

# The Role and the Place of Tithing in the Context of Christian Giving

## Part 1

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### Abstract:

*The article analyzes the OT practice of tithing in the context of the principle of Christian giving. While it is generally accepted that Evangelical Christians have an obligation to financially support the work of their local church, church ministers, those in need, etc., it is questionable whether Christians today have an obligation to tithe.*

*Starting from the Pentateuch, the first part of the article discusses various instructions that God gave to Israelites regarding tithing, and special attention is given to the speech about tithing in Malachi. Presenting various interpretations and understandings of tithing, the author argues that, although for Christians tithing is not mandatory, they have an obligation to give, and tithing can be one way of financial support of the local church.*

Key words: *tithing, command, law, voluntarily giving, treasury, temple.*

### Introduction

All Evangelical Christians in Croatia agree to an extent with the statement that Christians are supposed to give money for the church, God's kingdom, missions, the needy, etc., but the questions of how and in what way remain answered in various ways. One of the current practices is the giving of a tithe to the local church's

treasury. A tithe is usually considered to be a tenth of one's net income, which is given into the church treasury. Some local churches teach that tithing is compulsory, others emphasize that it is good and blessed to give but it is not a norm nor an imperative for Christians, while others completely discard the practice of giving as being an Old Testament practice which is irrelevant for us today.

We will be discussing the topic of tithing in the context of the Old and New Testaments as well as that of the contemporary reformation tradition churches in Croatia. In the first section we will be thinking about the practice of tithing in the Old Testament. In the second section we will discuss the development of the practice of giving in the New Testament, and will then offer a critical review of the practice of giving among Evangelical Christians in Croatia today.

The leading thought in both sections will be the claim that Christians are obligated to give a tithe to the church. Each word in this statement will be subjected to critical review. In the first section of the article we will be thinking about the concept of *tithe* in the Old Testament and will determine how and in what way it was practiced. In the second section, which will be dealing with the New Testament, we will be discussing the question of whether Christians are *obligated* to give a *tithe*, or do Christians simply *have to give*, and we will be considering the meaning of the phrase "to the church". The article will be purporting the thesis that tithing is an Old Testament *rule*, while in the New Testament it does not represent a *legal obligation* for Christians in the sense that we *have to* give it, but that it is a good *example* of the practice of giving money for the needs of the church. This, however, does not mean that Christians *do not need* to give, because based on the New Testament we will affirm that Christians are *obligated* to give.

This article aims to: a) offer an argued and critical consideration of the Old Testament practice of tithing; b) consider the New Testament view of the tithe, and point to the erroneous practice where Christians are sometimes taught to tithe with the wrong motives, whether it is to intimidate them with being cursed unless they tithe or to claim that they will have even more money if they tithe; c) point to the obligation of Christian money giving, which is not necessarily connected with the practice of tithing, especially because some Evangelical churches in Croatia continue to rely on financial help from abroad, which is sometimes used by local believers as a justification to not financially support the work of their local churches.

## Various Definitions And Understandings Of The Tithe

There are various understandings of what a tithe is—and the who, how and to whom of tithing. The *Lexicon of Evangelical Christianity* defines the tithe as “a

tenth of one's income, particularly as offered to God", and as the practice of "giving one tenth of the believer's income for the purpose of supporting church operations." Also, "for many believers a tithe is just the minimum of what they want to give to God. Tithe is given to church, because it is the 'house of God' today. (compare Mal 3:10)" (Jambrek, 2007, 132). *The Catechism of the Full Gospel Church* defines the tithe as the "tenth of all our income...Whom is the tithe given to? The local church, in which we receive spiritual food. What is the purpose of the tithe? Supporting God's servants and the needs of the congregation" (Novaković, Punda, 1995, 105). Meisha L. Smith emphasizes that, historically, the tithe was considered to be one tenth of one's crops and the number of cattle, while the modern definition means ten percent of one's income. Furthermore, as users of the tithe, the Bible mentions widows, orphans, foreigners, and priests, while today the tithe is used to finance building maintenance, and/or other church expenditures (cf. Smith, 2007, ix).

Stephanie C. Boddie identifies tithing with giving ten percent of one's gross income (cf. Boddie, 2005, 5), while Russell Earl Kelly puts forth four definitions which are present in contemporary understanding of the tithe. The first definition is general and comprehensive, because it sees the tithe as one tenth of one's income, which is given voluntarily or through legal coercion for the benefit of the religious organization, supporting the ministers and pastors, and helping those in need (cf. Kelly, 2007, 6). The second definition is common in modern and liberal churches, which equate the tithe with voluntary giving. The church members are encouraged to give from their finances in accordance with their means, and there is no coercion nor legal obligation of giving a tenth from one's gross income. According to this understanding, a tithe is given from the net income. However there are some exceptions. The poor are usually not obligated to give a tithe, but only those who receive profit based on their work. It is also not unusual to say that those who live on a state pension or welfare are not required to financially support the church, because the parents' primary duty is to provide a home, food and shelter for their family (cf. Kelly, 2007, 6-7). According to Kelly, the third definition of tithe is most frequently seen in conservative churches, which see tithe as ten percent of one's gross income, and where even the poor are expected to tithe as well as the wealthy. Along with paying monthly incomes for church workers and using the money for social programs, some churches also use the tithe for constructing buildings or covering its own debts. Since the tithe is an immutable Biblical standard, or an eternal moral principle which reflects God's character, it precedes the Mosaic Law, and has not been cancelled when the Mosaic Law ceased. According to this, the believers are expected to give the tithe first, and then cover all of their other needs (cf. Kelly, 2007, 7). Kelly calls the fourth definition a "Biblical definition", according to which the tithe was the command given in the

