

**Robbing God and Christians in the Name of God: The Misunderstanding of Matthew 23:23  
as a Justification for Tithing**

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**Abstract**

Tithing is indisputably biblical, but is it Christian? Tithing offers a case study for the continuity-discontinuity controversy since features of both are involved. The implications for a study on giving are both theological and pragmatic. Predatory gospel interpreters in the Post-Modern Church come to the biblical text with presuppositions. Nevertheless, the priority of the biblical text is paramount for understanding the biblical teaching on tithing and for constructing a new giving paradigm. The article analyses the Old Testament practice of tithing in the framework of the principle of Christian giving. The article analyses New Testament instances of freewill giving to support the claim that Christians today should not tithe. Arguments of both sides are offered and discussed. The objective of this study is to analyse the New Testament position on tithing, presenting arguments against claims that Christians today should tithe. The study adopts the historical-critical approach to determine the meaning of the text in its original context of tithe to ascertain either its continuity or discontinuity. However, clarity on this issue can be attained when the exegetical meaning is determined. The study is set out to correct the erroneous belief on tithing. The paper concludes that Christians have a responsibility to freewill giving, but tithing is by no means a command that they must obey. Moreover, compared with the Old Testament, the New Testament sets a higher standard of giving.

**Keywords:** Tithe, Old Testament, New Testament, freewill giving, Church, predatory

## Introduction

It is necessary to state from the outset that this article aims to discourage prosperity gospel that encourages tithing as fundamental to the New Testament faith and traditions. According to some claims, the Christians under grace in the New Testament dispensation are obligated to tithe like the Jews in the Old Testament. Yet the church is also confronted with teachings that tithing is not Scriptural (Smith 15). Therefore, the purpose of this investigation is to examine some of the Scriptural references in the Old and New Testaments and to discern which principles to adopt in matters of tithing. Tithing, as a biblical law is never placed in doubt. But does this entail that Christians today should ritualistically circumcise their male children or sacrifice animals because these laws were once ordained in the Bible? This is the bone of contention. Several church fundraising organisations portray that failure to pay 'tithe' is robbing God, therefore, defaulters will suffer curses for their nonchalant attitude. The concrete Biblical facts reveal that those who teach tithing as a Christian doctrine is in reality, the ones who are 'robbing God'. Tithe as taught by most Christian denominations as being 10 per cent of gross or net income is not delimited on the pages of the New Testament. Tithe preachers twist the word of God to support and justify their claims. But these scriptural passages have been grossly taken out of context and blown out of proportion to enable them to achieve their desires. Since these Scriptures are applied out of context, still do not support the teaching of tithing being 10% of income. Predatory gospel preachers aver that when followers surrender the tenth part of what they receive monthly or of the profits of a business or company to God, they will be favoured with God's blessings, receiving financial prosperity, breakthroughs, and accumulation of assets. In the New Covenant dispensation, God on no occasion authorised Christian leaders to take a tithe from God's people; thus, it is illegal to pay or collect tithe.

## The Old Testament Perspective of Tithing and the Ancient Near East

It is attested that the Hebrew word *מעשר* ensues in the Old Testament as regularly as 32 times: seventeen times in the Pentateuch, five times in the prophets, and ten times in the writings (Bromiley 862; Averbeck 1036). There are 29 references to the tithe where the sons of Israel had to give to the Levites and the Levitical tithe to the priests. Reference to Abram is mentioned once in connection with Melchizedek (Gen. 14:20). Ezekiel 45:11, 14 refer to the regulation of the size of a bath volume measurement as a "tenth of homer", and "the prescribed portion of oil ... a tenth of a bath from each cor" for the offering to make atonement for Israel (Averbeck 1035). Ezekiel 45 is the only passage where *מעשר* is used merely as a measure, not regarding tithes. The chief texts unfolding the Lord's guidelines concerning tithing are Lev 27:30-33; Num 18:21-32; Deut 12:1-18 (verses 6 ff.; 11 ff.; 17-19); 14:22-29; 18:1-4; 26:12-15. The concept of the tithe was not new to Israel, Sehling comments that the tithe is declared in the Bible as a secular tax as in Gen. 47:24; a double tenth for Pharaoh; 1 Sam. 8:15, 17, and Amos 7:1 imply a tax on first fruits (453). It was initially levied for the king and only far along for the deity (a god), which is opposed in Gen 28:22. Tate maintains that tithing refers to the giving or taking of a tenth of a property, produce or money for some institution or purpose (153). The Hebrew *מעשר*, literally "tenth part" or "tithe", is an equivalent of the verb *עָשָׂר*, "take the tenth part" (Carpenter 861). Many ancient cultures practised tithing in some form. Bromiley argues that Israel was simply one among many Ancient Near Eastern people who tithed their property, produce, or currency. Egyptians practised tithing, as did Syrians, Lydians and Assyrians (861). The tithe was acknowledged in Ugarit. VanGemeren maintains that in the Akkadian texts from Ugarit the similar secular use of *esretu* transpires about the tithe (among other taxes and gifts) for which a particular village was accountable. Moreover,

he claims that at Ugarit there was also an Akkadian term *ma' saru* tithe, which is unquestionably nearer in the form to Hebrew מַעֲשֵׂר and possibly reflects the Northwest Semitic Linguistic background of Ugarit as contrasting to the East Semitic World of standard Akkadian (1035). In the Ancient Near East, tithe comprised a wide range of property, produce or even currency, but specifics varied from culture to culture. In Israel, the following were subject to tithe: grain, new wine, olive oil, fruit, cattle and sheep (Deut. 14:23; Lev. 27:32, etc.), but other items were probably tithed as well (Bromiley 861).

