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***"Ye pay tithes of mint and anise and cummin and have omitted the weightier matters of the law, judgment, mercy and faith: these ought ye to have done, and not to leave the other undone"*** Matthew 23:23.

THIS SCRIPTURE is relied upon to teach tithing in the New Testament church age. However, it is clear that our Lord was here rebuking the Pharisees for their failure to keep the law of Moses, under which they lived and operated. Neither in the Book of Acts nor in any of the epistles do we have one word about tithing as a Christian injunction. And I might add, when you search the history of the church, the great confessions and books of divinity, you never find the doctrine of tithing UNTIL the late 19th and early 20th centuries. That might come as a surprise to many who have recently *majored* on tithing. The tithing principle which was a part of the old covenant ceremonial law has been adopted and used as a club by the modern church to force the people into a gigantic budget and money-based church program — merely another human means to “keep the pump primed” for the carnal programs of the modern Arminian church.

The words at the heading of this article are addressed by our Lord to those who were still under the old covenant. Of course, they “ought” to have paid the tithe, but their problem was that they had become self-righteous; that they rested in the outward performance of these duties, but knew nothing of judgment, mercy and faith. Where a church today is under a legal system of tithing or any other law service, you will find a proud self-righteous people who rest in the external works of their hands but know

nothing of an experimental heart-work of grace and love. It is a tragic situation indeed, when the leaders of a people will make null and void the teachings of grace and run back to the old covenant.

### **THE QUESTION IS — Does the New Testament teach a system of tithing?**

Is every Christian obligated by the Lord to place strictly ten-percent of all his earnings in the church or some form of mission work? Many teach what is termed "storehouse tithing," that the entire tenth must be placed in the local church only, and that books be kept to substantiate this. Before we can determine whether the New Testament does in fact teach tithing, we would pose another question which is really at the foundation of these issues — namely,

#### **Does the New Testament teach the mission system?**

Early in the 19th century in Baptist ranks there was a great separation over money-based mission programs, salaried ministry and church auxiliaries. Those who stayed with the original church continued preaching election, predestination, and regeneration by God's power alone. Those who went with the new party stressed regeneration by human means, "the gospel must be preached and they that preach must be paid," etc. — whereas the written Word of God said they that preach must be "sent" by the Lord. The so-called "great commission" says, "Go" — not preach tithing and demand a salary. The new party or missionary Baptists instituted mission offerings, seminaries, missionary circles, and later Sunday Schools and tithing. Now does the commission require huge sums of money to send someone **"into all the world?"** Is the ministry on a level with other forms of human endeavor, where "the more you put into it, the more you will get out of it"? Will a bigger offering assure the salvation of more souls? If the Lord our God has chosen a people, His blessed Son has redeemed a people

and promised to gather them all (John 6:37) unto Himself, then how does *money* enter into the picture?

How did the New Testament church fulfill its mission in the world? Did it provide stipulated salaries for every preacher who went forth at God's call? I feel the answers to these questions are obvious to every reader who familiarizes himself with the New Testament and early church history. From Christ's founding of the church until the late 1700s there was no mission system in any church (speaking from a Baptist point of view). Prior to the introduction of the Mission Society by Andrew Fuller and others, each God-called preacher went wherever God directed, looking to God alone for his support. Each church supported its God-called messengers as led of the Lord and assisted other churches where there was a need.

***"For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath not ... Every man according as he purposeth in his heart, so let him give; not grudgingly or of necessity: for God loveth a cheerful giver" 2 Corinthians 8:12; 9:7).***

Here we have New Testament *giving*, and that spirit of liberality was not created through a forced tithing pledge. One preacher whom I know here in the Carolinas says, "You'll not be a deacon in my church unless you tithe!" There was no pledge in the Corinthian church and no preaching about tithing. God said, ***"Not of necessity; for God loveth a cheerful giver."*** I will add, of course, that the church at Corinth was too near the apostolic pattern to have a *salaried minister* whose security demanded tithers in the church. It was too near the New Testament pattern to have a *paid organist* or a *paid choir director*. In fact, the Corinthian church even existed in a time when churches had no stated "program." That church was so "strange" that it had no organizations for the young people! It existed to provide a home