Mosaic Law for the benefit of the people of Israel at the time of the Old covenant. The tithe was given to the tribe of Levi in exchange for their loss of inheritance (i.e. land) in Israel, and also for their ministry. When they received the tithe, the Levites themselves gave one tenth of it to the priests who were serving at the altar in the temple. The tithe was not used for building places of worship, nor was it taken from the fruit of the land which was outside of Israel. Only the fruit of the land which was grown in Israel was taken into consideration for tithe, as well as one tenth of the cattle which grazed in Israel. Although the tithe could be exchanged for money, it never consisted of money. Also, the second and third tithes were used for various religious festivities, as well as for helping the poor, widows, orphans, and foreigners living in Israel.

The differences between these definitions are also strengthened by the variety of phrases used for giving a tithe. That way, for New Testament believers the tithe is connected with the “Biblical obligation and duty” (cf. Kostenberger and Croteau, 2006b, 243; Boddie, 2005, 3); it is seen as part of the “moral Law” which is compulsory for believers (cf. Kostenberger and Croteau, 2006b, 242). Tithing can also be a “spiritual practice”, or part of “social responsibility” (cf. Boddie, 2005, 3), “eternal principle” (cf. Davis, 1987, 90), as well as a “universal”, or “spiritual Law” (usp. Roger, 2006, 16).

## **Tithe in the Time of the Mosaic Law**

In our studies of tithing in the time of the Mosaic Law we will be focusing on studying what the Pentateuch and Malachi have to say about the tithe, and in the second section, as part of considering references to tithing in the New Testament, we will think about tithing prior to the Mosaic Law. The mention of Abraham’s tithing in Hebrews, before the Mosaic Law was given, bears a certain theological significance for today’s debates about tithing for New Testament believers today, but we will leave that topic for the second section. However, when we speak of the Old Testament, the Pentateuch is the part of the Bible which offers us a foundation for the practice of tithing today, while the prophet Malachi’s text is often used in today’s Christianity as a confirmation that Christians *must* bring the tithe into the House of God, i.e. the church, otherwise they will fall under a curse. That is why in this section we will be dealing with the following questions: What was the amount of the tithe that the Israelites were obligated to give on an annual basis? What purposes was the tithe used for? What was the tithe divided from? Who was giving a tithe?

## The Pentateuch

The main texts which deal with the tithe in the Pentateuch are found in Lev 27:30-33; Num 18:21-32; Deut 12:17-19, 14:22-29, and 26:12-13. Based on these scriptures it is possible to draw various conclusions on how the Israelites practiced their tithing. This shows that the understanding of the tithe is a rather complex task, because based on the understanding of the tithe in the context of the Law, it is possible to offer various conclusions about the importance of tithing for New Testament believers. Following is the outline of several different views.

While commenting on Leviticus 27, Henry Lansdell concludes that the tithes consisted of the fruits of the land and were therefore holy, because they belonged to Yahweh. An individual was able to keep the tithe, but then had to add another fifth of its value. Every tenth animal (about the increase in cattle herd) belonged to Yahweh, and this kind of tithe was not redeemable. A person was able to exchange the animal, but this made both animals belong to God (usp. Lansdell, 1906, 56-57). He thinks that the tithe mentioned in Numbers 18 is the same tithe that is talked about in Leviticus 27, because now Yahweh takes the tithe which belongs to Him and gives it to the Levites. However, this tithe does not include the fruits of the land and the cattle; the offerer has no right to manage the tithe, nor does he receive any of it back; and it is the result of divine behest, and not a matter of an individual's good will as to whether they will give to the Levites and how much (cf. Lansdell, 1906, 58). However, apart from the Levitic tithe, there was also another kind of tithe that Deuteronomy 14 talks about. This tithe consisted of the crops of the land and the firstfruits of large and small cattle, which the person was able to eat only at a certain place and rejoice before God, and it was connected to the feasts of Passover, Tabernacles, and Pentecost. The purpose of this tithe was to teach the Israelites how to fear God (cf. Lansdell, 1906, 59), but unlike the first tithe, this tithe was primarily used by the offerer, who enjoyed the larger portion of it (cf. Lansdell, 1906, 62).

The Pentateuch also speaks of a third kind of tithe, which is found in Deuteronomy 14. This tithe was taken to the doors of the homes every third year, so that the local Levites, strangers, the poor and the widows were able to eat from it, and the purpose of this tithe was for Yahweh to bless the actions and the work of the person offering the tithe (cf. Lansdell, 1906, 62). Considering the understanding that the so-called third tithe was given each third year instead of the second festive tithe, Lansdell notices that the very text of the Pentateuch does not exclusively state anywhere that the third tithe is meant to replace the second one, nor does it command that each male Israelite has to come to the Lord three times a year during the festivities. Not going to the festivities each third, sixth, and seventh year would cause certain practical issues: "for if a man had sinned

after returning, say, from the last feast of the fifth year, he would, under normal circumstances, be deprived of the opportunity of offering a sacrifice of expiation at the sanctuary until after an interval of two years” (Lansdell, 1906, 64).

