

# The Role and Place of Tithing in the Context of Christian Giving Part 2

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UDK:2-277;27-4  
Original scientific paper  
Received: July, 2014  
Accepted: September, 2014

## Abstract:

*The article analyzes the Old Testament practice of tithing in the context of the principle of Christian giving. The article first analyzes Old Testament examples of tithing prior to the giving of the Mosaic Law since they are used to support the claim that Christians today should give tithes. Arguments of both sides are presented and discussed. Second, the article analyzes all places where the New Testament mentions tithing, presenting arguments for and against claims that Christians today should tithe. After that the article discusses all key New Testament places that talk about giving and it is concluded that the New Testament does not support the claim that Christians must tithe. The conclusion of the article is that Christians have a responsibility to give, and tithing can be only one way to practice giving, but by no means a command that we must obey. Moreover, compared with the Old Testament, the New Testament sets an even higher standard of giving.*

Key words: *tithe, Abraham and Melchizedek, Jacob, giving, rich and poor believers, poverty, prosperity.*

## Introduction

In considering the subject of tithing in the context of Christian giving we have been considering the practice of tithing in the Pentateuch and Malachi. We have come to the conclusion that for the Jews tithing was given as a commandment with a specific form and content. Although it is debatable whether the Jews were

annually giving 10% or more (the figure varies up to as high as 23.3% per year), other things are a bit more clear: tithing never involved giving money, but was rather connected with the concept of *land* – those who owned land gave the tithe, which was used for three different purposes: for supporting the Levites, for helping the poor and foreigners, and the bringer of the tithe also partook in eating the tithe in the context of various religious festivals.

Based on everything we just said, we have come to the conclusion that a literal application of the tithe, as described in the Old Testament, is completely impossible for New Testament believers. Therefore, if someone insists that the tithe *must* be given, they have the following choices: they will either accept tithing the way God defined it in the Old Testament, or they will have to define a new normative form and content of the tithe, thus justifying the following “theological leaps”: a) offering a tithe in the form of money instead of the fruits of the land and cattle; b) identifying the local church treasury with the tithe storehouses in Levitical towns; c) how do we today practice giving a tithe out of the tithe by the Levites, and offering this tithe to the priests?; c) who are the Levites and who are the priests today?; d) giving the tithe into the church treasury instead of using it for one of these three purposes—the tithe offerer consuming the tithe as part of religious festivals, supporting the Levites, and supporting the poor and the needy; e) emphasizing the giving of tithe, but not the offerings; f) theological reconciliation of the claim that not giving a tithe brings a curse with the New Testament teaching that Christ has redeemed us from the curse of the Law.

The issue with the latter choice stems from the fact that the New Testament never offers a new form or content of the tithe, which raises the question: based on which revelation can we offer a new definition of the form and content of the tithe? It is thus more appropriate to state that the New Testament Christians *do have* the obligation of giving and helping the local church, and the tithe can be one of the ways believers can do that. However, there is no imperative for it, because the imperative would lead us to the first choice, namely offering the tithe the way God defined it in the Old Testament.

In the second section of this subject we will be discussing the practice of offering the tithe prior to the Mosaic Law, because sometimes the two instances of tithing (Gen 14 and 28) are used as arguments for supporting the claim that the New Testament believers must offer a tithe. We will also research the New Testament to see what it says about tithing, and finally we will discuss what the New Testament says about giving.

## **Tithing in the Period Prior to the Mosaic Law**

The proponents of tithing refer to the fact that the tithe is mentioned in the Bible prior to the Mosaic Law— in the case of Abraham's offering the tithe to Melchizedek (Gen 14:17-24) and in the case of Jacob's promise, to give the tithe to the Lord (Post 28,18-22). Therefore, the tithe existed even before the Law, and after the Mosaic Law was fulfilled, it still remained valid as an eternal principle, obligation, or a spiritual law. However, this raises the question: what do these two examples really teach us about the tithe, and to what extent are they a standard for Christians today?

As we shall see, opinions differ because the same events can be interpreted in various ways. Also, these texts do not reveal everything, which leaves us in partial ignorance. Therefore this kind of silence can also be interpreted in various ways: if something isn't mentioned in the text, it is either irrelevant and the *silence* itself is used as an argument *against* something; or if the text is silent about something, it is because some things are implied and *silence* is used as an argument *for* something. First of all, we'll provide a brief argumentation on behalf of those who propose that we must offer tithes, and after that the argumentation on behalf of those who do not find support for this in the same texts. Finally, we will offer a conclusion to this subject and we'll deal with the issue of interpreting the Old Testament narrative.

### **Genesis 14 and 28 – arguing for tithing**

#### ***Genesis 14***

The claim that Christians are obligated to offer tithes can be based on the understanding that tithing during the period prior to Moses was a theologically motivated act of worshiping God, an acceptable principle for worshiping God, and an act that was based in the Abrahamic covenant. Thus, L. H. Moretsi (2004, 11) claims that Abraham's act of offering a tithe to Melchizedek in Genesis 14 was a theologically motivated act of confessing that Yahweh had given him victory. But at the same time Moretsi also claims that, in line with the customs of the land from which he was called, Abraham was in fact obligated to offer a tithe, and that is what he did.

However, George B. Davis (1987, 86-87) suggests that Abraham's offering a tithe from his spoils of war to Melchizedek was spontaneous. And yet it is a fact that no one had objected to this nor has anyone questioned this practice of Abraham, which tells us that tithing had been an accepted religious practice in Abraham's time, even before God used Moses to issue a specific commandment

regarding tithing.

Since this example from Genesis 14 is also used in the NT, Stuart Murray (2011, 67) emphasizes how some believe that the spiritual status of Abraham as the father of the nation of Israel and the father of the Christian faith, combined with seeing Melchizedek as a figure of Christ, serves as evidence to the claim that Abraham offering a tithe to Melchizedek is a pattern for giving, which Christians are called to practice in relation to Christ. In other words, just as Abraham offered a tithe to Melchizedek, so we are to offer our tithes to Christ. Abraham is a picture of us, the believers, and Melchizedek is a picture of Christ.

