

THE TITHE AND THE COVENANTS

Several friends recently asked for my views on tithing so I began to rethink the issues. The Holy Spirit is the teacher but if we do not ask questions He cannot answer. Religion makes a virtue of passive acceptance. Jesus played questions and answers. He wanted creative, engaged followers not passive accepters. Question everything! If you are not moving, He cannot guide you!

Our methodology will be to examine every scripture that refers to tithing in their primary context of Old or New Covenant. If you play cut and paste you can make the scriptures say anything you want! What is the big picture? The parts only speak truthfully in the context of the whole.

However, in all things God honors faith and He honors what we do unto Him and He honors what we do as we walk in community. Marilyn and I have walked in community and faithfulness with others where we may not have agreed with the teachings of that particular community in relation to certain issues. We knew that God had asked us to walk with them and so we were simply quiet and walked. We did what we did as unto Jesus. This teaching about tithing is not to create division and dishonor. If you know that Jesus has placed you with a particular community and that community has a particular view on tithing, then walk with them. It is not a matter of seeking to change anybody but to walk in grace and unity where He has placed you.

Some good friends do not talk about tithing so much as proportional giving. They set a proportion of their income to give as a faith target! Marilyn and I have a faith target which is far beyond a tithe. We are moving towards that! The New Covenant is a better covenant built on better promises so we should be blessed to give more than under the Old! This is all about grace and faith to give more, not about an excuse to give less! Accept the challenge of the New Covenant!

A/ THE OLD COVENANT AND THE TITHE

Strong's Concordance lists thirty-two references to "tithe", "tithes" and "tithing" in the Old Testament. Two Hebrew words are used for these but their roots and meanings are the same- "tenth". These texts refer to four different tithes.

The tithe of the first fruit is commanded in Leviticus 27:30- 32, Numbers 18:21- 28 and the practice is recorded II Chronicles 31:5, Nehemiah 10:35- 37, 12:44 & 13:5. This is a tithe of all produce of field, vineyard, orchard and of the yearly increase of the herd and flock. This tithe was for the support of the tribe of Levi. The landowners, the business owner/operators, from eleven tribes gave a tenth to one tribe and they got a good bargain! Their spiritual care and their medical, judicial and educational systems were all paid for. However, the tabernacle, and later the temple, were built and maintained by offerings and temple taxes.

God's original intention was for a nation of priests to be symbolized by the first born son of each family being a priest. Their function was to mediate between God and the nation through the sacrificial system. However, when only one tribe did not sin around the golden calf, God chose them, the tribe of Levi, to be priests. The priests did not receive an inheritance of land like the other tribes. They were separated from normal work unto the work of the temple and sacrifice. No other tribe of Israel was allowed to offer sacrifices or serve in the temple. The inheritance of the tribe of Levi was the tithe!

The second tithe was used for the feasts at Jerusalem. Deuteronomy 12 & 14:22- 29 instructs them to take this tithe and spend it on a party! Listen to verse 26, "And you shall spend that money for whatever your heart desires: for oxen or sheep, for wine or strong drink, for whatever your heart desires; you shall eat there before the Lord your God and you shall rejoice, you and your household."

God commanded huge parties!

The third tithe was taken every three years and was so that the “Levite... the stranger and the fatherless and the widow... may come and eat and be satisfied, that the Lord your God may bless you...” (Deuteronomy 14:29). This was a tithe so that every three years those who were not landowners could feast like those they worked for and gleaned from. The poor were cared for day by day as they gleaned in the fields, orchards and vineyards. The day laborers survived day by day. This tithe was not for their daily needs. If a man does not work for his daily needs his integrity is destroyed. This was for a party! Yeah God!

The last tithe was what the tribe of Levi gave to the house of Aaron as instructed in Numbers 18:25- 28. This is what the Levites are bringing into “the storehouse” in Nehemiah 10:38. The Levites tithed to Aaron. He must have been a very wealthy man! And now you understand why some contemporary leaders like to live in the Old Testament and talk so much about David and Solomon. They would rather follow Solomon than Paul and some also fail like Solomon but that is another story!

2/THE OLD COVENANT AND FAITH

Giving is an act of faith! You take security and substance out of your present and sow it into your future! That is the lesson of Abraham giving to Melchizedek in Genesis 14:18- 20. That is the lesson of Job and of Jacob. God is our source and we demonstrate that by giving to Him. . Tithing did not originate with Moses. Giving was a part of relationship with God right from the beginning.