Unlike Lansdell, Gwilym Pryce claims that the method and the practice of tithing developed gradually, as time went by. In the first phase, the individual was required to bring his tithe to a certain place and to eat it in the company of his family, servants, and the Levites (Deut 14:22-29; 15:19- 23). As time went on, there came a phase where the Israelite society was developed and there were increasing social problems. That is why, each third year, the tithe was not brought to a certain place where it was supposed to be eaten during the festivities, but was given to the local community and was used for the material needs of Levites, newcomers, poor people, widows, etc. (Deut 14:28; 26:12). And finally, in the third phase, as the number of Levites and the needs of the sanctuary increased, giving a tithe each third year became insufficient, which is why the tithe became an annual obligation, and it was given to the Levites (cf. Pryce, 2000, 6-7).

Summarizing his opinion about the tithe, John Lemmon notices that the receivers of the tithe were the Levites. The tithe was their compensation for their service, as well as their inheritance, because they had none of their own. Since the Lord gave the tithes to the Levites through a “permanent law” (Num 18:8.19), nobody else apart from the Levites had the right to partake of the tithe, not even today’s church ministers (cf. Lemmon, 2009, 7). Speaking about the obligation of tithing, Lemmon ascertains that the Israelites were obligated to pay a tithe to the Levites, who were setting apart for the Lord a portion of the tithe which they themselves have received through offerings. Since the pagans never had to tithe, Lemmon concludes that asking the pagans to tithe, as is done in the churches today, would be an overstepping and a violation of the Law (cf. Lemmon, 2009, 8). The tithe never involved giving money, but rather consisted of the crops of the land and cattle. If the place of worship was too far away, a person was able to sell their tithes for money and upon arriving at the place of worship was able to buy the tithes back in the form of food and drink. Therefore, money was never the element of tithing. The purpose of the tithe was never to construct buildings (as is the case today), but it was used for the needs of Levites and the needy (cf. Lemmon, 2009, 9-10). In regard to the amount that the Israelites were supposed to give annually, Lemmon thinks that they were giving ten percent of the crops and of the cattle in the following way: in the first and second year the tithe was brought to Jerusalem and it was eaten there, while every third year the tithe was brought into the city storehouses and then divided among the Levites, who would then give a tenth of what they received for the priests (cf. Lemmon, 2009, 10).

Just like Lemmon, Michael Morrison also believes that the Israelites were not giving their tithe two or three times a year, but only gave one tithe per year.

He claims that Leviticus speaks of the same, so-called Levitic tithe, because just like the firstborn animals belonged to God, who then gave them to the Levites, people brought them along with them to the feast and ate them in the presence of the Lord (Deut 12:6-7), in the same way the tithe that was shared with the Levites during the festivities could have easily been the Levitic tithe (cf. Morrison, 2002, 242).

Unlike Lemmon or Morrison, David A. Croteau considers each separate portion of the Pentateuch which speaks about the tithe. When it comes to Leviticus 27, he thinks that this portion of the Scriptures is problematic because the description of the tithe neither fits the one found in Numbers 18 nor the one in Deuteronomy 14. Since Leviticus 27 deals primarily with covenants, Croteau thinks that this is the reason why in this section there are no detailed descriptions of tithing. Also, there is no mention of who the receivers of the tithe are, which is why it is best to consider this part of the Scriptures as the introduction to the subject of tithing. The mention of giving a tithe from among animals is also characteristic of this portion of the Scriptures, because tithing by giving animals was not mentioned in Numbers 18 or in Deuteronomy 12 and 14. Croteau feels that the tithe from the animals can be the tithe given to the Levites, priests, or the festival tithe. He himself considers that giving a tithe in the form of animals relates to the tithe which was received by the priests (cf. Croteau, 2005, 91-92). Based on Numbers 18:20-24 he notes that the tithe for the Levites was not their wages, but their inheritance (cf. Croteau, 2005, 93), and it was obligatory to give the tithe to the Levites (cf. Croteau, 2005, 94). The festival tithe, which Deuteronomy 12:17-19; 14:22-27 and 26:10-16 speak about, is a different kind of tithe, and Croteau (2005, 95) outlines the differences between this tithe and the Levitic tithe:

In Numbers 18, Yahweh gave the tithe to the Levites for their livelihood since they were ministering to Israel; in Deut 14:22-27 those who brought the tithe are described as partakers of it. Also, in Num 18:31 the Levites were told they could eat the tithe 'anywhere'; in Deuteronomy 14 the tithe was to be brought to the place (eventually) determined by the Lord (i.e. Jerusalem). The Deuteronomic tithe remains the property of the original owner; the tithe in Numbers 18 belongs to the Levites. Finally, while the purpose of the Levitical Tithe was to provide an inheritance for the Levites (and priests), the purpose for the Festival Tithe was stated in Deut 14:23: 'so that you may learn to fear the Lord your God always.'

In line with this, although the Israelites were supposed to give a tithe for the needs of the common treasury, this did not excuse them from the obligation of giving the Levitic tithe (Deut 12:19; 14:27).

According to Croteau, Deuteronomy 14:28-29 represents the third type of

tithe, the so-called “tithe of alms”, which is different from the other kinds of tithe, because it was given every third year, and it was intended for the Levites, newcomers, orphans and widows (cf. Croteau, 2005, 97). He thinks that this tithe was not a substitute for the Levitic tithe, because this would raise the issue of how the Levites would feed themselves if they were only to receive the tithe each third year. Also, if the tithe of alms is a substitute for the festival tithe, it raises the question as to what the basis would be for the Israelites’ neglect of certain festivities each third year (cf. Croteau, 2005, 97).