Babbs began by endeavouring to attest to the universality of tithing. If this is right, he argued tithing would be an eternal mandate. He traced tithing back to the offerings of Cain and Abel and he clinched that since the dearth in Cain's offering was because it was less than a tithe, that God must have commanded tithing at this time. While the First Tithe (Levitical Tithe) is still valid today, the Second Tithe (Festival Tithe) and Third Tithe (Charity Tithe) can be applied in diverse ways, though he proposed the Third Tithe should still be applied. One of the enthusiasms for his book was the noticeable insolvency of ministers, and he believed that this could be fixed through tithing (24-30, 64-81, 197). May said that tithes and offerings were instituted in the Garden of Eden. Abel must have already paid his tithe since his sacrifice (in the Garden of Eden) was labelled as an offering (7-24). Abram tithed spoils of battle (Gen. 14:20) and Jacob vowed to tithe all that God gave him (Gen. 28:22). Carpenter argues that all over the Ancient Near East, all kinds of objects have been found designated as subject to the tithe: wool, cloth, wood, weapons, gold, silver, donkeys, et cetera. On the whole, the Israelites had to tithe all the wealth of the land that Yahweh gave to them (cf. Deut. 8:18) (861). Lansdell then asked: where did Abraham get the concept of a tenth? He answered that the surrounding Babylonian culture practised tithe-paying before and during the time of Abraham. He noted that Abraham did not give a tithe of the spoils, but of all he had; it was a payment of an obligation. Abraham lived close to Salem (i.e., Jerusalem), so we need not at all conclude that this was either the first or the last occasion on which Abram paid a tenth of his increase to Melchizedek (48). Since Abraham's tithing was a voluntary act of worship to God and bearing in mind the specific nature of the relationship between Melchizedek and Abraham, Snoeberger upholds that this instance of tithing has a unique origin, nature and purpose, different from the tithe proscribed by the Mosaic law, and therefore cannot be a basis for understanding the tithe in the Law of Moses and can in no way be a standard for today's tithe practices (87).

Kelly ascertains that the occurrence of tithing in Genesis 14 is not a foundation for the teaching that Christians today must offer their tithes to the church, and there are numerous reasons for this. Firstly, Abraham's tithe was taken from the spoils of war and not from the fruits of the land of Israel, nor from his property. Also, this tithe was not used for supporting the Levitical priesthood, which relinquished their right to owning land. Secondly, the narrative places greater weight on the relationship between Abraham and the king of Sodom than on the relationship between Abraham and Melchizedek (16). When it comes to Jacob offering a tithe in Genesis 28, Moretsi asserts that Jacob had promised he would offer a tithe to God because he expected that God would provide for him. But what was the purpose of Jacob offering the tithe? "The tithe given went to support 'God's house', is symbolized by the pillar (Gen 28:22). This proleptically demonstrated a major purpose of the tithe in later Israel, namely, the care of God's house" (11). De Vaux states that the ultimate stage of the contribution of tithes dawned as a theocracy was ordained after the return from exile. The people soberly accepted to pay to the temple a third of a shekel annually, the first fruits of the earth and the flocks, a tithe on the soil and certain offerings of wood (Neh. 10:33-40), (141). Law

maintains that the temple was more than a centre of worship in ancient Israel. By nature of its economic significance, the temple in ancient Israel served the government as well as God. Reliable men were charged with collecting, storing and dispensing these revenues (Neh. 12:44-47; 13:10-13). Kings paid the normal expenses of the public worship and the cost of maintenances to the building (138).

In Lev 27, the Mosaic Law expressly commands the practice of tithing, codifying it for all Israel as a combined act of spiritual service and economic obligation for the advancement of the nation. This codification, however, was by no means the birth of the tithe, but a new expression of the Ancient Near Eastern tithe infused with theological significance for the new political entity of Israel (Landsell 56). Tithing was not a fresh practice because it had been performed for centuries by both biblical figures and pagans alike. It is well attested that the tithe was present in the very earliest of cultures like Roman, Greek, Carthaginian, Cretan, Silician, Phoenician, Chinese, Babylonian, Akkadian, and Egyptian, broadening back to the earliest written records of the human race (Landsell 1-38; Babbs 13-24; Stewart 7-13). Moreover, tithing was an act of worship or a portrayal of political subservience: a primitive form of taxation. Many scholars as well as most liberals argue that the Levitical institution was borrowed strictly from early contemporary heathen practices (Jagersma 116-28; Tate 153). On the other extremity, some, commonly more conservative, scholars contend that the universality of the tithe and the failure of attempts to discover its origin within secular sources point to a much more ancient practice, one founded by God at the very dawn of human history (Landsell 38; Babbs 24-25).