However, we need to speak about Abraham. This is the first mention of tithing in the Scripture. This happened before the law was given. Thus some would say that tithing is a part of the Covenant of Promise that applies to us today. Well have you looked at what Abraham tithed? It was from the spoils of war! And after giving the tithe, he gave all the rest back to the original owners. This does set a precedent! A precedent for what we should do with the spoils of war! There is no record of Abraham ever tithing from his income!

But let us return to Moses. Not only were the people to give tithes and offerings, they were to keep the Sabbath, keep the feasts, keep the seventh year sabbath and keep the fiftieth year sabbath, the year of Jubilee. It is one thing to rest every seventh day but it is another to rest every seventh year for the whole year and not be able to glean in the fields of what came up by itself! You had to trust that the harvest from year six would see you through two years! Then there was the year of Jubilee where the harvest from year forty-eight had to see you through year forty-nine and fifty! One harvest was to last for three years! That takes faith!

Then on that year of Jubilee all debts were to be forgiven, all land that had been purchased was to be returned to its original owners and all slaves were to be set free. Income earned from the land could be kept, houses purchased inside walled cities could be kept but the land, the basis of building wealth, had to be returned to its original owners. If a father lost his land due to illness, laziness or addiction, his posterity were not condemned to be day laborers. The land would come back to them and they could have the opportunity to generate wealth. The land was not to become concentrated in the hands of a few creating a society of the rich and the poor.

This is the wonderful wisdom of God! The whole economic life of the nation was centered around faith, obedience, generosity and justice. Each family had its opportunity to create wealth renewed every fifty years!

The main point of all of this is that “the just shall live by faith”. Even in the Old Covenant God wanted to walk with His people in faith and obedience. Even in an agricultural economy where they were self-sufficient, they were to suspend that self-sufficiency every seven years and trust God that what they had harvested on the sixth year would carry them through the seventh until the new harvest of the eighth. They were to trust that provision even though they were giving away 23% of it!

If tithing is a part of your faith walk, then walk it out! My wife and I give consistent amounts and believe to see that increase. Walk out your faith!

3/ MALACHI CHAPTER 3- CURSES AND BLESSINGS

Why do we take scripture out of context? Why do we place ourselves in the wrong scriptural context? Why do we want to live in the Old Covenant?

And Old Covenant is the context of Malachi 3. In Galatians Paul tells us what happens when we mix the covenants, "For as many as are of the works of the law are under the curse; for it is written, 'Cursed is everyone who does not continue in all the things which are written in the book of the law to do them.'" (Galatians 3:10).

If we are going to teach tithing as a legal or shall we say "covenantal" (that does not sound so, well, legalistic!) requirement for God's blessing, why do we not also teach obedience to the laws about loaning money at no interest or the Jubilee forgiveness of all debts? Why do we not use tithe money for huge church parties?

The reality is that if we are going to keep one law, we have to keep them all. And if we cannot keep them all we are under the curse! And if we mix the covenants we are really under the curse, the biggest of them all, the curse that says if you mix law with grace, "Christ will profit you nothing" (Galatians 5:2).

Yes, God wants us to "test" Him (Malachi 3:10) but in the New Covenant everything is in Christ. Is Christ enough? Test Him! Do what He asks you to do!

Yes, God promises to "rebuke the devourer" (Malachi 3:11) but because you keep a law or because the devourer is defeated in Christ? We do not need a revelation from Malachi! We need a revelation from the Holy Spirit about what God has done in Christ! That is Paul's prayer for the church in Ephesians 1:15- 23. That is the message of Colossians 1 and 2 as well as Hebrews 1 and 2. I think we need to read these chapters until we get it- Satan was defeated by the cross of Christ! There has been a resurrection! We are in Christ! All the promises of God are "yes" and "amen" in Christ "to the glory of God through us" (II Corinthians 1:20)!

But let us follow this legalistic path a little further. If the the people are cursed when they do not tithe, what happens when the leaders misappropriate the tithe? The law said the tithe was for the priesthood which meant that almost one in ten households could be in "full time ministry". The goal was to release service to the people and meet every need. What happens if the tithe is used for buildings? If you like dealing in blessing and cursing you may want to consider that question!

And a little further down the legalistic path! Malachi never says "tithe" singular but "tithes" plural. The blessing and the curse revolve around the "tithes". If you are going to preach this you must preach all four tithes, not just the first fruit or the first tithe! That would be a difficult sell would it not?