Since Deuteronomy mentions tithing every third year for the Levites and the needy (i.e. “tithe of alms”), the question is whether this tithe, which was given every third year, is just an addition to the Levitic and festival tithes, because this would mean that the Israelites gave 23.2% of their annual income as a tithe. Is the tithe every third year a substitute for the festive tithe and redirected for other purposes (i.e. not the holidays, but for the needy), which would mean that the Israelites gave 20% of their annual income as tithe? Or was this just another way of using the annual tithe for various purposes? This would mean that the Israelites were giving 10% of their annual income, which was used for three different purposes (cf. Merwe, 2010, 30). In other words, based on the Pentateuch is it possible to claim that the Israelites were giving only 10% of their income as a tithe? During the first, second, fourth and fifth years the tithe was to be brought to Jerusalem, while it would remain stored in Levitic towns during the third and sixth years.

### **Conclusion about the tithe in the context of the Mosaic Law**

In our studies of the subject of tithing in the context of the Mosaic Law, we discover that the contemporary understanding of tithing as simply giving 10% of one’s monthly income is a very superficial and oversimplified one. In this respect Croteau outlines several interesting facts. First of all, it appears that the Israelites were to give away more than 10% of their annual income. If we take the fact that the Israelites had to give 10% for the Levites, and 10% for the religious festivals, and if we add to that a *tithe of alms*, which was to be given each third year, the annual amount of the tithe comes up to 23.3% of income. Second of all, the tithe was given out of the increase of the crops in the fields, which means that the artists, fishermen, and merchants were not obligated to give a tithe at the time. Furthermore, the priests, the poor people (who had neither land nor livestock), and even those who lived outside of Palestine were exempt from tithing. And third, Croteau claims that the act of tithing was a mixture of taxes (obligatory contribution for supporting the state) and an act of worshiping (voluntary contribution for supporting religion) the Lord, which is understandable, because Israel was a theonomy, in which there was a connection between the religious and the secular (cf. Croteau, 2005, 98-102).



Additionally, Kelly confirms the complexity of the Israelite tithing, emphasizing that the concepts of “inheritance” and “land” are crucial for understanding tithing: “The tithe was given to the Levites, and the tenth of the tithe to the priests, as their inheritance in place of land inheritance because they served God! Period! God’s plan was that they would own no land, because He would be their inheritance (their land) through the possession of the tithe” (Kelly, 2007, 47). Deuteronomy 14:29 places the Levites in the group of poor and needy for the very reason that they possessed no land. Even though Levites did live on the land and did have cattle, the land on which they lived belonged to the tribe which lived in the area, and the Levites could have no permanent possession of it nor inherit any of it (cf. Kelly, 2007, 48). This means that those who did have an inheritance were obligated to give a tithe, and those who did not have an inheritance were using the tithes given by those who did (cf. Kelly, 2007, 54). Again, Kelly finds confirmation of this claim in Deuteronomy 24:19-21, where it speaks about gleaning: „The tithe of the land did not include all of the land. God commanded landowners not to harvest the corners and not to pick up what had fallen after being harvested. These holy gleanings were for the poor... Certainly the poor did not tithe from gleanings“ (Kelly, 2007, 63). And again, the key division line between those who were giving the tithe and those who were not was owning vs. not owning land.

Second, Kelly outlines some “strange facts about the tithe”, as he calls them. First of all, while they were in the desert for 40 years, the Israelites did not tithe. This is logical, because the tribes did not yet possess an inheritance in the form of the land of Canaan, so neither were the Levites able to receive the tithe from the Israelites. Furthermore, he emphasizes that the tithes which were acceptable before the Lord had to come from Canaan, because when Leviticus 27:30 says, “A tithe of everything from the land... belongs to the LORD; it is holy to the LORD” (NASB), this is referring to the land of Canaan. This is the holy land consecrated by God, and it does not include the area of America or Great Britain (cf. Kelly, 2007, 57). Also, if the Israelites were ever to leave their land of Canaan (Deut 12:19), this would mean the loss of inheritance for Israel and the loss of the tithe given to the Levites. Although the post-exile latter rabbinic tradition was accepting tithes coming from the areas of Babylon, Egypt, and Moab, (cf. Croteau, 2005, 100), such tithes were not considered sacred enough to be brought into Jerusalem, which is why they were left in local synagogues for helping the poor (cf. Kelly, 2007, 58). Finally, Kelly emphasizes that God did not require Israelites to bring the tithes every seventh and every fiftieth, ie. jubilee, year, so he wonders how many churches today are prepared to tell their members to not give their tithe to the church every seventh and fiftieth year (cf. Kelly, 2007, 59).