for the Lord's children, a center of fellowship, all for the one purpose: **"He that glorieth, let him glory in the Lord"** (2 Cor. 10:17). The Corinthian church had its internal strife and problems, but it was a true church, and neither the church at Corinth nor any other New Testament church was given as a "soul-saving station." In New Testament times the people of God knew that **"Salvation is of the Lord"** (Jonah 2:9), that it is not of man's will or effort (Rom. 9:16). They were content to leave the eternal salvation of men in the hands of "God who showeth mercy." Their preaching was a demonstration of the power of God to the "saved," to the regenerate— but they knew that the same preaching was utter foolishness to the natural man (1 Cor. 1:18; 2:14). Therefore, they did not put on money-raising campaigns. It's that simple!

Then all service was done willingly "as unto the Lord," and to even think of "charging" for such service would be a travesty. When our Lord Jesus Christ sent out the twelve, He commanded them, **"Freely ye have received, freely give"** (Matt. 10:8). I know of one "preacher" who went before his deacons last year demanding a raise in pay. They offered him an increase amounting to about 300 dollars a year. He came back and told them it was not enough, and when asked how much he wanted, he replied promptly, "At least a 3,000 increase!"

Making merchandise of the gospel — that's the logical outgrowth of the money-based mission system. And now almost every "missionary" church I know has hot dog suppers, quilt and cake sales, "gospel singings," etc., to keep the money rolling in. And in order to give their constituents "more for their money," they needed to change the "solemn assembly" into a time of entertainment, complete with organ, choir, quartet, soloist, X-mass pageant, ventriloquist dummy and more! Just anything the carnal nature is lusting for, the church will provide for them if they are willing to "pay." What a far cry is all this from the churches of the New Testament. The Spirit of God is not a part of this, although it operates smoothly, thanks to the "tithe."

A dear spiritual brother has pointed out (and we fully agree) that the report board is the idol of the average modern church. It is a continual scramble for bigger attendance and bigger offerings — “We must beat last year’s record!” It is all a thing of the flesh, whether of the straight denominational sort or of the independent fundamental style — still it is a business sales contest, a trafficking in souls. Little concern for the glory of God! Rather the chief concern of the modern preacher appears to be, “Get the crowds and get their money!”

These modern soul-winners are not directed by the same Spirit that led Paul and the other New Testament preachers. The Holy Spirit forbade their preaching the gospel in Asia and directed Paul and Silas to Philippi, a principal city of Macedonia. There they suffered imprisonment, harassment, beatings, and in it all only three people received their message, so far as we have in the record: a young damsel, the Philippian jailor, and Lydia “whose heart the Lord opened” (Acts 16:14). ALL these New Testament apostles endured great hardships to reach God’s elect, but they did it without the backing of a mission society. Neither did they anticipate that they could win all men, for they knew the Lord’s purpose was to gather out those “chosen in Christ” only. They neither offered Jesus to an indiscriminate multitude, nor did they tell the alien sinner that popular lie, “Jesus died for you!” Jesus my Lord really and truly suffered in the place of some sinners (the “elect,” known only to God), but we have no warrant to tell to any man that he is included in the number for whom Christ shed His precious blood. Such shallow stuff is not New Testament “Gospel, or Good News,” and yet they demand tithes of the people in order to promote it!

## **OLD TESTAMENT TITHING**

In Old Testament times the tithe was required of the other eleven tribes to support the tribe of Levi, the priests. God did not allow the priestly

tribe to own any personal possessions nor to have any inheritance in the land. They were wholly devoted to the Tabernacle and Temple service, and all their livelihood must come from the tithes of the people. There are no special priestly tribes today! In the New Testament every believer is a priest on equal footing with all other believers. In speaking of the priesthood and tithing, the writer of Hebrews affirms, ***"For the priesthood being changed, there is made of necessity a change also of the law"*** (Heb. 7:12). What could be plainer to the child of God today? That forever annuls the tithing law. In the Law, Moses ordained "all the tithe of the land, and whether of the seeds of the land or of the fruit of the tree, is the Lord's; it is holy unto the Lord" (Lev. 27:30). As we said, tithes were paid to the Levite (Num. 18:20-21). Tithes were also collected for the tabernacle and temple service, and for the poor and destitute (Deut. 14:22-29).