Using the argument of silence as the *pro* argument, A. W. Pink (2005) claims that the narrative in Genesis 14 does not tell us why Abraham offered a tithe to Melchizedek, nor do we find any specific commands regarding tithing prior to Genesis 14. But the fact that Abraham did offer a tithe reveals to us that he was acting according to God's will. Similarly, D. S. Briscoe and L. J. Ogilvie (1987, 130-131) point to the following: "It is important to note that tithing is not something that appeared on the scene in the law of Moses but was commonly practiced long before Moses was born. It is difficult, therefore, to understand where some modern Christians have gotten the idea that tithing is 'legalistic.'" Based on the fact that tithing was practiced 500 years before the Law of Moses was given we can make the following statement: "Abram commenced it, Moses commanded it (Deut. 12:6), and Christ Himself commended it (Luke 11:42)" (Criswell et al., 1991).

### **Genesis 28**

When it comes to Jacob offering a tithe in Genesis 28, Moretsi (2004, 11) notes that Jacob had promised he would offer a tithe to God because he assumed 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."

In connection with Genesis 28, Davis (1987, 97) notes that the biblical narrative does not reveal any details as to why Jacob decided to offer one tenth of his income and not some other percentage, nor are we told to whom the tithe was given, i.e. who received the tithe instead of God. However, he concludes:

The important thing to remember in both patriarchal episodes is the common denominator, namely – that tithing was a recognized and accepted practice of worship centuries before Mosaic legislation commanded it. Nevertheless, many well-meaning Christians have so welded the tithe to the Law that they have refused to acknowledge that the practice of the tithe predates the giving of the Law by at least 600 years. Just as the patriarchs gave the tithe before the Law without being branded as legalists, should not Christians be able to do the same after the

Law without the taint of legalism? If a believer is not careful, he can easily fall into the trap of categorizing obedience to any of God's statutes as legalism.

In his book, *Tithing and the Church*, Gary North (1994, 1) begins his argumentation by reviewing the covenant which God made with Abraham, and which was preliminarily fulfilled in Moses, but met its ultimate fulfillment in Jesus Christ. Therefore, the New Testament is mostly based on the covenant which God made with Abraham. Since the Church is the heir to Abrahamic promises (cf. North, 1994, 3), and the priesthood of Melchizedek prevails over the Levitical priesthood, and since Jesus' priesthood is based on the priesthood of Melchizedek, not of Aaron or the Levites, North concludes: "Any attempt to escape the obligation of the tithe is an assault on the New Covenant's High Priest, Jesus Christ" (North, 1994, 2). Thus, believers today owe God a tithe, which is given to the church as the representative of God (cf. North, 1994, 4). Although the church today discards the Mosaic covenant as obligatory for believers today, tithing is based in the Abrahamic covenants (cf. North, 1994, 42), and the priesthood of Melchizedek has the legal right to receive tithes (cf. North, 1994, 46). North is not referring to Genesis 28 in his argumentation in the aforementioned book.

For Ken Hemphilla and Bobby Eklund (2011, 30, 33), the case of Abraham offering a tithe before the Mosaic covenant shows that tithing is not just a matter of legalistic obedience but a spontaneous act of worship and gratitude. Jacob's promise of tithing is not considered to be a conditional "if you do this, I will do that" bargain but a voluntary act of submitting and worship, in which Jacob acknowledged God as the source of all his possessions. For John Goldingay (2009, 652), the tithe is not part of God's special revelation, but is rather a part of the human instinct, or the general revelation.

W. W. Wiersbe (1993, 64) claims that Jacob's covenant can be interpreted in two ways. The first way is an understanding in which Jacob bargains and tries to strike a deal with God, because he keeps telling God, "if... if..."; and the second way is the understanding in which Jacob expresses his faith in God, because the phrase "if" in Hebrew can be translated as "since... being that...". Wiersbe considers that both ways are appropriate, because, although Jacob did believe God, he also still had inside him the old Jacob who liked to strike deals and to trade. However, he comes to the following conclusion:

Jacob did return home in peace (Gen. 35:27–29), and he practiced tithing (v. 22). He realized that his dedication to God meant nothing unless his material goods were under His control as well. Abraham had practiced tithing (14:20), and in both cases the Law had not yet been given. Those who say that the tithe is not for this age of grace miss the fact that the early saints practiced tithing. It was their expression of faith and obedience to the Lord who guided them, guarded them, and provided for them.

## Genesis 14 and 28 – argumentation against tithing

### *Genesis 14*

In considering the tithe which Abraham offered to Melchizedek, Mark A. Snoeberger (2000, 77-78) suggests that the proper understanding of this unusual event requires some explanation as to the nature of Melchizedek's royal rule/kingship and priesthood, as well as the relationship between Melchizedek and Abraham, especially because at that time in the Middle East it was usual to offer tithes to the king, but not the priest. He holds that Melchizedek was king of Jerusalem, the city which in Abraham's day was not the "holy city" as it was in the days of David and Solomon, which is why mentioning Jerusalem has no significant role in this event (cf. Snoeberger, 2000, 79). Melchizedek was not more dominant than the other mentioned kings, which is why we are justified in concluding that he was not a sort of ruler over Abraham and the other kings, which would be the reason for Abraham to offer a tithe to him as a sort of tax that would belong to him as a ruler (cf. Snoeberger, 2000, 80). As far as Melchizedek's priesthood is concerned, he was the priest of Abraham's God, and since the kings of the day also acted as priests in their realms, Melchizedek's priesthood did not have a universal character, but a local one (cf. Snoeberger, 2000, 82). To the question why did Abraham acknowledge Melchizedek as his priest, Snoeberger replies that Melchizedek was not personally nor permanently superior to Abraham, nor was he a kind of regional high priest who presided over all priests, but "for the moment, Melchizedek stood in the place of God, and, as such, exercised temporary spiritual authority over Abram, an authority which Abram recognized by the giving of a tithe" (Snoeberger, 2000, 85). Based on what is said here, he thinks that the reason for Abraham offering a tithe is not political or cultural, but spiritual in nature: "...the tithe was paid to Melchizedek as a voluntary reciprocation for the priestly functions performed by Melchizedek and a thank offering given to God for the success of the military excursion" (Snoeberger, 2000, 86). Since Abraham's tithing was a voluntary act of worship to God, and considering the particular nature of the relationship between Melchizedek and Abraham, Snoeberger (2000, 87) maintains that this instance of tithing has a unique origin, nature and purpose, unlike 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.