What genuinely seem most deficient is the application of fair and honest hermeneutics to the biblical passages that deal with and include the issue of tithing. There can be no iota of space for mere conjecture as some theologians hypothesise, for instance, Maiden craftily draws into the tithe argument the, “voluntary bringing of their (Cain and Abel) produce to God,” stating that, “the practice of God’s people giving to Him is much older than the Law of Moses” (14). Kendall assuming that because tithing was an Israelite practice apart from numerous other Ancient Near Eastern societies; it must automatically become a Church practice. He states that “tithing was so deeply embedded in the Jewish conscience ... that it was an assumption in Israel when Jesus came on the scene ... every Christian should be a tither: it is Biblical” (25, 28). The researcher asserts that Malachi 3:8-12 is routinely taken out of context and used as a curse, a form of 'Christian magic' by the avaricious, manipulators or sometimes by those blindly following out of ignorance. Malachi was writing to Israel that was under the Mosaic law. The tithe was agrarian, not income-based. Israel was backslidden, the Priests were not doing their jobs, the sacrifices were adulterated and rejected by God and the people were wholly deserting proper marital laws and the upkeep and refurbishment of the House of God. No acceptable sacrifices were being given or sacrificed. The act of using Malachi 3 to ‘curse’ believers who are saved by grace through faith in the new covenant, and are trusting in God's Perfect Sacrifice, is to misapply the word of God for financial advantage.

Those who are anti-tithing would argue that tithing is stringently an Old Testament affair. Such arguments heighten curiosity to the aspect of continuity and discontinuity between the Old and New Testaments. Van Rensburg contends that whereas it would be precise to argue that the Jews in the New Testament, who were still under the law, were still bound by the stipulations of the law, it would be inaccurate to resolve that, members of the New Testament church were equally bound (93). The usage of tithing is restricted to circumstances under the Mosaic law. In this day

and age, under grace, believers have no cause to bother themselves with tithing. Sprague confirms that the usual reason Christian non-tithers give is a ‘belief’ that this practice was part of the law and as such, was done away with at the death of Christ and His fulfilment of the law (13). Through the act of giving tithe, the Israelites were sombrely affirming that they were giving a portion back to the One who had made them prosperous (Deut. 26:10-15). Moreover, they also acknowledged the cogency of the priests’ and Levites’ role as God’s representatives and recognised their right to accept support for the spiritual service they did for the people. Both the priests and the Levites did not own any property and they were accountable for all the religious duties in the temple. This offered them an occasion to reminisce Yahweh’s blessings as He had remembered them, and to emulate God’s care for slaves, the poor, orphans and widows (Carpenter 863).

### **New Testament and Post Pentecost Perspective on Tithing in the Light of Matthew 23:23**

The concept of tithe and tithing is cited four times in the New Testament: Matthew 23:23, Luke 11:42, 18:12, and in the theologically most important passage in Hebrews 7:5. The Greek word for tithe is *apodekatoō* (ἀποδεκατόω), and it denotes "paying or offering a tithe." It is not the word that is significant as much as the context in which it ensues, and which governs its theological meaning.

The passage in Matthew 23:23; “Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe 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.” Christ was not talking to Christians (*ekklesia*). He was speaking to the Pharisaic leaders of the Jews. The Pharisees were still within the Old Covenant system when Christ made his remarks. Even the Pharisees felt they were obligated to accept the Levitical principles and Christ purely called their attention to those necessities. Jews at that time were supposed to pay the tithe. It is only while the Old Covenant was in operation that it was obligatory to sacrifice animals, be circumcised, pay Temple tax as Christ instructed the Pharisees to pay tithe. Since Christ’s death and resurrection, all the physical ordinances of the Old Covenant as well as tithing were swept away (2 Cor 3:6–18). Even Christ did not use tithe money for any expenses he incurred while he was on earth. For instance, Luke 8:3 says, as verified in the Amplified Version, “And Joanna, the wife of Chuza, Herod’s household manager, and Susanna, and many others, who ministered to and provided for Him and them out of their property and personal belongings.” Jesus and his disciples were supported by private funds from those who believed in his mission. Richards upholds that although the principle of tithe predates the law (Gen. 14:20; 28:22), no guideline in Acts or the epistles advocates that tithing should be practised by Christians. He argues that a new set of principles such as sharing, cheerful giving and voluntary giving have been set to portray new theological and social realities (308).

