

Tithes and Offerings

By Elder Steve Montgomery

Back in 1993, our church made a study of obligatory tithing. **Every verse** in the Bible that mentions tithing was read, copied, considered and studied. I first read each passage in the Old Testament, before and after the giving of the Law of Moses. Then each of the FEW passages in the New Testament was studied. Much more could have been said about each passage, but it was not intended to be an exhaustive study of the subject. During the reading of all these passages, one thing became apparent. Obligatory tithing was not the means of supporting the ministry of the priests in the Old Testament, much less the **New Testament way for churches** to support the ministry. It should not be considered the New Testament way of financing the work of a church today. At its best, obligatory tithing is an inferior system.

In that study, because of its negative nature, perhaps some people might be led to think that I do not believe in systematic giving or in tithing. This certainly is not the case, for the New Testament does teach regular, systematic and liberal giving. I have heard the charge that whoever is against tithing is stingy, tight-fisted and covetous, and does not believe in supporting the Lord's work. I deny that charge, and those who know me at all, know it is not the truth. I have also been privileged to know many good, liberal hearted men who were not devout tithers. All of our giving, like other Christian service, should be from the love of God in our hearts and voluntary. The ideal is that we first give ourselves and then give cheerfully and regularly of our material blessings. I certainly believe in personal Christian stewardship and systematic giving, but this does not mean I have to teach and practice obligatory tithing as the means of financing the Lord's work today. There is no warrant for the many misconceptions about tithing

taught in so many good churches today. We will be examining some of those popular misconceptions.

In the defense of obligatory tithing, one of the passages most quoted and cited is Malachi 3, even though that passage is not even talking about how to finance the Lord's work! This chapter should be studied in conjunction with the ***entire book of Malachi***. It should be kept ***in context***.

Here is what the book of Malachi teaches. Israel had abandoned God's law which they had put themselves under in the days of Moses. Malachi was **calling Israel back to serve God** under the conditions of that **law covenant**, even as Nehemiah and Ezra were also teaching during this same time period. This repentance and return involved a number of things that Malachi mentions. The nation of Israel was NOT keeping the law as it had promised God that it would do. They were only giving lip service. They were materially minded and more interested in doing their own will rather than God's will.

Let us observe this in chapter one. The priests had despised the name of God," vs. 6. Many said, "*The table of the Lord is contemptible,*" and offered up "*polluted bread*" on the altar, vs. 7. They made vows to offer good sheep on the altar, but then gave blind, lame and sick ones to God! vs.14. They no longer offered the first fruits of their labors. They were not giving of their best to God. They said it was "*weariness*" to serve God, vs.13. They said, "*The table of the Lord is polluted; and the fruit thereof, even his meat, is contemptible.*" Vs.12.

Chapter two shows that God's priests had dealt treacherously with Him, and departed from His way. In the beginning it was not so, vs. 1-6. But they disobeyed His covenant with them. They committed abominable

idolatry that required His punishment. They abandoned the true worship of Jehovah God, vs. 8, and profaned the covenant of their fathers, vs. 10. They dealt treacherously with one another and profaned the holiness of the Lord, vs. 11. They wept over their sins, but with hypocrisy in their hearts, vs. 13. They were betrothed to God, but broke their covenant or vow, vs. 14-15. They wearied God by reversing values, saying that evil was good and good was evil, and did not believe God would actually judge them, vs. 17. Although they changed, God did not change and promised to judge and correct them.

In Chapter three, God gives a severe rebuke to the priests and the whole nation because they had abandoned His covenant, His law. One of their chief sins was to abandon the support of the tribe of Levi. The law required that all the other tribes give ten per cent of their income to **Levi** since that tribe possessed no land of its own to till. See Numbers 18:20-24. ***These tithes were for the support of the entire tribe of Levi, and not for the spiritual service of the priests.*** In Malachi's day, Israel was behind in the support of the whole tribe of Levi as well as in the giving of their animal sacrifices. Thus they were behind or in arrears in both tithes and offerings (sacrifices). This was against the Law of Moses. The nation was guilty of not paying tithes to the tribe of Levi and also by not giving its animals to be sacrificed. How were they not only robbing God but also Levi? Because the tithe was "***holy unto the Lord.***" Lev. 27:30-33. If a man did not give it as the law required, he then had to pay it back plus 20% (a fifth) more as a fine. He was to let his cattle pass "*under the rod*" and separate every 10th sheep or goat or cow, etc. and not change it with another animal, or else he would have to pay with BOTH of them! It was the law, vs. 32-33.