Russell Earl Kelly (2007, 16) believes that the instance of tithing in Genesis 14 is not a basis for the teaching that Christians today must offer their tithes to the church, and there are several 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 waived their right to owning land. Secondly, the narrative places greater emphasis on the relationship between Abraham and the king of Sodom than on the relationship between Abraham and Melchizedek. Kelly (2007, 17-18) also thinks that the king of Sodom, as the ruler of the immoral city of Sodom, acts as ambassador for Melchizedek, which would have been unthinkable if Melchizedek was indeed the high priest of the true God. Thirdly, he thinks that Melchizedek was a pagan king-priest, and not the worshiper of Yahweh. There is also the question of why Abraham would need a person like Melchizedek, when he himself has already acted as priest by building altars and offering sacrifices. Fourthly, if Melchizedek is a true worshiper of Yahweh in Canaan, then he, and not Abraham, should have been God's choice for starting the chosen nation. And yet, the Bible emphasizes Abraham as God's chosen one. Furthermore, during this period Jerusalem was a pagan city and not a place of worship to Yahweh, while the reason for Abraham's offering a tithe can be found in Arabic customs of war:

Abraham's tithe to Melchizedek was in obedience to this old Arab war custom and was not a command from Yahweh... Most of us have been told all of our lives that Abraham gave a free-will tithe to Melchizedek—but no evidence for this exists in God's Word... It is clearly contradictory to interpret the ten percent in verse 20 as 'free-will' and interpret the ninety percent in verse 21 as an 'Arab war custom.' A resolution of this contradiction is crucial for a correct understanding of Abraham's tithe and simply must be reconciled if the truth is to emerge (Kelly, 2007, 23).

Speaking about the customs of the time, Gordon J. Wenham (1998, 317-318) emphasizes that as the winner Abraham was entitled to the spoils of war; however, in an Ugaritic agreement we find an example where the winner would have to forego his spoils of war. Furthermore, there are texts dating mostly from the 2<sup>nd</sup> century BC which offer examples of an obligation to compensate allied soldiers. Therefore, as their rescuer Abraham had the right to the spoils and the people, but the king of Sodom is portrayed as ungrateful and selfish in this story. It is interesting that the "company" which was with Abraham was not expected to give up its share of the spoils, which is an additional emphasis on Abraham's generosity towards Sodom.

### ***Genesis 28***

Snoeberger (2000, 88) feels that the proper understanding of events in Genesis 28 requires an answer to the following question: What was the reason and the purpose of tithing, i.e. was Jacob's tithing an act of faith, or was it an act of trading and bargaining with God? If it is the latter, can this event then be a norm for studying this subject in the rest of the Old Testament, and does it have any bearing on us today (cf. Snoeberger, 2000, 88)? Snoeberger feels that Jacob has shown a lack of faith in an explicit promise made by God (28,13-15), because he has made a conditional vow to God, i.e. if God would do everything He had said

he would, then he would give God a tithe. In this way, Jacob showed that he still had no intention of doing what God told him, but rather left that for the future. Snoeberger (2000, 92) concludes:

Nor is it certain what the purpose or method of payment was if, indeed, Jacob fulfilled his vow. While Abram still had a priest external to himself, it seems unlikely ... that any legitimate priests of Yahweh remained to whom Jacob could pay his tithes. Perhaps he would have consumed the tithe on an altar to Yahweh, or used it to finance priestly duties performed among his family. Again, the text gives us no sound answers.

Similar to Snoeberger, Kelly (2007, 30) claims that Jacob's promise of tithing was conditional, because Jacob would only offer tithes if God blessed him first. Jacob, and not God, is the one determining the conditions. Jacob was the one making the covenant, but God had not asked him to. The book of Genesis does not reveal whether Jacob had ever offered a tithe in his life, and even if he had, to whom did he give it? Surely God has not come down from heaven and taken Jacob's tithe. Just like the other patriarchs before him, Jacob was also a priest for his family, as he built altars, but he did not have any priests to whom he could give the tithe (cf. Kelly, 2007, 31). It is therefore justified to conclude the following: Had Yahweh demanded that Jacob offer a tithe as part of something that Jacob was obligated to do if he wanted to worship God, there would be no room for bargaining with God regarding this issue (cf. Kelly, 2007, 31).

Following up on this idea, V. H. Matthews, M. W Chavalas and J. H Walton (2000, 61) state that in the ancient world vows were made to deities under the condition of their providence or protection. In Jacob's case, the conditions go all the way to verse 21, and after all these have been met Jacob promises to offer tithes. What is important, however, is the fact that *systematic* giving is a characteristic of the Law of Moses, while in the case of the patriarchs this characteristic is missing. Even the very nature of the tithe as a voluntary act of giving cannot be attributed in these two cases. These two one-time instances of tithing do not represent a norm for us today, nor do they have any major theological significance when mentioned in the narrative (cf. Murray, 2011, 70).

### **Conclusion regarding tithing in the context of the pre-Mosaic period**

The fact that the tithe existed before the Mosaic Law can be used both as evidence *for* or *against* the claim that Christians are obligated to offer tithes today. This is why Quency Gardner (2008, 32) asks if the existence of tithing before the Law of Moses automatically makes tithing a New Testament doctrine. The question is justified, because Gardner mentions the examples of blood sacrifice, circumci-



sion and Sabbath, which also existed prior to Mosaic Law. So, what conclusion can we derive from the practice of tithing before the Law of Moses?