Some of Jesus’ words in the Gospels were directed to those in the old covenant. Such biblical injunctions are not valuable or applicable for the Church. The fact that the Gospel writers penned them does not entail they are applicable for the Church. Hence, this tension needs to be well-adjusted. For instance, just because Jesus celebrated Passover, this should not be recognised as a command for Christians to celebrate Passover. When Jesus directed the leper whom he cured to display himself to the priest (Matt 8: 1-4), this, again, should not be taken as a command for Christians to determine their cleanliness so they may enter a church on Sunday for worship. Besides, the gift that was prescribed by Moses (Matt 8:4; Lev 14) is equally not essentially prescribed for Christians based on Jesus commanding this leper. To support tithing based upon Jesus’ authorisation of it to the scribes and Pharisees is endorsing a twenty per cent tithe, not a ten

per cent tithe (Croteau 126). The researcher discovers that in the context of this passage and in the time of Jesus, in the era before the inauguration of the church, tithing as stated by the Law of Moses was a binding practice. But in the New covenant, the reverse has been the case. In the two instances where the tithe is mentioned in the gospels, Matthew 23 and its corresponding passage in Luke 11 and Luke 18, the parable of the Pharisee and tax collector, the references to tithing refer to a necessity of the Law of Moses.

Some New Testament passages refer to tithing. 2 Corinthians 9:7-13 refers to the practice, though it does not explicitly pinpoint it. In Matt 23:23, Luke 11:42 and 18:12, giving of tithes is portrayed in a negative light because of the mode it was regularly practised with no regard for justice, the love for God, mercy and faith. The fourth woe in Matthew 23:23 designates the obsession of the Pharisees with niceties and the ensuing disregard of things that mattered (Hagner 670; Blomberg 345; Stein 340). Tate argues, 'This verse is often cited as proof that Jesus approved of tithing and indirectly taught Christians to tithe. Such a conclusion is based on "dubious exegesis which violates the context and misses the point of the verse" (159). The saying is directed to the Pharisees and scribes, not Christians. The Pharisees even tithed herbs such as mint, dill and cummin (cf. Lev. 27:30; Deut. 14:22-23). The dominant truth of Luke 18:9-14 is that humility is more attractive to God than an arrogant and mechanical routine of religious duties (Smith 334). It is similarly revealed in Hebrews 7:1-10. Averbek construes that tithing is apparent in its non-appearance in the New Testament teaching regarding giving in the New Testament church. This is noticeable in Romans 15:25-28; 1 Corinthians 9:6-18; 16:1-3; 2 Corinthians 8-9 and Ephesians 4:28 (1054; Hawthorne 854). Agreeing with Averbek, MacArthur underscores that if Christian tithing should be based (in part) on the fact that both Abram and Jacob tithed (or promised to tithe) before the Law what are we to say concerning the sacrificial structure? Do we go back to killing animals? If we say whatsoever is before the Law is similarly after the Law, then we will path into numerous complications (61)). Following the same line of thought, Geldenhuys opens up with concrete criticism that, "Since Christ's work of redemption was at that time not yet completed and the rigid demands of the Old Covenant were still in force, they (Teachers of the Law and Pharisees) were right to be faithful in giving of tithes" (342). This assertion implies that the time is coming when under the New Covenant tithing will cease to be an obligation. In the New Testament, the subject of Christian tithing is missing. Ray asserts that "Tithing was given little emphasis during the first five hundred years following Christ" (91). Tithing is legalistic and Christians are no longer 'under the Mosaic Law, but the law of grace in Christ.

Undoubtedly, while Christ was alive, the Temple was still standing. The Levites and Priests were still performing their ordained roles and were then the legal recipients of the tithe. The New Covenant had not been familiarised. Being under the Old Covenant administration at the time, it was only normal that Christ would tell the Pharisees to obey the law of tithing that Moses designed. Undeniably, before Jesus was crucified, he even asked his disciples to offer animal sacrifices (Luke 5:14); to pay the annual half-shekel for the upkeep of the Temple (Matthew 17:24-27), and even to honour the Scribes and Pharisees as sitting in Moses' seat and to do as they instructed (Matthew 23:2-3). All these necessities had nothing to do with the way the Christian *ekklesia* was far along to conduct its activities. Nonetheless, with Christ's death and resurrection, the message of salvation was no more positioned on Moses and the Old Covenant. It is now rooted in Christ Jesus and having faith in him. This brought in an entirely new set of theological ethics for people to believe and to practice. These new values of belief had nothing to do with a physical Temple in Jerusalem, with physical sacrifices, with a physical priesthood, or with the physical tithe of the Old Covenant.

The carnal regulations turned out to be redundant. They were simply “meats and drinks, and divers' washings, and carnal decrees, levied on them until the time of reformation” (Heb 9:10).

Incontrovertibly, the subject of using free will offerings was maintained by our Lord. In Luke 10: 1-24, when Christ sent out the seventy, they were informed: “Go your way: behold, I send you forth as lambs among wolves. Carry neither purse, nor scrip, nor shoes ... and in the same house remain, eating and drinking such things as they give: for the labourer is worthy of his hire ... and into whatsoever city, you enter, and they receive you, eat such things as are set before you ... he that hears you hears me, and he that despises you despises me, and he that despises me despises him that sent me.” The criterion that guided the mission of Christ in the matter of finances can be best described by Christ's own words: “Freely have you received, freely give” (Matt 10:8). To the materialistic mind, though, it would appear preposterous to envisage that any kind of work could progress under such a system of “free offerings.” However, the *ekklesia* that Christ founded operated quite efficiently in conformity with such a principle. To be candid, no gargantuan religious organization grew among the apostles as a result of this practice, but outlandish as it may appear, the whole Greco-Roman world heard the Gospel in a prevailing way and relatively it took so little time to achieve it. The work was done on faith, buoyed by the free-will contributions of God's people.