These tithes were a TAX levied on Israel. To say that if the Jew ***under the law*** could give over and beyond the tithe, we should be able to do ***more under grace*** is to miss the point completely. At least it recognizes the fact that the tithe was **under the law!** Christians pay more taxes today than the Jews did!

It is a mistake to think that these tithes were for the support of the ***ministry***, or that these offerings were money "above and beyond the tithe" given for the same purpose. This erroneous idea was brought in among God's people many years ago to try to force the churches to pay debts that had been made by the Convention boards. They said that Christians are obligated to **pay** tithes, and that only what is given **above** the tenth is actually an offering. Each church member was to tithe, and each church also was to give a tenth to the Convention. They began to call non-tithers robbers of God, and saw them as a threat to the life and success of their denominational plans. Israel, under the law, was required to support the tribe of Levi, and also give their animals up as offerings on the altar. These offerings were made to God and NOT to the priests. The offerings were not money. The animal **offerings** were sacrificed, or killed on the altar. The "above and beyond the tithe" argument has been very convenient to pastors who try to make "Every Baptist a tither," and browbeat and ridicule brethren who are not. They even say that you have not given until AFTER you have "paid" your tithe. You can find none of this in the New Testament.

The English translation in Mal. 3:10 is also misleading. It is not "*Bring ye all the tithes into the storehouse,*" but rather "*the whole or full tithe*" meaning **healthy** animals and not sick or crippled ones. It meant good bread and not molded bread.

Another misconception is that the storehouse represents the church today. This is not true. The temple was the house of God then, and the

church is God's house today. I Tim. 3:14; Mk. 13:35. ***In Israel, the tithes were brought into the storehouse, not the temple itself!*** The "storehouse" was not a part of the temple, but attached to it. It was not the temple itself, and certainly is not a type of a New Testament church today. It was built by King Hezekiah in the temple area but was NOT the temple itself. See II Chronicles 31:10-12. It does not represent the church. The storehouse belonged to God, not the priests, and thus the tithes were brought into the "*house of the Lord,*" meaning the storehouse. This was not the temple itself, which is God's house. They were not to bring animals, wine, oil, grain, etc. into the temple itself. This would be ***sacrilege***. The ***tithes*** were brought into the storehouse, which was nothing but a warehouse, or a treasure house, and then they were distributed among the ***whole tribe of Levi***, men and women, boys and girls, bad and good. Each and every Levite had a right to receive his part of the tithes, for it was for his support, and not just that of the priests. The priests received their tithes, along with all the other Levites, but it was NOT for their temple service. For whatever it is worth, to those of you who may use the Septuagint, notice that the word tithe is not even used in Mal. 3:10. It reads, "Ye have brought your produce into the treasury, but it will be spoiled."

God told Israel, "*Ye are cursed with a curse; for ye have robbed me, even this **whole nation**,*" vs. 9. There are many places in Moses' law, which promised a curse upon the nation if it rebelled and sinned against God. They had not taken care of Levi, and the curse had to fall upon the nation. The law required the Jew to pay tithes. It was not an option. But they were promised that if they would obey the law, God would bless them. Baptist preachers today show that God would bless Israel if the tithes were brought in, and then say the church members must tithe to receive God's blessings. Concerning the promise that God will bless us if we tithe,

there are similar promises to Israel that He would bless them if they would observe His Sabbath, or not marry strangers, nor give their children in marriage to foreigners. Nehemiah 10:28-39. In Hezekiah's time, when the storehouse was built, the people brought much into it because God had blessed them, II Chronicles 31:10. Joel 2:21-27 shows God was ready to bless Israel if they would only repent. Amos 4 shows they were punished by not obeying God. Blessings would come if they would repent. Likewise today, the New Testament church will be blessed if it obeys the Lord and the **new** covenant under which it works, not the Law Covenant.