And what about this? We are told to bring the tithes into the "storehouse" which is always interpreted as your local church (Why not Jerusalem?) and it goes on to say so "That there may be food in My house" (Malachi 3:10). According to Strong's #01004, the Hebrew word means translated as "house" means just that, "house (in the greatest variety of applications but especially family)". Old or New Covenant that word "house" has one meaning and that is the people, the family of God.

The whole household! That was not just the priesthood, it was also the poor. Have you ever heard Malachi 3:5 used in preaching about tithing? The nonpayment of tithe was oppression and exploitation of the "wage earners and widows and orphans". Why? Because they could not party with the rest of the nation! In our day the tithe is generally spent on salaries, buildings and programs. Other offerings are taken for the poor or helping the poor is left completely to the "para church ministries" (ministries that do what the church is supposed to do but which it does not do since it is too focused on itself)! If tithe is not used for the poor is that misappropriation? Does that bring a curse? How much Old Covenant to you want?

And another question arises. God does not like the oppression of the "wage earner". To command a wage earner to pay tithe means a whole different thing than to command a business person to pay tithe! In fact none of the tithes in the Old Testament were collected from the wage earners or the day laborers. Tithe was only collected from the business men- the land owners! Today,

that would leave most people free from the requirement to pay tithe! Have you ever heard that preached?

The gospel is supposed to be good news for the poor. In the Old Covenant economy the poor and the wage earners paid no tithes. That was good news! Now we tell wage earners, who are already paying at least 25% tax for government and social services, that they must pay another tax to the church! That is not good news! That could be called oppression!

And another question- why do leaders stress Malachi 3 and the whole storehouse, local church, thing rather than Isaiah 58 and giving to the poor? Why indeed! After all Isaiah 58 promises more blessings than Malachi 3!

God does promise to open “the windows of heaven” and “pour out ... blessing”. Some teach that if 60% of the church tithes that will mean they will receive only 60% of the blessing God intends for them. They promise the people a 100% blessing if they all tithe! Martin Luther started a reformation in reaction to the selling of indulgences. The lie of that day was that release into heaven could be bought. The lie of our day is that we can buy the release of heaven to us! Ephesians 1:3 says, “Blessed be the God and Father of our Lord Jesus Christ, who has blessed us with every spiritual blessing in the heavenly places in Christ.” Jesus is the door. He always will be. Your money cannot buy you entrance into blessing or the release of blessings to you.

Let us summarize the good stuff. Generosity honors God who wants His household to have food and the poor to be blessed. That is a consistent message through the Old Testament. Proverbs is full of it! We are to be generous because He is generous. We are to be like Him! When we are generous He “opens the windows of heaven” to pour out blessing (Malachi 3:10)! Have you ever seen money float down from heaven? Do you ever open your windows to throw out money? No, you open windows to let in fresh air or in this case He opens the windows to let the air of heaven flow out. What does that mean? What is the wind of heaven? Could that be the breath of God? Could it be the words from His mouth? Could that be new and creative ideas about how to make wealth? Wisdom is worth more than silver or gold! Ideas are wealth!

4/ THE NEW COVENANT & THE TITHE

The words “tithe” and “tithing” are used seven times in the New Testament. One of those times is in Matthew 23:23 and another in Luke 11:42 where Jesus curses the Pharisees for paying tithes from their window box herb gardens while neglecting justice and the love of God. Some say this usage shows that Jesus blessed the tithe as a New Covenant practice. Well, if so, it is a very strange blessing!

Jesus does say, “that unless your righteousness exceeds the righteousness of the scribes and Pharisees, you will by no means enter the kingdom of heaven.” (Matthew 5:20). So how do we apply that?

If we take the principle of the first tithe that could mean ten families supporting one family in ministry. That is not too bad! The Moravians were the first missionary movement and each family at home, including the leaders, worked and supported one missionary on the field. That is even better! That is following Paul and what he instructed the Ephesian elders to do (Acts 20:34- 35)!