The missionary preachers of today in their demands for tithing are dishonest. They will scream to the rafters, "You must tithe on the gross of your pay, not the net after taxes!" Then the "preacher" will pay a tithe (many do not) on his "lowly salary" of \$80,000 to \$150,000. [ Figures revised from the time this was published 27 years ago!] Never does that preacher bother to take a tithe from his "expense account," car expense allowance, free retirement and utilities, nor the value of the home he is living in free of charge! He is dishonest, covetous, carnal and unfaithful to demand the Levites' tithe be paid to him. He often owns a nice home and property in another part of the state, drives two of the latest model automobiles and has a swelling bank account — whereas the faithful Old Testament Levite owned not a single worldly possession!

It is wresting Scripture to take Malachi chapter three and pronounce its "curses" upon everyone who will not put in the tithe, when you are not Levites and thus not entitled to the tithe, and no tithe was ever instituted for New Testament believers. If you want to abominate believers of today with the tithing "curse," why not also use the curses of Isaiah and Jeremiah upon a people who corrupted the prophetic ministry, the offerings and the

tabernacle service? If the one applies today, most surely does the other. And in your zeal, why not give some exposition of the "curses" pronounced by Old Testament prophets upon the unfaithful leaders and pastors? This chapter in Malachi does not belong to you, and you are not dealing honestly with the Scriptures. When the purpose and program of the New Testament is known and followed, God's people will have the unity and love of the Spirit in their midst. There is no need for tithing laws, envelopes, collections, etc., in such an assembly. The Lord will move the hearts of His loving people to provide every need for the work of the ministry in their midst. Every person on whom God has bestowed a gift will exercise that gift as led of the Lord, and he will be willing to work for his own material support. But if the Lord calls that servant into almost daily ministry, or if that servant should be in destitute condition, the people of God will recognize and respond to that need. That true messenger will not need to batter them on the head to get offerings.

The tithing system of today is a sad commentary upon the carnality of the entire mission system. But there is little hope to stem the tide, nor do we write from such a motive. Our purpose is that the truth of God shall be observed, that the Lord's true ones — though despised and rejected of men — shall be strengthened in the pure truth, and that our blessed Lord Jesus Christ alone should be the prominent One in the church. May our eyes be upon HIM in wonder, love and praise, as we know that salvation is His work exclusively. He needs no persuasive talents of men, nor their money!

Let it be fully understood the laborer is worthy of his hire and God also ordained that they who labor full time in the Gospel should live of the Gospel (1 Cor. 9:14). God loves the cheerful giver and they who are the loved of the Lord will surely give as unto the Lord. They will have bowels of compassion for the poor — ***"But whoso hath this world's goods, and seeth his brother have need, and shutteth up his bowels of compassion from him, how dwelleth the love of God in him?"*** (1 John 3:17). They will be ready to communicate to him that teacheth (Gal. 6:6; 1

Tim. 6:17-19). A stingy, hoarding spirit is not the spirit of Jesus, who was "rich" but left the palaces of Glory and became "poor," that His dear children might be rich (2 Cor. 8:9)! But an obligated tithing system in a New Testament church is a legal system which is foreign to the spirit of this day of grace! We repeat: This tithing system, as practiced by most churches today, was unheard of in the Christian church until long after men had devised the modern, money-mission system. Then Old Testament tithing law was conveniently brought over in the New Testament church for the purpose of keeping the new machinery in motion! Sylvester Hassell said, **"Their system of mission work was reduced down to one thing: GIVE GOLD!"** Then they began to tabulate the dollars-and-cents *cost of each convert*, promising tithers so many "souls" for so many "dollars." Talk about merchandizing the kingdom of God — this tithing business is where it all began!

Let men have their legal systems, but my prayer is for the gracious free spirit of those early church brethren who, when persecuted and scattered abroad, **"went everywhere preaching the word"** (Acts 3:4). They were so free from covetousness that Peter could say to one who offered them money from selfish motives, **"Thy money perish with thee, because thou hast thought that the gift of God may be purchased with money"** (Acts 8:20).

The pilgrim life of faith is nearly unknown in our day. May God be pleased to destroy the legal tithing system, and give us a sacrificial love for our Lord and for His people.

— **W. W. F.** in ***The Old Faith Contender***, 1977; slightly updated 2004.