The New Testament faith community has no unvarying identity, as is the case with the Old Testament community. Feinberg asserts that in the time of the New Testament, changes had taken place (Luke 11:42; 18:12). Paul's urging to give with a cheerful heart (2 Cor. 9:7) reflects Deuteronomy's instruction about tithing, which emphasises the significance of rejoicing (Deut. 12:7, 11 ff., 17 ff., 14:26). *Koinonia* expresses the impression of sharing and fellowship. It upholds the authenticity of a bond created with faith in Christ a bonding to God and to those who belong to God (58).

Richards asserts that in the New Testament giving is depicted as a means to offer support for those who give their full time to ministry (Gal. 6:6; 1 Tim. 5:17-18) (309). It is also a way to meet the needs of local people who have no family to help them when they cannot care for themselves (1 Tim. 5:16). However, the major New Testament emphasis is on a societal concern: Christians should share with others who, because of natural disasters, cannot subsist without aid. The tithe is seen as organised giving. In place of signifying tithe as a measure, Paul (2 Cor. 8-9) provides several principles as guidance: Giving is an expression of love. It should be encouraged by inward concern for others that cannot be demanded but must be a free and impulsive act (2 Cor. 8:8). Giving should be a well-adjusted retort, gauging what a person has against the existing needs of others (2 Cor. 8:12-15). Giving is an act of faith. It displays trust in God, who is “able to make all grace about to you” (2 Cor. 9:8). As we give openhandedly, God will supply in our needs and enable us to “be generous on every occasion” (2 Cor. 9:11). Giving has many profits. It meets the needs of brothers and sisters and arouses praise to the Lord. It also inspires prayer both for the giver and the receiver (2 Cor. 9:11-14). Giving follows the illustration of Jesus. “Though He was rich, yet for your sake He became poor, so that you through his poverty might become rich” (2 Cor. 8:9). Giving is a suitable way to express our gratitude to God for his tremendous gift (2 Cor. 9:15). The New Testament emphasises freewill giving rather than tithing. Mark 12:41 reveals that “Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury.” Concerning giving, what Christ said about the widow's gift is more reflective of God's spirit than of those who had more to give. He said that her small gift

was greater than their larger tithes. In addition, He said that because she gave her money without reservation, but with a willing heart, and did not want to be noticed, God would more likely look upon her favourably. In Matthew 23:23 and Luke 11:42 Christ criticised the Pharisees for giving their tithes without love. He then says: “You should have practised the latter, without neglecting the former (the giving of tithes)” (Stein 340). The researcher infers that in the New Testament, emphasis is placed on the gratitude of the giver who freely gives from the heart and willingly. It is an individual responsibility to give in proportion to God’s blessings (Deut. 16:17; 1 Cor. 16:2). It becomes more evident that the New Testament emphasises the motive with which one gives, rather than only the act of giving. The motive must go with the act. It is also important to note that giving does not determine man's salvation, but it is an act of gratitude.

The early New Testament ekklesia in the Post Pentecost age solved its financial problems as they arose and they did it with a sense of fairness to all. Many ways are scripturally appropriate to fund Christian activities, but the biblical tithe is not one of them. At the launch of Acts, Luke presents an account of the Jerusalem church, which is very practical in applying Jesus' teaching concerning denying oneself and sharing goods with the needy. Passages like 2:45; 4:32-35 and 4:36- 5:3 portray this ostensibly. Acts 2:44 depicts that they “had all things in common”, but right after that, in 2:45, Luke goes on to clarify the previous verse by portraying that it entails that people would be selling all their portable and immobile goods and sharing with everyone consistent with their wants. Polhill articulates that these two verses give us a foretaste of two models of fellowship. One is a Greek model, in which everyone had everything in common and everything was shared equally, which is in some way echoed in 2:44. Nevertheless, 2:45 tells us that the first Christians in Jerusalem had not kowtowed to this model of "fellowship property", but rather practised the selling of goods when the need arose which is in line with the Old Testament teaching about equivalence and sharing of goods with those who have none (120-121).

According to Garland, in 2 Cor 8:7-9, Paul refers to the act of giving as an act of grace (379). Moreover, one should outshine in this act of giving and not take it for granted. Besides, this is a matter of honesty and solemnity. The source for this grace of giving is the sacrificial work of Jesus Christ. He became poor for his followers to become rich. The beneficiaries of this grace are not indebted to have done anything to obtain this gift. It is this grace that makes the givers generous because God's grace is working on them, in them and through them. In the New Testament church, giving was not based on a prescriptive formula, such as tithing in the Old Testament. Practising the fellowship of the saints meant giving, particularly when applied to those in need. The New Testament emphasises giving, that is, giving according to willingness or means, but it does not prescribe a specific amount that one should give. Because of this fact, Mueller articulates, “It is only at the foot of the bloodstained cross of Calvary that the believer learns the art of Christian giving” (415). Preece ascertains that the Christian church relied first on voluntary gifts from its members, often in kind, from which the local bishop paid the clergy, sustained the church buildings, and relieved the poor (31). Whalen maintains that the Early Church had no tithing system. But as the church extended and its material needs grew more, many and multifaceted, it turned out to be obligatory to implement a definite rule to which people could be held either by a sense of moral obligation or by a precept of positive law (174).