## Malachi

The prophet Malachi's speech about tithes is very often used as a call and an incentive for Christians to tithe. Art Nelson emphasizes that, based on Malachi, we have all heard or know somebody who has experienced the legalistic approach to dealing with the subject of finances, where people who struggle to put food on the table are condemned for not giving a tithe out of their modest income. And when they say they are unable to give, they are told that they do not have the option of not giving and that, if they have faith and if they are obedient to God, He will bless them financially (cf. Nelson, 2006, 1). Here is how Nelson (2006, 2) summarizes typical talks about money and giving, which precede collecting financial offerings:

When this is done, usually, the scriptures in Malachi are read, either the one about robbing God or the one about bringing all of the tithe into the storehouse... The offering time has become such a blatant manipulation of guilt and other emotions that it sickens me to see it. People feel condemned, guilty of robbing God if they don't give the tithe and beyond. Many feel that their relationship with the Lord is in jeopardy and that His favor will depart if they don't give.

For the very reason that Malachi's book is often used in talks which precede the collection of financial offerings, it is important to investigate the following questions: What is the "treasury of the house of the Lord" exactly? Who was robbing God, and in what way? Like in the previous examples, Malachi is understood in various ways, because on the one hand it is stated that the people were robbing God by not bringing in their tithes, while some claim it was the priests who were robbing Him. The "treasury of the house of the Lord" is seen as a room inside the temple where the tithes were stored, or as certain storage spaces in Levitic towns where the tithes were stored. The amount of the "tenth" that Malachi is talking about is also debatable. Is Malachi referring to the collecting of the entire amount of tithes from all Israelites to one place (i.e. the temple), or is he talking about bringing in the tithe taken from the tenth which the Levites were obligated to give to the priests?

### *The treasury of the house of the Lord*

Pryce points to the change which occurred in the way of giving the tithe. During the time before the Babylonian exile (i.e. in the context of the Pentateuch) there were three types of tithes, which were intended for celebrating festivals, as well as for helping the poor and needy, and as a tithe for the Levites. However, during the exile period and after it, the tithe became a sort of tax that was paid to the priests. Tithes were no longer taken to Jerusalem, but were rather collected by the local Levites, and they were from then on stored in temple storage rooms (Neh 10:38; Mal 3:10) (cf. Pryce, 2000, 7). Speaking of Malachi 3:10, Croteau

concludes that the “treasury” is not referring to the local church, but to the storehouse in which the Levites were storing the tithes they had received from the people. This storehouse is mentioned in 2 Chronicles 31:10-12, and is not an ordinance given through the Mosaic Law, but was added later for the purpose of storing goods. It is this latter addition and repurposing of the temple facilities for collecting the tithes that is used by Croteau as an argument against those who claim that “bringing the tenth into the treasury” was a Scriptural mandate (cf. Croteau, 2005, 119).

However, George Potkonyak has a different understanding than that of Croteau. During the reign of Hezekiah the southern kingdom of Judah came back to God and, among other things, tithing was renewed as well (2 Ch 31:10-11). In this instance, the rooms in the temple were used for storing the tithes, which were brought in by the entire community of Judah. A tenth was then forwarded from those storages to the priests and Levites. Potkonyak notices one particularity about this case:

Note that a tithing of 10% was too great for the temple to store, and additional rooms had to be built. The tithes were lying on the ground in great heaps... The tithing was then distributed back to the local Levites, from which it would have come if the law was properly being observed all along. During the restoration though, this distribution appears to have been centralized at the temple (Potkonyak, 1996).

In the case of Nehemiah<sup>1</sup> 10:37-39, certain rooms in the temple were also used as a treasury for storing tithes, but these were tithes which were taken out from the tithes, i.e. contributions that the Levites were obliged to give to the priests. The Levites would receive their tithes in their places of living and would then bring in their tithes to the priests, who were present at the time. Therefore, these rooms in the temple were not the “treasury” into which the Israelites were to bring their tithes. The place where the Israelites were bringing their tithes, and the “treasury” which Malachi talks about, are specific storage facilities inside Levitic towns, where the Israelites were bringing their tithes to the Levites and others in need (cf. Potkonyak, 1996). So the answer to the question, what is the “treasury” in the book of Malachi the prophet, depends largely on the understanding of which kind or form of tithe God is actually asking to be brought into His house.

I believe that the answer to what was the treasury in the house of the Lord in

1 Nehemiah is considered to be Malachi's contemporary. Even though it is impossible to determine the precise date, some theologians think that Malachi's ministry precedes that of Nehemiah, while others think that Malachi was active only after Nehemiah left Jerusalem in 433 B.C. (see Croteau, 2005, 115). Be it as it may, their mutual connection and the similarity of their situations offer us a context for understanding their messages and their ministry.

Malachi is between what Potkonyak and Croteau are saying. In the Pentateuch it is obvious that the Israelites were giving a tithe for the Levites who lived in their towns, as well as for communal feasts in Jerusalem, while every third year a tithe was given for the needy. The only tithe which ended up in the temple was the tithe which the Levites were giving from the tithes they themselves had received. According to this, I believe that Croteau is right in claiming that the “treasury” is in fact referring to the temple facilities. I think that Potkonyak is wrong in identifying the “treasures of the house of the Lord” with the tithe storehouses which were placed in Levitic towns, but I do believe that he is right in noticing that the instance in 2 Ch 31, where all the tithes were collected in one place, was an exception and not a rule. In Nehemiah’s case, what was stored in the temple were the Levitic tenths of tithes, and not the Israelite tithes. Kelly also points to the careful reading of Nehemiah 10, because it is obvious in this chapter that the Israelites were committing to bring to the house of the Lord the firstfruits from the land and from every tree, the firstborn of all the cattle, as well as the first crops from the troth, the fruits of every tree, of new wine, and oil (Neh 10:36-38a). However, a change occurs in 10:38b, where the Israelites were committing to give a tithe from their land to the Levites, because “the Levites are they who receive the tithes in all the rural towns” (NASB). However, upon receiving their tithes, Nehemiah 10:39 says: “the sons of Levi shall bring the contribution... (to) the house of our God.” (NASB) So the Book of Nehemiah makes a clear distinction here, saying that the firstfruits of the people and the Levitic tenths of tithes belong to the temple, while the tithes are given to the Levites in their own towns (cf. Kelly, 2007, 107).