Some teach that since "*the tithe is the Lord's*" we should practice tithing today by giving it back to Him. But there are similar statements about other things under the law that belong to the Lord. Notice the following:

- q Ex 9:29 "*that thou mayest know how that the earth is the LORD'S.*"
- q Ex 12:11 "*ye shall eat it in haste: it is the LORD'S passover.*"
- q Le 3:16 "*all the fat is the LORD'S.*"
- q Le 27:26 "*...it is the LORD'S (firstling).*"
- q Le 27:30 "*And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S: it is holy unto the LORD.*"
- q De 10:14 "*Behold, the heaven and the heaven of heavens is the LORD'S thy God, the earth also, with all that therein is.*"
- q Ps 22:28 "*For the kingdom is the LORD'S: and he is the governor among the nations.*"

q 1Co 10:26 *"For the earth is the Lord's, and the fulness thereof."*

q 1Co 10:28 *"for the earth is the Lord's, and the fulness thereof."*

As we can see, everything is the Lord's, not just the tithe. ALL we have belongs to the Lord and we are only STEWARDS of it. Not just 10% is His; all is His.

When the ***New Testament*** speaks of the ***tithe***, it speaks either of those under the law at the time, or those in the Old Testament who gave tithes on a ***voluntary*** basis. When it speaks of financial contributions in the New Testament church, the word tithe is NEVER used. **Other expressions are used, but never the tithe.** This is significant. For example, look at II Corinthians 9:6-8. *"He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. And God is able to make all grace abound toward you; that ye, always having all sufficiency in all things, may abound to every good work."* To give out of necessity is to give by obligation! IF we are to *"sow bountifully"* and give *"every man according as he purposeth in his heart,"* then that in itself automatically removes any standard amount or minimum or percentage to ***"pay."*** It is to be *"as God hath prospered."* If a man wants to ***give*** 10% that is his privilege. If he wants to ***give*** 9.5% or 5% or 20%, that is still his privilege and option. It is his decision, not the pastor's or the church's. The expression in I Corinthians 16:2 *"lay by him"* is forceful. It means that each one lays by ***himself***, is individually and personally responsible for what he gives. Preachers today would have told the Corinthians to ***pay*** their tithes! They would have called the Corinthians robbers of God. Paul did not. He said each one is to give *"as God hath prospered him."* If we make it compulsory, or give him a ***minimum he must contribute***, we are then going back under the law, anyway you look

at it. It must be voluntary, not obligatory. If it is obligatory, then it is NOT voluntary.

"But," say some, "I Corinthians 16:2 is about a special offering for the poor saints in Jerusalem and not the regular gifts or offerings of the church." True. So, where in the New Testament did Paul or anyone else tell churches to tithe?

One of the favorite arguments of obligatory tithing is that it was in existence **before the law**. And so it was. What does this prove? Notice some other things that were ALSO in existence before the law: (1) animal sacrifice, (2) Sabbath observance, (3) circumcision and (4) the prohibition of certain foods. If we are to tithe because it existed before the law, then tell my why we are not obligated to circumcise our male children and keep the Sabbath? ALL of these things existed **before** the law, then **incorporated** into the law, but **passed away** with the law when it was nailed to the cross. So if someone wants to be circumcised, keep Saturday as the Sabbath, and not eat pork, **he has the liberty** as a Christian to do so. Likewise, tithing is voluntary.

In the light of the New Testament I must leave the matter to the individual brother to do as he believes the Lord wants him to do. It is NOT right to teach him that he is a second-class citizen of heaven if he does not do "as much under grace as the Jew did under the law." This is not right. It misses the point about tithing in the Old Testament as well. Many believe a church cannot prosper without teaching obligatory tithing, but that is simply not the truth.

I know only a few preachers who take the position I have explained, especially in the last 50 or 60 years or so. But years ago, among Missionary Baptists as we were called, only a few would differ with what I

have written. It is very uncharitable, to say the least, to call us robbers and thieves and stingy just because we sincerely believe that obligatory tithing is not for New Testament churches. I do not make this a point of fellowship. Neither should they.

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