Firstly, tithing is a practice which existed before the Law of Moses was given, but in what sense? In the Babylonian texts, the tithe (*eširtu, ešrētu*) was a tax which was paid for transporting goods, while by the end of the first millennium it was used as a form of taxing agricultural products. It was, however, also a religious practice, although the OT does not mention it as an obligation until the time of Moses. Thus, Abraham gave a tenth of his spoils of war (cf. Hindson & Kroll, 1994, 47-48). According to Matthews, Chavalas, and Walton (2000, 61), during that time the tithe was a form of taxation. It was given to the temple, but to the kings as well. Since the income was not primarily measured in money, all goods were included in calculating the tithe, which is hinted at in Jacob's statement, "of all that You give me" (Gen 28:22).

Secondly, we need to consider the form of the narrative which contains the mention of the tithe in Genesis. The narrative contains history as well as theology, and it is told in the form of a story (cf. Osborne, 1991, 153). Since it contains theology, the narrative communicates a certain theological truth to the reader, expecting him to wrestle with it. Although it does not usually teach directly, like the didactic portions of Scripture do (e.g., the Law and the epistles), the narrative is by no means just a nice and interesting story with no value for the modern reader (cf. Osborne, 1991, 172). But, how can we know which portions of the story are relevant for the reader and carry a message, and which do not? Grant Osborne (1991, 173) feels that the interpretation of the narrative requires strict adherence to the story itself, because its theological message stems from it naturally, which is why it is important to separate the portions of the story which are just the story from those which communicate a theological message. Gordon Fee and Douglas Stuart (1999, 88) warn about the issue of interpreting OT narratives, saying that "each story, or an episode in a story, does not necessarily have its own separate message... every story has a comprehensive movement toward the main idea (often, only one)." Furthermore, "the narratives write down what has happened, and not what necessarily needs to happen every time, or what should happen... when a narrative describes people doing something, it is not necessarily an example for us." That is why the following is important for interpreting narratives: "It is our task to see God's word in the story, and not to emulate everything the characters in it did. Just because someone in the Bible did something doesn't necessarily mean that we have a right or an obligation to emulate it" (Fee, Stuart, 199, 99).

Thirdly, it is obvious that the same passages can be interpreted in various ways, and the lack of certain information can be interpreted as either an argument for or against something. For example, Kelly (2007, 10) warns that the ex-

istence of a certain tradition, no matter how old or widespread it is, does not automatically make it an eternal moral principle. Snoeberger (2000, 93) points out that those who, based on the existence of such a practice before the Mosaic Law, insist that the New Testament believers are obligated to tithe, cannot find support in these two instances. On the contrary, "There must also be clear evidence that the tithe was divinely mandated before the Law or somehow sourced in God's nature. Further, there must be a parallelism between the practice of the tithe in the pre-Mosaic period and that in our present experience." The reason for this claim is in the fact that the universality of a certain practice (i.e. tithing) and the extent to which it is widespread in the secular area does not mean that God is the author and originator of such a practice (cf. Snoeberger, 2000, 93). Also, nowhere in the Old Testament can we find the claim that the Israelite custom of tithing is based on, or that it originated in, Abraham's or Jacob's act of offering a tithe; rather, the significance and importance of tithing is connected with the Law. In the same way the OT does not refer to God's nature or the creation as the basis for offering tithes. It is therefore justified to conclude that the basis for the existence of the practice of tithing in the pre-Mosaic era is not found in God's commandments, God's nature, or God's approval (cf. Snoeberger, 2000, 94).

## **Tithing in the New Testament**

The notion of the tithe and tithing is mentioned four times in the New Testament: Matthew 23:23, Luke 11:42, 18:12, and in the theologically most significant passage in Hebrews 7:5. The Greek word for tithe is *apodekatoo* (ἀποδεκατόω), and it means "paying/offering a tithe." It is not the word that is important as much as the context in which it occurs and which determines its theological meaning. First we will explore the mentions of tithing in the Gospels, and then in Hebrews.

### **The tithe in the Gospels (Mt 23:23; Lk 11:42; 18:12)**

When discussing Jesus' attitude towards tithing, David A. Croteau (2005, 124-127) points out that Jesus never condemned tithing, nor did he command the Pharisees, the scribes, or His disciples to stop giving it. However, it is necessary to point out a few things. First of all, Jesus saw the tithe as a part of the Mosaic Law, and He therefore says that tithes should be offered. In connection with this Croteau points out how Matthew 23:23 is the only NT passage which *could* be promoting tithing, because Jesus is not forbidding tithing here; rather He corrects the wrong attitudes and the motives of those who offer tithes. Second, Croteau points

out that we cannot use this verse to promote tithing, because Jesus is addressing the scribes and Pharisees here, who are still subject to the Old Covenant.<sup>1</sup> And while in 23:2-12 Jesus addresses the crowds and His disciples, in 23:13 He begins to address the scribes and Pharisees, focusing “on the disproportionate emphasis the scribes and Pharisees placed upon tithing these spices while neglecting the more central matters of the Mosaic law, not upon the issue of continuity versus discontinuity.” In Luke 11:42 the situation becomes even clearer, because Jesus was in a Pharisee’s house at dinner, surrounded with the Pharisees and teachers of the Law, and just like in Matthew, he rebukes them for neglecting the important things of the Law while nit-picking about less important portions of the Law. It is, however, important, that in both instances, while Jesus is speaking to the Pharisees, He confirms and tells them to keep tithing. This raises the question: By affirming the practice of tithing for the Pharisees, is Jesus setting the same standard and the obligation for us?