### **Contemporary Jews Do Not Tithe**



In his book, *The Tithing Dilemma*, Martin stated absolutely that Jews do not tithe today and I quote; “Thankfully, Jewish theologians know better than their Christian counterparts. They are well aware that only Levites have the right to receive a tithe of the people. After all, the Jewish leaders have the Old Testament as their Scripture and that's its commands. Since there is no Temple in existence (and consequently no ordained Levites or Priests serving in a Temple), then a major factor in fulfilling the laws of tithing does not exist in our modern world”. Furthermore, Ernest explained that a letter from a lady who heard that modern Jews were not tithing was sent to his desk for the response while he had commenced his theological studies. She desired to know whether what she heard was right, and if so, why the Jews outwardly debased the basic laws of the Bible which endorsed tithing as a law to be observed? In reaction to that Ernest phoned three rabbis in Los Angeles for their clarification. He was startled, at their retorts, all three autonomously of each other told him that no religious Jew should tithe today. The Rabbis pinpointed his ignorance in the whole stuff. Foremost, he acknowledged that none of their congregation paid one penny of tithe that was required in the Old Testament. The reasons are being that; the Bible demands that the tithe be paid to Levites, so it would be wrong to pay it to anyone else because there is currently no official Levitical order of Priests ministering at a Temple in Jerusalem, this makes it illegal at this period to pay any biblical tithe. To pay the biblical tithe at this period, without Levites and Priests in their regular ordained offices and doing service in the Temple, would be ‘sin’ both to the giver and the receiver. The other rabbi said to him: “If we are to obey the law, we cannot pay tithe unless we pay it to the ones ordained by God to accept that tithe.” According to Ernest, he was amazed while many Christian ministers today teach that Christians may be at risk of missing salvation itself if they do not pay tithe to the church, Jewish rabbis know better than to say such a thing. They grasp that it is biblically wrong, barefaced defiance to the laws of the Bible for anyone to pay or to receive the biblical tithe today. And any ecclesiastical leader who uses the biblical tithe or anyone who pays to a minister the tithe is a sinner in the eyes of God (9).

It is astounding to puzzle for the fact that Gospel preachers cannot verify their biological lineage from Aaron nor Levitical priesthood, yet they still rob their members of tithing. Jewish theologians know better than their Christian counterparts. a major factor in fulfilling the laws of tithing does not exist in our modern world. Neither Christ nor those apostles were Levites so they were all disqualified from receiving any part of the biblical tithe. If Christ, Peter and Paul did not use the biblical tithe for any of their work in teaching the Gospel, Christian ministers today should not use the biblical tithe either.

### **Predatory Gospel-Preachers in the Post-Modern Church**

Miller argues that tithe is taught in the Old Testament, but in the New Testament, it seems to be downplayed. Are those who give ten per cent of their income doing something not required? (94). It is a fact that one must be cautious in applying these promises to believers today. By so doing, Dodd stresses that the 'contribution', "has the grace of a free and voluntary decision ... in fulfilment of a moral obligation" (235). The Mosaic Covenant, with its promises of material blessings to Israel for her obedience, is no longer in force (Eph 2:14-15; Rom 10:4; Heb 8:33). Nevertheless, the New Testament speaks about generosity and giving. While not requiring a tithe of believers today, the New Testament does speak of God's blessing on those who give generously to the needs of the church and specifically to those who work for God (Acts 4:31-35; 2 Cor 9:6-12; Gal 6:6; Phil 4:14-19).

The researcher articulates that many church fund-raising organisations avow that, not paying “the tithe” is robbing God and those who default will suffer curses for not doing so. In so doing, the church is full of robbers, that is, people who do not tithe 10 per cent of their income. However, the actual Biblical facts portray that those who teach tithing as a Christian doctrine are, in fact, the ones who are 'robbing God'. Tithe defaulters are called 'thieves' and are threatened with curses. They are told that God will bring them under financial or physical harm unless a full ten per cent is given to the Church. Such teaching is an outrageous example of the misuse (or abuse) of scriptural doctrine. There are strict laws that govern and regulate the biblical tithe and these must be obeyed to the letter if one wishes to abide by the biblical revelation that many preachers say they do. The fact is most of the preachers and priests are not even close to abiding by the tithing laws of the Bible when they exact tithe from their congregations. Some denominations of Christianity have taken portions of the Mosaic Covenant, christened them, and added them to the New Covenant. Without being aware of it, this has made most Christians guilty of the whole Mosaic Law, which says all must be kept. At the same time, they have 'fallen from grace through faith' because of mixing it with a covenant that no longer serves a purpose for those under the New Covenant. We are in a covenantal relationship with God through a New Covenant ratified by Jesus Christ, not Moses.