***Robbing God – who is robbing God, and what tithe is this referring to?***

The answer to this question depends largely on the issue of which tithe Malachi is actually talking about. Graeme Carlé believes that the Old Testament is referring to the one tithe, which was set apart for two purposes (cf. Carlé, 2000, 9). During two out of three years the tithe was brought into Jerusalem, where it was eaten during Jewish religious holidays by the offerers and their households, and every third year the entire amount of the tithe was given to the Levites and the needy (cf. Carlé, 2000, 15, 17-18). With this understanding, Carlé approaches the interpretation of Malachi and claims that the tithe which Malachi is referring to is the tithe which was given every third year. This means that the phrase, “bring in the entire tithe”, could only refer to the tithe which was given every third year for the Levites and the needy, and that it was not kept by the offerer for the needs of the festival.<sup>2</sup> Therefore it was the people who were guilty of the robbery. The only

2 Carlé thinks that the tithe which is mentioned in Numbers 18 refers to the tithe which was given each third year, as is described in Deuteronomy 14 and 26 (cf. Carlé, 2000, 18).

tithe which was coming to the temple in Jerusalem was the one brought in by the Levites (cf. Carlé, 2000, 26-27). Similarly, Potkonyak claims that for two years the Israelites were bringing the tithe which was set apart into Jerusalem, where they ate it as part of religious celebrations, while every third year the tithe was stored in the storehouses-treasuries in the Levitic towns. The Israelites did give a tithe for two years (which they would use themselves in Jerusalem during the holidays), but they did not give a tithe every third year for the Levites. Therefore, the “treasury” in Malachi is not the temple, but the storehouses in Levitic towns (cf. Potkonyak, 1996).

When speaking about the ways of giving a tithe, L. H. Moretsi notices that there are differences in the Pentateuch between various descriptions of the tithe in deuteronomic (Deut 12:6, 11, 17; 14:22-29; 26:12-15) and priestly traditions (Lev 27:30-33; Num 18:21-22) (cf. Moretsi, 2004, 10), and briefly explains every one of these forms of tithing (Moretsi, 2004, 11-15). However, Moretsi does not give a clear answer as to whether the Israelites gave one, two or three tithes a year, or something different. As far as the tithe in Malachi is concerned, he feels that the people are the ones taking from God because they were not bringing tithes and contributions. So the tithes here are the ones that the Levites were supposed to receive from the people and then give a portion of them to the priests; it is about tithes which were taken to Jerusalem for the holidays, as well as the tithes which were given each third year for the Levites and the needy. Since the Levites and the priests did not have incomes anymore, they were forced to turn to new occupations, and the result was that the service in the temple suffered (cf. Moretsi, 2004, 65-66, 75). Since God requires the people to bring the “entire tithe”, Moretsi thinks that it is possible that the Israelites were bringing only a portion of the tithe, or maybe even nothing. This is why God points out the need of bringing the “entire” tithe (cf. Moretsi, 2004, 68).

Jo-Anne Iris van der Merwe also holds that the prophet Malachi is talking about the guilt of the people, who were denying God His tithes and contributions. As far as the tithe is concerned, she thinks that the phrase “full tithe” refers to the fact that the Israelites were neglecting to give the Levitic tithe, out of which the tithe for the temple was given (cf. Merwe, 2010, 46, 49, 88). Referring to Malachi 3:5, Merwe concludes that it is possible that other people, and not just the Levites, were robbed of their right, which may refer to their right of receiving the tithe (cf. Merwe, 2010, 46).

Kostenberger and Croteau believe that the purpose of the prophet’s message was to awaken the faith in the hearts and minds of discouraged people. The fact that the Israelites were holding on to the tithe was just a sign of a deeper disobedience. That is why Malachi calls them to repentance, connecting his call with the specific problem of the tithe. Kostenberger and Croteau think that in Malachi 3.6

and forward the Lord is talking to Israel, and not just the priests. When it comes to denying the tithe, they feel that this is in reference to the Levitic tithe in Num 18:21, and not the festive tithe which is mentioned in Deuteronomy 14:22-29, because God is requiring that the tithe be brought into the treasury (cf. Kostenberger, Croteau, 2006a, 68). Since God is asking that the entire tithe should be brought into the treasury, it is possible that some people were giving the tithe while others were not, but it is more likely that the people were giving the tithe, but not completely (cf. Kostenberger, Croteau, 2006a, 69). The promise of the blessing given to people by God, provided they bring the entire tithe into the treasury, is seen by Kostenberger and Croteau as a onetime act of God through which He wanted to renew the zeal of the people, who were in a state of scepticism and indifference. It is therefore wrong to understand this as a promise of material prosperity once and for all, and to all those who give a tithe from their property (cf. Kostenberger, Croteau, 2006a, 70).