The first and simplest understanding would mean that Jesus is saying that the New Testament believers are supposed to offer tithes as well. The argumentation revolves around the fact that Jesus said that they “should have done” it and that is why we should do it today (cf. MacNaughton, 2000, 52-53). So it does not matter to whom Jesus was speaking or when He said it, as long as He said it. According to a different understanding, Matthew was writing to a specific group of believers who considered themselves to be Jewish through and through, and these are the believers who continued to keep the Sabbath (Mt 12:1-18; 24:20), practice tithing (Mt 23,23) and almsgiving, as well as fasting and praying (Mt 6:1-19) (cf. Harlow, 2012, 412). There is no doubt that the first Christians were indeed Jewish, and that some of them had gone on with their Jewish lifestyle, which inevitably included tithing as well as other things (dietary requirements, Sabbaths, circumcision, cleansing rituals – Acts 20:20-25). But does the fact that certain Jewish Christians in Jesus’ time practiced tithing represent a norm for all the other believers of the day, as well as today? Going a step further would be claiming that in this passage Matthew was talking to a specific group of believers who lived in

1 “All of Jesus’ words in the Gospels were given to those in the old covenant. This does not mean that they are not useful or applicable *for* the Church because the evangelists that penned them wrote them for the Church. Therefore, this tension needs to be balanced. For example, just because Jesus celebrated Passover, this should not be understood as a command for Christians to celebrate Passover. When Jesus commanded the leper whom he healed to show himself to the priest (Matt 8: 1-4), this, again, should not be understood as a command for Christians to demonstrate their purity so they may enter a church on Sunday for worship. Furthermore, the gift that was prescribed by Moses (Matt 8:4; cf. Leviticus 14) is also not necessarily prescribed for Christians on the basis of Jesus commanding this leper. To advocate tithing based upon Jesus’ endorsement of it to the scribes and Pharisees is endorsing a twenty percent tithe, not a ten percent tithe” (Croteau, 2005, 126).

the time of the New Covenant, a few decades after Jesus' ministry, and he wanted to tell them that the practice of tithing is also a part of the NT paradigm (cf. Croteau, 2011, 17). It is emphasized here that Jesus' historical context— i.e. the events that the Gospel writers speak of and, in this particular case, Jesus' discussion with the Pharisees regarding the tithe and other issues – basically reflects and mirrors the historical context of the Gospel writers and their readers. So, the events that Jesus was experiencing are actually reflecting the situation from several decades later. That which Jesus is saying in His own historical context, He is basically saying to the believers of Matthew's day. The third understanding would be that Jesus was affirming the validity of tithing because it was a part of the Law, and as such, it was good and positive. However, everything that Jesus does say He says to the Old Testament Jews who, since they were already tithing, should do so with a proper attitude. The passage in Luke 18:12, in which the tithe is used as one of the signs of obedience to the Law and is a cause for one's pride and self-righteousness, can be interpreted in a similar fashion. Just like Stuart Murray emphasized, this and the previous verses do not provide a basis for claiming that Christians today are obligated to offer tithes. What is interesting is that all three references of tithing in the Gospels occur in the context of mentioning the Pharisees, who were representative of the current day Judaism, and are not an example for Christians to follow (cf. Murray, 2011, 48).

### **Tithing in Hebrews 7:1-10**

Just like in the Gospels, our understanding of the tithe in Hebrews depends on our understanding of the context in which it is mentioned. Hebrews 7:1-10 is a unit which has its purpose inside the entire argument of the epistle which the author is trying to prove, and that is "Jesus' sacrifice is more exalted than all the previous ones, therefore do not go back to your old ways" (cf. Croteau, 2005, 129). In order to show the exaltation of Christ's sacrifice, the author – among other things – emphasizes Christ's high-priestly ministry which is superior to that of Aaron (5:1-10), and he proves it by emphasizing the superiority of Melchizedek's priesthood over the Levitical one, identifying Christ with Melchizedek. As confirmation of the superiority of Jesus, who is a priest like unto Melchizedek, in chapter 7 the author argues that Levi, who was in Abraham's loins, offered a tithe to Melchizedek through Abraham, which means that Melchizedek is greater than Abraham. That is why the priesthood which comes from Abraham – the Levitical priesthood – is in an inferior position to that of the priesthood of Melchizedek, which is represented by Jesus (cf. Croteau, 2005, 129). Thus, referencing the tithe in this case only plays a secondary role, because it is used in arguing for emphasizing the superiority of Christ's priesthood.

In another place, Croteau (2011, 18-19) notices the following. Firstly, what do we even know about Melchizedek? Without speculating about his identity, some think that this passage (particularly the “one” in 7:8) speaks about Melchizedek as a historical person, while others believe the passage is referring to Christ. If we say that the passage speaks about Christ, based on 7:8 we can conclude that “Melchizedek” was still receiving tithes at the time of the writing of this epistle, which implies that the Christians are to continue the practice of offering tithes to Melchizedek, i.e. Christ. On the other hand, some believe that the author is speaking about Melchizedek as an historical person, and only in 7:11 does the author begin to speak about Jesus again. In this case, the basis for claiming that this passage is telling Christians that they should continue to offer their tithes is lost.

Secondly, what did Abraham take the tithe from? Even though Genesis 14:20 says that he had given a tenth of “everything”, the context clearly says that he was giving a tithe from the spoils of war. However, Abraham did not just offer a tithe, but he also vowed that he would not take anything, so he gave up his loot. In other words, he did not just give 10%, but 100%. Croteau (2011, 58-59) goes on to notice that the Abrahamic covenant (Gen 14:22) was in line with the customs of the time, when before going to war people would vow to give an offering to a deity in exchange for victory. Furthermore, even though Genesis does not reveal the reason why Abraham offered his tithe, some interpret this silence by saying that God had already commanded tithing before, although we have no record of it. However, Croteau points out that the answer is found in the historical background. Namely, the practice of tithing was present in various cultures of the time, and it was not practiced in the same way everywhere: The amounts which were given as part of tithe varied; somewhere the tithe was compulsory, elsewhere it was voluntary; depending on the culture the tithe was given in different periods; the places where tithe was offered were very different; etc. Based on all this, Croteau concludes that the variety of the tithing practices were greater than its consistency, which is why it is more appropriate to seek the reason for Abraham offering a tithe to Melchizedek in the culture and the customs of the time, and not in God’s commandment, which is not even mentioned in Genesis.

## **Conclusion regarding the tithe in the New Testament**

I believe that J. Rodman Williams (1992, 99) offers an appropriate conclusion regarding the New Testament view on tithing. He emphasizes that Jesus has not negated the validity of tithing. In the three instances where tithing is mentioned, the emphasis was on correcting the wrong notions about the tithe, and not on its abolition. However, “[e]ven Jesus, who does not deny the validity of tithing, never gives positive instruction to His disciples in this regard.” In line with that, Wil-

liams (1992, 100) draws the following conclusion regarding Christian giving: “If tithing is mentioned, it should not be understood as a command but as a minimal amount to give<sup>2</sup> (should the Christian do less than the Old Testament Jew?) in the context of the larger call for free and voluntary giving.”