For the first three centuries of the church there were no paid professionals. Local leaders had their day jobs just like everybody else. The priesthood of all believers was functional. God finally had His nation of priests! That is why Peter (I Peter 2) makes such a big deal about “new born babes” being “a holy priesthood”, “a royal priesthood”, “a holy nation” that could “offer up spiritual sacrifices acceptable to God”. They fulfilled the fifty-six “one another” scriptures as they ministered to one another. They met in homes around a real love feast that they served to each other not a symbolic one served to them by someone in special clothes with a special office. That is why Paul (Galatians 3:28) makes such a big deal about all gender, race and class distinctions being gone in Christ. That is why he tells the Corinthians (II Corinthians 1:24) “Not that we have dominion over your faith, but are fellow workers for your joy: for by faith you stand.” That is why Paul declared that the head of every

man is Christ (I Corinthians 11:3)! God finally had His nation of priests and Paul was not going to get between them and Him! That is why the dogma of spiritual covering is so wrong! That is why so many present day leaders burn and crash. They are trying to do something that God does not want them to do. You can try to sit on God's chair over His people but be prepared for when He sits down!

Paul did not talk about tithes because tithes placed one class of believers above another. Paul did not collect tithes for himself since he saw himself as a “fellow worker” for the joy of those that he served. The declaration of Timothy 2:5 rings through Paul's thinking and practice, “For there is one God and one mediator between God and men, the Man Christ Jesus.” The New Covenant reality is no special priestly class in doctrine or practice since this would remove Jesus from His place.

Tithing to support professional clergy did not appear until the eighth century. And the medievals made an appeal to the Old Testament pattern of priesthood to justify this practice. They had to do so- it is not in the New! For more on this you can check out “Pagan Christianity” by Frank Viola (but if you do, be prepared to have your institutional church world rocked!)

Another place the word “tithes” appears is in Luke 18:12, the story of the Pharisee and the sinner at prayer. Even with his tithing and other legalistic righteousness, Jesus still declared the Pharisee unjustified. And there is no reference to show that Jesus has changed His mind on this one!

The other use of the term “tithes” in the New Testament is in Hebrews 7:5- 9 where the argument is that Melchizedek has a superior priesthood over Aaron since Aaron paid tithes to Melchizedek while in Abraham's loins. Christ is a priest “after the order of Melchizedek” so His order is superior to and does away with Aaron's. Conclusion? The person we listen to and follow is Christ, not Aaron. New Covenant not Old! Clear!

So what does Jesus say about tithing? Nothing. What does Paul say about tithing? Nothing! What does the council at Jerusalem say about tithing? Nothing! Remember that council in Acts 15 where they were trying to figure out how much of the law the gentile believers should keep? They said nothing about tithing but did ask Paul to “remember the poor” (Galatians 2:10). Can you imagine a meeting of an “apostolic” council in our western world where they did not ask for money or seek to enforce a religious tax but only asked that the poor be remembered?

However, an argument from silence can be a foolish argument. There are groups which do not use instruments in worship simply because the New Testament does not mention any. Well, the New Testament does not mention chairs, coffee or sound systems either so you see how silly this can get. The point is that Jesus and Paul have a great deal to say about money and investing it in people. They are not silent about money! They are just silent about the tithes! That should tell us something!

5/ JESUS AND MONEY

Jesus had women of means who ministered to Him and His team “from their substance (Luke 8:3). He obviously did not tell them to “sell all and to give it to the poor” like he did the rich young ruler (Luke 18:18- 23). And that is the point! There is no law. There is only instruction from the Master. Do we believe New Creation realities or not? Is the head of every man Christ? Are we all Royal Priests? Do we really have an anointing from the Holy One and know all things so that we do not need any man to teach us? Do all of His sheep really hear His voice? Is Jesus able to build His church or do we have to help Him just a little?

Jesus said that whatever is done to the least is done unto Him. That is the whole message of Matthew 25:31- 46. It is all about food, clothing and water being give to the poor and all about visiting the prisoner and the sick. If we took what the church world wide spends on buildings, salaries and programs we could probably provide food, clean water, clothes, and education to a good portion of those in need. That is the justice issue Jesus is talking about in Matthew 23:23. I think He is serious about it! Are we goats or sheep?

There are churches where they are afraid to talk about money and justice issues for fear that will

drive people away. Jesus was never afraid to talk about the cost of discipleship. As a matter of fact, He commanded us to count the cost, not hide it! He chose twelve who counted the cost over multitudes who would not!

The law only asked a tenth, well actually 23% plus offerings. Jesus asks for every thing! People need to know that! The New Testament does not call us “King's Kids”. It calls us sons of God but also servants and bond slaves. People need to know that! We are not our own and nothing we have is our own! That is not religious misery. That is the original apostolic joy! Have you ever meditated on Hebrews 10:32- 34? It is all for Jesus- not just some percentage!