Unlike the aforementioned interpretations, Kelly believes it was the priests who were robbing God, not the people. He thinks that in 2:1 to 4:6 God speaks to the priests: "Although the rest of Israel is indirectly affected by the actions of the priests, God does not change His address after it begins in 2:1" (Kelly, 2007, 90). Also in Malachi 3:5, when God says, "Then I will draw near to you", He is still addressing the priests (cf. Kelly, 2007, 97). Since Malachi's ministry is somehow connected to that of Nehemiah, it is possible that Malachi precedes Nehemiah, or that he worked after him, so the data we find in Nehemiah's book must be information which helps us understand the book of prophet Malachi.<sup>3</sup> In Nehemiah 10-13 we read that the Israelites made a commitment to give their offerings and tithes to God, which caused them to collect so much that they had to build storehouses, and Nehemiah 13:10 mentions that the Levites were not receiving their tithes, so they fled each into their own field, neglecting their service (cf. Kelly, 2007, 98). Of course, this refers to the priests who were denying the Levites the part of the tithe which belonged to them (cf. Kelly, 2007, 101).

Furthermore, Malachi 3:5 speaks of denying the rights of workers, widows, the poor, and foreigners, but does not mention the Levites, who were the receivers of tithes. Based on this, Kelly comes to the conclusion: "If Malachi 3:5 refers to the entire nation sinning by oppressing the needy by not bringing tithes, then why are the priests not included in the list of those who need the tithes? Logic dictates that the priests must again be the oppressor rather than the oppressed" (Kelly, 2007, 99). When God says, "the whole nation of you" in 3:9, referring to certain translations and opinions of experts in Hebrew, he thinks that God is

3 Kelly places the work of the prophet Malachi in the time after Nehemiah gathered the tithes into the storehouses and left Jerusalem (see Neh 13:6-14).

referring to the priests as the nation, thereby differentiating between them and the rest of the nation of Israel (cf. Kelly, 2007, 102).<sup>4</sup> Since Malachi 3:10 talks about bringing the tithes into the treasury, Kelly claims that the only tithe that was brought into the temple treasury is the one that the Levites were bringing into the temple upon themselves receiving a tithe. Since this was ordered by the Law of Moses, Kelly asks how it is then possible that God is blaming the nation for neglecting the treasury in the house of God (cf. Kelly, 2007, 107-8). This is why Malachi 3:10 is not rebuking the people for not bringing in the tithes and consequently neglecting the house of God, but priests, who, upon receiving the tithes, held them for themselves and did not give them to the Levites:

Nehemiah 10:38 (expanding Numbers 18:26) commands the 'Levites (along with priests)' to bring 'the tenth of the tithes,' that is, the 'tithe of the tithes' from the Levitical cities) 'to the house of our God, to the chambers of the storehouse,' or treasure house. 'And the priest the son of Aaron shall be with the Levites, when the Levites take tithes: and the Levites shall bring up the tithe of the tithes to the house of our God, to the chambers, into the treasure house.' Notice that the 'people' were not normally commanded to 'bring' any part of the tithe directly to the Temple because the Levites and priests were responsible for doing that (Kelly, 2007, 107).

This, however, does not mean that all the portions received by priests and Levites were stored in the temple treasury, because most priests and Levites served in the temple for one week every 24 weeks, and they lived in their towns the rest of the time. Nehemiah 12:44 and 47 reveal that the storehouses held the food that was brought from Levitic towns for those Levites and priests who were serving in the temple and received the food "for each day". However, the tithes which were brought into the storehouse as mentioned in Nehemiah 12:47 were stolen. That is why Kelly concludes: "If Nehemiah 13 is the context of Malachi 3, then the priests had stolen the Levites' portion of the tithe" (Kelly, 2007, 109).

### **The conclusion about the tithe in the context of Malachi**

Even though Malachi clearly says that God requires that the entire tithe be brought into the treasury, the problem is not in what God is asking of the Israelites, but in our modern understanding of the phrases "treasury" and "entire tithe". As is obvious from the examples above, these phrases can be understood in various ways, based on which it is possible to draw different and often opposing conclu-

4 It is easier to express it in English. It is then not "this whole nation," but "this whole nation of you."

sions. Since, however, in contemporary Christianity these phrases are a basis for claiming that Christians *must* give ten percent of their income and store it into the “storehouse”, which in our time is the church or the church bank account (cf. Potkonyak), based on what we have said so far it is obvious that this understanding of Malachi is a very simplified one.

First of all, if the “treasury” indeed refers to the temple, it is then clear that not all the tithes from the Israelites were stored there, but just the portions that the Levites were giving for supporting the priests, and to those who were changing places in temple service. Most of the tithes that were given remained in Levitic towns and were intended for the Levites and the needy. If we were to apply Malachi literally today (as much as it is possible), then the contemporary “Levites” (whoever would they be?) should give only the tenth of a tithe into the local church as the “new treasury”, or the “new temple”. Therefore, if Malachi 3:10 is not asking the Israelites to bring the entire tithe into the temple, it is wrong to use this line as a basis for claiming that the Christians should bring in the entire tithe into the church (cf. Kelly, 2007, 109). If we assume that the priests were those who were robbing the Levites by not giving them their portions of the tithe, or that it is the nation which is not giving the tithe to the Levites, who are then unable to take the tithe into the temple, the New Testament never draws a parallel between the temple treasury and the local church. It is therefore wrong to claim that Christians *must* give their entire tithe into their local church (cf. Merwe, 2010, 87).