The choice regarding the practice of tithing is simple. If Jesus’ words about tithing are understood as a commandment which Christians must obey today, the tithing practice should be performed as prescribed in the Old Testament. After all, this was the only type of tithing which Jesus knew or supported in Matthew and Luke. So, where did anyone get the right to alter the form and content of the tithe? But since Jesus has not given a positive command regarding the tithe to His disciples, we need to set things up a bit differently. The solution which is proposed in this article is that the tithe *can* be one of the ways of practicing the principle of giving, but that it is by no means an imperative, whose avoidance brings condemnation and curse upon us. For Christians, the imperative is to *give* – and that is all! If somebody wants to use tithing, then they need to take everything else that goes with it, and not just take the word “tenth” and connect it with the gross or net income and say, “you must give 10% of your monthly income”.

Finally, our understanding of the tithe depends greatly on the way we understand the narrative and certain portions of the stories. Thus, Williams (1992, 99) warns that neither the case of the widow who gave all she had, nor the case of the rich young man who is told by Jesus to sell everything, is an example or command for His disciples: “The widow was commended in contrast to the rich who gave to the treasury out of their abundance much more than she did, and the rich young ruler was allowing his riches to block the way to eternal life. Although Jesus did not command his disciples to give all, limitless giving surely has His blessing.” These words are coming from Jesus, and even though they were directed to His disciples (in both of these instances Jesus is talking to and teaching His disciples),

- 2 Kelly (2007, 221-222) feels that the idea that Christians, as the participants in the New Covenant, should use 10% of their income as the starting point for their giving is inaccurate for the following reasons: First, this attitude rests on the argument of silence, because the New Testament does not give any specific orders about tithing. Second, although this principle of interpretation sounds good, it rests on a faulty assumption. Even though it is correct that the New Testament principles for giving are greater than the Old Testament principles, it does not follow that all Christians must give at least 10%. Third, the faulty assumption is based on the understanding that all Jews were giving 10%. On the contrary, Kelly states that the tithe was only given by those who owned land. Fourth, once the tithe was offered, the person was free from giving in the future, while it should not be the case with Christians who are able to give more than that. Fifth, the New Testament replaces the tithe with numerous other principles of giving which range from zero to 100%. For example, in 2 Cor 8:2-3 Paul exhorts even the poor to give according to their means. Sixth, the New Testament, which encourages voluntary giving, does not set a specific sum which is to be given, but rather leaves it open.

is anyone even thinking about claiming that they apply to us today? And this is the problem with narration. Using a selective principle, we can take one example and elevate it to the level of a general command. Instead, it is more accurate to consider individual portions of the text in a broader historical and theological context and form our conclusions on that basis.

I will conclude this consideration of the tithe with the words of Stuart Murray (2011, 5) who has lucidly summarized the issue regarding the teaching of the tithe:

Almost absent from this smooth and rapid transition of tithing from the established churches to the free churches is any careful examination of the history of tithing, any reflection on the persistent complaints about the injustice of the tithing system within that history, and any critical engagement with historical attempts to interpret the biblical and theological foundations upon which tithing supposedly rests.

## Giving in the New Testament

Talking about giving in the New Testament poses quite a challenge for us: The New Testament does not offer a systematic teaching on the subject of giving; rather, it is scattered throughout different passages in the NT. A systematic presentation of the New Testament teaching about giving surpasses the scope of this article, but it is at least possible to list the key references in the Gospels and epistles which speak about giving, and to emphasize their characteristics and particularities. We will first deal with the Gospels, then Acts and the epistles.

### The Gospels

The first text which talks about giving is found in Matthew 5:42: “Give to him who asks of you, and do not turn away from him who wants to borrow from you!” If we take this verse literally, it would mean that Christians should give whenever and to whomever, because Jesus says rather vaguely, “... who asks of you... who wants.” However, some understand this verse to be a hyperbole, pointing out that Jesus does not encourage unconditional giving of all of one’s possessions, but rather giving what one has to all who ask. This verse is part of the passage in 5:38-42, where Jesus deals with the Old Testament *lex talionis* – the law of retribution, which served as a norm for judicial verdicts in which the punishment would fit the damage which the culprit has caused the victim: an eye for an eye, and a tooth for tooth. There is no question that this passage deals with the question

of justice and the relationship toward the person who does us harms (“evildoer”, “whoever sues you”, “forces”). According to Croteau (2005, 243), Jesus is here primarily saying that His disciples should lend money with no interest charged from those who ask for a loan, and this notion was something new for the Jews. But Jesus goes a step further because he promotes the attitude of mercy toward evildoers, as opposed to seeking justice. However, Walter Wink (1992, 206) offers a different perspective on this passage. Instead of the attitude that Jesus’ disciples should not resist evil at all, Jesus offers an alternative: active non-violent resistance. Wink starts with the perspective that here Jesus is speaking to a group of people who were deprived of their rights and oppressed by the existing system. These are the people who make up His audience. Active resistance would have brought catastrophic consequences, and that is why Jesus offers a way for people to keep their dignity in spite of dire circumstances. While interpreting Mt 5:42 Wink states the following:

Such radical sharing would be necessary in order to restore true community. For the risky defiance of the Powers that Jesus advocates would inevitably issue in punitive economic sanctions and physical punishment against individuals. They would need economic support; Matthew’s ‘Give to everyone who asks (*aitounti*—not necessarily *begs*) of you’ may simply refer to this need for mutual sustenance. Staggering interest and taxes isolated peasants, who went under one by one. This was a standard tactic of imperial ‘divide and rule’ strategy. Jesus’ solution was neither Utopian nor apocalyptic. It was simple realism. Nothing less could halt or reverse the economic decline of Jewish peasants than a complete suspension of usury and debt and a restoration of economic equality through outright grants, a pattern actually implemented in the earliest Christian community, according to the Book of Acts.