6/ PAUL AND MONEY

Paul thanked those who supported him financially (Philippians 4:10- 20) and laid out the principle that the “laborer is worthy of his hire” (I Corinthians 9:6- 18) but he lived that “it was better to give than to receive” and pointed to his self support as a pattern for all (Acts 20:33- 35).

Paul did raise money but it was for the “poor saints” in Jerusalem. The whole teaching in II Corinthians 8 and 9 is about raising money for the poor. The promise of abundance to those who sow and who give cheerfully is given to those who sow into the poor! The purpose of the giving was so that there could be “equality” among the saints where one's abundance met another's lack and where the faith of the poor would answer the prayers of those who gave. Money laid at the “apostles feet” in Acts 4:35 was not for financing an executive lifestyle but for distribution “to each as anyone had need”. However, giving for equality would not preach well in most western contexts today! One present day “apostle” boasts of a three million dollar house and seven cars as being “necessary for the people he deals with”. Consider that in the light of James 2:1- 9!

Paul's fund raising was not for “his ministry” but for the poor saints! What a contrast to most fund raising today! And he did not say the poor were poor because they were cursed. James (James 2:5) saw the poor as “rich in faith” and so did Paul.

The guideline for giving was not a certain percentage but “as (each one) purposes in his heart” (II Corinthians 9:7) and “as he may prosper” (I Corinthians 16:1- 3). What is difficult about that? Do we not trust the hearts of the saints? Do we not have a Covenant of the New Heart? Do we not trust them to hear the voice of the Master? In the Old Covenant God lived among His people and spoke to them through prophets and judges. In the New Covenant God lives in His people and writes His will on each new heart. As Eugene Peterson says in his introduction to the book of Galatians, “God did not coerce us from without, but set us free from within.” Do we trust the Covenant of the New Heart?

There are church groups that throw you out if you do not pay your tithes for three months! (No, I did not make that one up!) What is that? A money cult? Whatever it is, it is not a blessing and it is not New Testament. And it certainly does not seem like secret giving. Remember Matthew six? You know, the kind of giving that God rewards openly!

There are many more groups where you cannot function in any leadership capacity if you do not pay a tithe. Paul must have missed that item on his list of requirements for elders in both Timothy and Titus! What right does one royal priest have to judge the giving records of another royal priest?

Poor Paul just did not seem to understand the demands of building an institution! That is correct. He had the example of the Jewish system that he had been a part of. He had the example of all the pagan cults around him with their priesthoods and oppression of the people and he was working as hard as possible to build something completely different where each person was free before God to obey Him from their heart!

There are some churches where they demand 20% tithe! Well, at least they are being more faithful to their Old Covenant convictions than most!

Paul stated to the Corinthians that he would not be “burdensome” to them “For the children ought not to lay up for the parents, but the parents for the children” (II Corinthians 12:14). He would not have much patience for leaders who go around seeking “sons” to tithe to them!

The clear teaching of Paul in II Corinthians 11:20 is that the division between true and false apostles is not their gifts or even their teachings but how they take money from the people. Have you ever noticed Proverbs 22:16, “He who oppresses the poor to increase his riches and he who gives to the rich will surely come to poverty.”? Why is that? Why does giving to the rich have the same curse as stealing from the poor? The reason is that we do both for the same reason. We take from the poor for reasons of greed and pride. We give to the rich for reasons of greed and pride. We want their attention and favor.

Our conviction and experience is that we are in a better covenant than the old which is founded upon better promises so that we are blessed and able to give more than under the old! As we sow He is able to make all grace abound toward us so that we “always having all sufficiency in all things may have an abundance for every good work”. II Corinthians 8 and 9 are true!

Our conviction and experience is that as we seek God's Kingdom (which means people) and His righteousness (which means righteous acts of mercy), He will supply all our needs. Matthew 6:33 is true!

Our conviction and experience is that if we are doing what Jesus is asking us to do, He will speak to those whom He has blessed to bless us! Our conviction is that people want to obey Jesus and do so with joy!

WRAP UP

Let us not mix the covenant of the law and the covenant of grace. We do not want that curse on any part of our lives and certainly not on our finances. Let us listen to Jesus as His priests and free each other to do the same. The principle is that we are to remember the poor and to support true apostolic ministry which is laying foundations of Jesus Christ in lives who do not have any! I can think of no better wrap up than to quote John Wesley, “Make all you can, save all you can and give all you can!”

Steve & Marilyn Hill