Secondly, the direct parallel between the Levites then and church ministers now is also non-existent: the Levites would only spend two out of 46 weeks in temple service, and they spent the rest of their time in Levitic towns and were unable to possess any property, unlike modern pastors, who serve in church full time, and in most cases they have some sort of property. Therefore Merwe holds that the New Testament is giving us enough ground for claiming that the Christian workers should receive financial support for their work in the same way that the Levites were receiving compensation for their work, and for not owning an inheritance (cf. Merwe, 2010, 87), but the Old Testament tithe regulations are not *binding* for New Testament Christians (cf. Merwe, 2010, 92). There is continuity in the principles of giving and of decent management of one’s own property, but there is discontinuity in the *way* of fulfilling our commitments (cf. Merwe, 2010, 81-82).

Thirdly, Malachi’s unambiguous call to giving the tithe is based on the fact that God had given clear instructions to Israel as to *what* and *how* should be given as a tithe, and there were no ambiguities. Pryce therefore notices that such instructions are in contradiction to the practice of tithing in churches today, since it is hard to determine a specific numerator for giving a tithe which would be in line with clear biblical instructions. Most Christians in the West do not own land nor



do they produce agricultural goods, and most of them pay taxes which are greater than the tithe. Blindly applying the tithe as prescribed by the Law is a weak basis for tithing for modern Christians, and it is a basis that always leaves us uncertain as to whether we have really given the entire tithe, and in fear of maybe having robbed God (cf. Pryce, 2000, 25).

Finally, if we were to apply the text in Malachi literally, not only would Christians *have* to give their tithe, but they would also *have* to offer their crops as well. And while the proponents of tithing consider giving crops to be a voluntary act of giving, ie. something that is given beyond the tithe and after one's accord (which they believe is the duty of all Christians), Malachi thinks that offering crops is just as binding as the tithe (3:8-9). Therefore Croteau rightfully notices that tithing alone, without offering crops, would be considered a sin of robbing God (cf. Croteau, 2005, 121).

## Conclusion Of Section One

In the Old Testament, tithing was a practice which had a clearly defined form and content: it was clear who were the givers, who were the receivers, and for what purpose the tithe was used. Maybe it is harder for us today to reconstruct the details of the *what* and the *how* of the tithe, (e.g., were the Israelites giving 10% or 23.3% per year), but the basics are clear. The tithe had a religious dimension, because it represented the commandment given to the Israelites as part of the Sinai covenant, but also a social dimension, because it was used for supporting Levites, priests, and the needy. Based on all that we have said, I think it is right to assume that the literal application of the tithe as described in the Old Testament is impossible for New Testament believers today.

If, however, we wish to pursue the obligation of tithing today, then we need to justify the following theological “leaps”: a) giving the tithe in the form of money, and not fruits of the land and cattle; b) equating the local church's treasury with the tithe storehouses in Levitic towns; c) how we should practice giving the tenths of tithes by the Levites, and their giving those tenths of tithes to the priests; d) who the Levites are today, and the priests; e) storing the tithe in the church treasury as opposed to using it for one of these three purposes: eating the tithe by the givers as part of religious celebrations, supporting the Levites, and supporting the poor and the needy; f) expiration of the obligation of tithing, but not of offering crops; g) theological reconciliation of the claim that failing to give the tithe brings a curse, and the New Testament teaching that Christ has delivered us from the curse of the Law.

In the next section we will be discussing tithing and the practice of giving in the New Testament, and we will see that, although the New Testament does men-

tion the tithe, it gives no basis for continuing to keep giving the tithe *in the same way* as it has been defined in the Old Testament, nor does it offer any guidelines for a new definition of the form and content of the tithe. What does this mean for us today? This either means that Christians today should continue to observe tithing in the way it was defined in the Old Testament, or that we should give up the notion that Christians *have* to tithe. If, however, we claim that tithing is binding for believers today, we should then offer a new definition of the form and contents of the tithe based on the New Testament. Since that is not possible, I think it is more appropriate to emphasize the conclusion that the New Testament teaches that Christians do have an obligation to give (e.g., supporting church ministers, supporting the work of church, helping the needy, helping poor churches), and as far as giving a tenth of one's financial income based on the Old Testament practice of tithing is concerned, this can be a good and blessed practice, and only one of the *ways* in which Christians today can practice giving, but it is not an exclusive commandment.

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Ervin Budiselić

## **Uloga i mjesto desetine u kontekstu kršćanskog davanja**

Prvi dio

Sažetak

Članak razmatra starozavjetnu praksu izdvajanja desetine u kontekstu načela kršćanskog davanja. I dok nije sporno trebaju li evanđeoski kršćani financijski pomagati rad svoje lokalne crkve, crkvenih službenika, potrebitih itd., postavlja se pitanje koliko je opravdano tvrditi da današnji kršćani moraju izdvajati desetinu.

Polazeći od Petoknjžja, u svome prvome dijelu članak raspravlja o napucima koje je Bog u SZ dao Židovima u pogledu desetine te se posebno osvrće na govor o desetini u Malahiji. Iznoseći razna tumačenja i gledišta o desetini, u članku se zaključuje da, iako kršćani nemaju obvezu davanja desetine, kršćani imaju obvezu davanja, a desetina može biti jedan od načina financijskog pomaganja lokalne crkve.