And while the passage in Matthew is placed in a judicial - or legal - context, there is a similar passage in Luke 6:38: “Give, and it will be given to you. They will pour into your lap a good measure—pressed down, shaken together, and running over. For by your standard of measure it will be measured to you in return.” However, the context here is not a legal one, but is a statement in the context of discussing loving one’s enemies (v 35). Jesus is saying that a person will receive that which they themselves give (“judge... judged”, “judging... condemned”, “forgive... you will be forgiven”), and one of the things in which return is giving. A person who gives will also receive.

Mt 6:2-4 deals with the question of how to act in one’s own righteousness, and the first issue that Jesus tackles is the issue of almsgiving. It is interesting that righteousness is something that is acted out, i.e. lived, and part of this righteousness is also almsgiving. Jesus is primarily dealing with the question of hypocrisy, i.e. “giving so that everyone can see you”, which does not necessarily mean that



each almsgiving must be done in secret.

Mt 25:31-46 offers a picture of the Last Judgement, where people's acts will determine their eternal destiny. Without getting into details about whether Christians will be judged or about the role of works in salvation, Jesus says that those who have done good deeds (fed the hungry, gave water to the thirsty, received travelers, clothed those who were naked, etc.) will enter life. Jesus points out that what was done for "one of these" was done for Him, thus identifying Himself with them. It is interesting that verse 46 says that those who have done good are the "righteous ones", which is another place in Matthew<sup>3</sup> where the concept of righteousness is tied in with performance, and not the so-called *imputed righteousness*.

There are two more groups of passages in the Gospels which deal with giving. One deals with the question of renouncing everything for Jesus, while the other deals with the question of supporting workers. Passages such as Matthew 19:16-21 (parallel passages in Mk 10:17-22; Lk 18:18-23) and Luke 21:1-4 speak about 100% giving. The first case speaks about leaving everything in order to follow Jesus, and the second case speaks about a widow who gave all the money she had as a gift for supporting the temple. Even though Jesus commends the widow for her gift, and in certain situations He asks individuals to sell all they have, we cannot claim that this is a standard for all believers. It is significant that in all three mentions of the rich young man the apostles also speak up, as Peter speaks on behalf of all of them, "Behold, we have left our own homes and followed You" (Lk 18:28). Even though they have not *sold* all they had, they did temporarily *leave* (give up) everything that they had for Jesus, which is in line with Jesus' words in Luke 14:33, "So then, none of you can be My disciple who does not give up all his own possessions." But what is interesting is the passage in Luke 12:33 where Jesus tells His disciples directly (12:22): "Sell your possessions and give to charity". This seems like a general commandment, as it was not connected with any particular person, unlike in the case of the rich young man who was tied to his property. Another group of passages deals with the question of supporting workers. In Luke 8:1-3 we read that Jesus and the apostles were supported by some women, while in Matthew 10:1-15, Luke 9:1-6, and 10:1-8 (cf. Lk 22:35-38) Jesus sends His disciples into mission, and He commands them to not carry anything because the worker is deserving of his pay and support. Literally, the disciples should be compensated for their work with accommodation, food, clothing, footwear and money by other people.

3 Mt 5:20; 6:1; 7:21.

## Acts

At the beginning of Acts, Luke provides us with a description of the Jerusalem church, which is very practical in applying Jesus' teaching regarding denying oneself and sharing goods with the needy. Passages like 2:45; 4:32-35 and 4:36-5:3 show this very clearly. Acts 2:44 says that they "had all things in common", but right after that, in 2:45, Luke goes on to explain the previous verse by showing that it means that individuals would be selling all their movable and immovable goods, and sharing with everyone according to their needs. J. B. Polhill (1995, 120-121) points out that these two verses give us a glimpse of two models of fellowship. One is a Greek model, in which everyone had everything in common and everything was shared equally, which is somehow reflected in 2:44. However, 2:45 tells us that the first Christians in Jerusalem had not accepted this model of "fellowship property", but rather practiced the selling of goods when the need arose (i.e. occasionally), which is in line with the Old Testament teaching about equality and sharing of goods with those who have none.

If this is correct, this means that the believers were not selling *everything* and putting the money into a sort of a communal fund. John Stott (1994, 84) notes that the verse in 2:46 says that they gathered in their homes, which means they had not sold everything at once. We can see the same in the example of Barnabas, as well as Ananias and Sapphira. Barnabas sold his field and put the money at the apostles' feet. Ananias and Sapphira also sold their field, with the difference that they had put a part of the money before the apostles, while they kept the rest and pretended and lied that this was the full amount they received from the sale. Peter's statement in 5:4, "While it remained unsold, did it not remain your own? And after it was sold, was it not under your control?" tells us that this was not a matter of coercion nor communal property, but a free sharing of one's own property with other believers (cf. Polhill, 1995, 151).

In 20:33-35 we find a description of Paul's activities, according to which Paul had not asked for gold, silver or clothes as compensation for his work from anyone in Ephesus, but had earned with his own hands everything he and his coworkers needed. This is at odds with the Gospels, where Jesus says that the worker should not carry anything with him, because his needs will be met by other believers. Furthermore, Paul continues the tradition of the Jerusalem church in its care for the poor by sharing his assets with the needy.

## Epistles

Four major passages in Paul's epistles which deal with giving are 1 Cor 9:1-23, 16:1-4, 2 Cor 8-9, and Phil 4:15-20; but 2 Cor 11:7-9, Gal 2:10; 6:6, and 1 Tim

5-6 also provide us with some principles of giving. When it comes to the other NT epistles, the Epistle of James also gives us an interesting view on giving and sharing.

In 1 Cor 9:1-23 Paul deals with the issue of church workers' rights to support by instructing the Corinthians that those who proclaim the Gospel should also be able to live from it, and thus are entitled to financial support. Just because Paul had not used this right in Corinth did not mean that he or anyone else was not entitled to it. It was Paul's choice to waive his right. Although it may seem like it would have been a problem if Paul had chosen to use his right there, a completely opposite picture arises in 2 Cor 11:7-9, where Paul's working for free is now a problem. This likely has to do with the fact that the Corinthian church or some individuals there assessed the quality of Paul's work based on the money he was supposed to receive, and since he did not receive anything, it seemed like his preaching was worthless (11:5-6) when compared to the preaching of those who were receiving money from the Corinthians for their work (11:20). Also, Paul here reveals that during his time in Corinth he was receiving help from other churches, and when he was in trouble he was aided by others, but not by the Corinthians (11:8-9).