Most denominations have mixed the Mosaic Covenant instituted by Moses with the New Covenant, which is the Law of the Spirit of life in Christ Jesus. (Rom. 8:2) One covenant brought death and always will; the other brought Life. Most Christians who teach tithing would also consider themselves Bible literalists, that is, they are opposed to spiritualizing the Scriptures. However, when we get down to some of their pet doctrines, we find that literalists every so often swiftly abandon their literalism and spiritualise. In our post-modern church tithing, it is claimed 'belongs to God' and is often given, both openly and secretly, as the biblical standard and panacea for the church's fiscal despairs and not irregularly as the basis for a virtually guaranteed divine blessing. Nevertheless, the supporters of tithing are what appears most deficient is the application of a reasonable and authentic hermeneutic to the biblical passages that deal with and consist of the subject. There can be no space for mere speculation as some well-meant theologians postulate. Hancock claims, “The tithe opens the window for you to receive the "blessing," or the empowering to prosper. When you have received God's blessing or empowering to prosper, then you can rest assured that whatever you set your hands to will turn to gold,” (74). To buttress this fact, these days, there are many satellite churches which advertise to gain admiration by using magical powers to perform miracles and promote prosperity gospel (Inyaregh 89). The Selling of God’s words is now a speedy trading business (Inyaregh 88-89). Kendall speculates that since tithing was an Israelite practice apart from many other Ancient Near Eastern societies; it must inevitably become a Church practice (28).

### **Tithing-Illegality and the Way forward: Hermeneutical Reflections**

Irrefutably, the church is faced with serious socio-economic circumstances. As a result, it is common among the church denominations for the religious authorities to request the full biblical tithe from church members. Some authorities even portend the plagues of God on those of their congregation if they default to pay the tithe either in part or in full. Other ministers use the policy of fabricating guilt in people's minds through their sermons to exact the tithe from their congregations. It even has to turn out to be a common belief among many Christian denominational teachings that the matter of exacting tithe from the people is a key obligation of the ministry to

increase money to operate the church and its activities. But this is erroneous. It is not biblical and worse, it is 'sinful.' The matter of tithing in the New Testament has been misconceived on a grand scale or blown out of proportion and applying it out of context which is eisegesis. This is exclusively illegal as some ministers have wanted to use the Old Testament tithing doctrine to support their fund-raising enterprises. But the teaching of the New Testament does not revolve around the service of the Levites in the Temple. This has posed a problem in adopting the Old Testament tithe. The New Testament shows a different set of legal precepts for financing Christian activities. Christ told his disciples that tithing was a doctrine still in force even on the most meagre of substances, but this was before the *ekklesia* was founded.

This barefaced misapplication of the Scriptures by modern Christian ministers concerning the biblical laws of tithing needs to be addressed. They should give up their erroneous methods for gathering monies to themselves to support their religious activities and return to the true biblical manner for Christians to finance their work. What our postmodern religious leaders need to do is to change their attitudes and quit deceiving the people on this matter of tithing. It is their recklessness in misapplying the laws of the Bible that are at issue. Their flippancy in taking scriptures out of context and incorrectly applying them to themselves to support their denominational teachings shows a non-caring attitude to what God has written in his sacred word. The scrutiny of the biblical texts on tithing should be satisfactory by themselves to cast doubt on the continuing cogency of this act beyond the Old Testament period. The theological systems, and their urgings for the persistence of tithing, should prove that tithing is largely erratic with the new covenant. The prime, original goal of reviewing any passage of Scripture should be to determine the authorial aim (Klein et al 5-12, 87-115). While the exegetical purpose of authorial aim will not be argued for, it is acknowledged as a given, and while most fall in with it in principle, in practice it is now and then not apparent. The precedence of the biblical text is dominant for comprehending the biblical teaching on tithing and for building a new giving paradigm. Nevertheless, all exegetes come to the biblical text with assumptions. Consequently, some of these conjectures will be sightseen so that how they operate in the law-gospel relationship can be grasped. Tithing offers an outstanding case study for the continuity-discontinuity problem since features of both are jumbled. Lucidity on this subject can be attained when the matters are handled prudently and exegetically.

A precise application of authorial aim in exegesis is the matter of primary and secondary meanings. A unique problem that usually transpires in studies on the current theme is the let-down to differentiate between primary and secondary meanings which might be on the level of connotation or implication. Misperception ascends when an exegete raises a thinkable inference of a passage to the level of primary meaning. Jesus, in Matt 23:23, was not arguing for or against the prolongation of tithing. Whereas some may construe that passage as comprising an imaginable extrapolation that tithing should linger, this is still not the principal meaning of the text. While primary declarations are 'explicit propositions or imperatives,' secondary declarations are derived only incidentally, by implications or by precedent (Fee and Stuart 106). The hermeneutics must pursue the key meaning first. This does not downgrade secondary meanings to insignificance, yet it does recommend that niceties that are subsidiary to the main point of a given passage should not be the original focus of construal; this would be applying the text for purposes other than those projected by the author, which Vanhoozer refers to as unethical exegesis (81-82, 235-36).

Consequently, if an interpreter comprehends a text in a way that does not adhere to the primary meaning, then the author's goal is being negotiated. But can God mean something that the author

did not aim for? We can draw a sapient deduction that a fuller meaning can only appear at the level of the canon. Declarations must retain their prime emphasis in interpretation. As Fee and Stuart deduce, “What is incidental must not become primary, although it may always serve as additional support to what is unequivocally taught elsewhere” (108). Thus, consistent with the notion of the primacy of authorial aim and a correct, controlled understanding of *sensus plenior*, “fuller meaning”, an incidental component in a passage can be used to support a doctrine, but typically not to establish it in the first place in the absence of passages that overtly teach the doctrine.

Context is inherently knotted to authorial aim and prime meanings. Context is an exceptional restrainer; it can inform the exegete of when he has raised a secondary meaning to a primary meaning. For instance, if one construed Heb 7:1-10 to comprise the insinuation that tithing sustained, this still does not justify elevating it to the level of primary meaning. Another pitfall hermeneutist should avoid is paralleling description with prescription. The mere description of Abraham tithing does not, by itself, require that the practice is prescribed for subsequent believers. As the case might be, transcribers should not uphold that, believers must follow Abraham’s example (Gen 25: 1) of taking another wife after Sarah died (Duval and Hays, 263-69). They may do so, but it cannot rightfully be argued simply based on Abraham's example that they must do so. An additional important issue relevant for the present purposes is that of progressive revelation in the history of salvation. In keeping with the concept of progressive revelation, it seems reasonable to conclude that the New Testament is ultimately determinative for Christian morality and ethics, as well as all other matters (Grudem 299-346). By progressive revelation, what is in view is not merely the collection of additional sources, but also the advancement in revelation, especially concerning God's definitive revelation provided in and through Christ (John 1:17-18; Rev 1:1-3). While God himself did not ‘evolve,’ there is a development within the writers of Scripture as to how they grasped God's purpose and plan (Packer 153). Ramm notes that the development includes a “clearer expression and higher notions of God and more refined ethical teachings” (103). Comparatively, Christ’s work is final: once-for-all. The patriarchal narratives lay the foundation for the law, the law for the prophets, and the whole Old Testament for the New Testament (Ramm 104). In Gen 9 God offered Noah all living animal for food, however, with certain qualifications. Nevertheless, in Lev 11:3 and Deut. 14:7-8, 10, 12-19, God asserts that certain animals are unclean and not permitted for food. Then in Mark 7:19 as well as Acts 10:10-15, all foods were professed clean. God's revelation to his people has progressed through time. It is overtly conspicuous that no one will contend virtually that animal sacrifices should continue based upon their existence before the Mosaic law and the Sabbath. It is noticeable that certain aspects of Old Testament teaching have found fulfilment in Christ.

The issue of the relationship between law and gospel is very complicated but the truth is revealed. It is revealed in Jer 31:31-34 that the new covenant is dissimilar from the old, and the author of Hebrews cites Jer 31:31-34 in Heb 8:8-12; 10:16-17, applying it to the era in which Christians now live. Jer 31:31-32 affirms that the new covenant is “not like the covenant which I made with their fathers in the day I took them by the hand to bring them out of the land of Egypt.” Following, Matt 5:17-20 articulates that Jesus did not come to abolish the law and prophets but fulfil them. The New Testament goes insofar as to proclaim that there is now a 'Law of Christ' (1 Cor 9:21; Gal 6:2) and that salvation has been revealed 'apart from the Law' (Rom 3:23). By the foregoing, tithing has progressively metamorphosed to the nature of this new 'law' which is a freewill offering.

## **Conclusion and Innovative Way Forward**

The Old Testament contains laws about tithing, sacrifices and offerings, as well as everyday living. The Old Testament pattern of giving was an integral part of the social system that was established in the Mosaic law. The people practised the giving of one-tenth. One significant factor concerning giving is that it was done in proportion to what one had. Christ's total self-giving alone constitutes the basis for Christian giving: "Freely you have received, freely give" (Matt. 10:8). The traces of tithe are found in the pre-Mosaic era, the Pentateuch, the prophets and the writings. Tithing in the New Testament is not as formal as in the Old Testament. The New Testament stresses giving in response to God's love. It emphasises the attitude of the heart and not on how much should be contributed. the New Testament does not give any instruction on a tithe except to maintain the principle of giving as one has prospered and according to one's means. New Testament does not prescribe a tithe, but giving according to ability is a principle. Irrefutably, the modern church needs to pay serious attention to freewill offering and encourage regular and constant giving. It is a sin against biblical teaching for preachers, evangelists, and theologians to receive and to spend the tithe that God ordained for Israel even if the tithe is used to teach the truth. It is similarly a sin for the laity to give the tithe that God ordained for Israel to preachers.

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