We also see a pattern in Phil 4:15-20, where Paul was receiving money from the Philippians for his work outside of Philippi. He mentions his work in Thessalonica in particular, noting that he had received help two times while he was there. And just like in Corinth, he did not want to be a burden to the local church. Croteau (2005, 253-255) points out a few details which stem from this passage. First, their support to Paul is a result of their close relationship with him; second, their giving was connected with the Gospel; third, theirs was the only church which had this sort of relationship with Paul; and finally, the help which they sent to Paul met, or at least eased, his need. Based on this we can conclude that the church in Philippi found out about his need and came to his aid twice, which is in itself a pattern for acting: when Christians see a need (especially if it concerns someone who ministers to the church), they ought to try and meet this need in accordance with their means. Paul's statement of meeting the needs (4:18) reveals that the Philippians had no obligation to give to him financially. Their giving was an act of good will, and they gave as much as they determined in their hearts, and not some prescribed amount. However, that which they sent him helped more than sufficiently to meet Paul's need, which speaks to the generosity of their gift.

The following two references deal with the subject of caring for others. In 1 Cor 16:1-4 Paul gives attention to gathering help for the church in Jerusalem. There is no mention of tithing in the passage. However, Paul outlines some principles of gathering help which he applies not only in Corinth, but in other churches as well. First, Paul exhorts them to collect help every first day of the week. Is

that because it is easier to give smaller amounts at a time, or are there some other reasons? It does not matter. What matters is that Paul tells them to collect help *on a regular basis*. Second, Paul expects that *everyone* will participate in collecting help regardless of the sum they are giving. And third, Paul exhorts everyone to give as much as they can save. So, this is not a fixed *amount* or *percentage*, but as much as one *can* save.

In 2 Cor 8-9 Paul talks about gathering help for the Jerusalem church again, while also giving us some principles of giving. Paul primarily sees the opportunity for the Macedonian church to help the Jerusalem church as mercy, particularly because this church was obviously in need, and Paul claims that their rich generosity is a result of their poverty. Here we notice that they were not giving because they had to, but because they wanted to give. According to this, not only did they give according to their means (a principle which Paul outlines in 1 Cor 16:2), but also above that. And such zeal for helping others primarily came from the fact that the Christians there had devoted themselves to God first, and their generosity resulted from that. So, can we then say that this is the true measure of Christian giving? When the believers are truly devoted to God and His plans, this will result in sacrificial giving, in which there will be no coercion, bitterness, or judgment. It is interesting that Paul mentions the principle of *equality* by referring to an Old Testament example in Exodus 16:18 of gathering the *manna*, where some would gather less and some would gather more, but in the end everyone would have enough. It is therefore justified to conclude that, in God's economy, the wealth of one person serves to compensate for the need of another, thus creating equality. Paul goes on to say that giving should be according to one's means, and that one's giving should not result in their getting into trouble (8:13). Finally, the *amount* a person gives according to their means needs to come from a joyful heart and one's own decision (9:7), because this kind of giving is pleasing to God.<sup>4</sup> It is interesting that Paul never introduces the principle of tithing, neither here nor in 1 Cor 16, although he could have done so, but in doing so he would have negated much of what he has already said about giving. For example, 2 Cor 9:7 is impossible to implement if the tithe is introduced as a standard for giving.

When it comes to other interesting passages in Paul's epistles which speak about giving, it is worth mentioning Gal 2:10; 6:6 and 1 Tim 5-6. In Gal 2:10 Paul states that it is his permanent obligation and part of his ministry to help the poor,

4 Köstenberger and Croteau (2006, 252) notice the following: "The Corinthians are not obligated to give to this offering; their participation is voluntary. And they are not to give a prescribed amount but rather should give according to their own determination. In fact, the words "should give" or "must do" have to be provided in translation. The absence of these words in the Greek softens Paul's pronouncement. If a prescribed amount were predetermined, this would negate the teaching that one can determine or "purpose" an amount in one's heart."

and in 6:6 he states that those who receive teaching (*katakumen*) are to share their goods<sup>5</sup> with the teacher (*katehetom*). In 1 Tim 5-6 Paul touches on three things: responsibility of the church and family for widows (5:3-16), providing financial support for elders (5:17-18),<sup>6</sup> and the responsibility of the wealthier believers to share what they have with the others (6:17-19).

James' epistle is particularly interesting in terms of the subject of giving, because the entire epistle revolves around interpersonal relationships in the local church. Here we have a congregation in which some were rich and others were poor, and it seems like those who were poor also wanted to be rich. Various tensions between church members arose in this context. Without delving into the analysis of the epistle, suffice it to say that 1:27 defines worship as visiting "orphans and widows in their distress", which inevitably includes financial care, and 2:1-13 deals with the subject of partiality towards rich people who were coming to their worship services. In 2:14-16 he mentions an example of faith without works, using the example of believers who were naked and without food, but instead of being helped, they were being "blessed" and dismissed empty-handed. When studying this epistle in the context of tensions between the rich and the poor believers, all the other passages which seem to be dealing with other unrelated issues (temptation, wisdom, tongue, etc.) become connected. And it is not difficult to imagine that such a situation would pose a temptation for the local believers, because it enables all the malice to surface through thoughts, actions, and tongue.

## Conclusion regarding giving in the New Testament

As we have seen, the New Testament does not provide a systematic teaching about giving (nor about any other subject), but rather offers different parts, perspectives, patterns, and examples of giving which are partially correspondent to the OT principles of giving, but are also different. We have not touched on the key

- 5 "While the phrase 'all good things' may refer to more than money, it does have to do with financial support. Another understanding would be that this refers to the Jerusalem collection, but this hypothesis has been satisfactorily refuted. Therefore, we have an early teaching that refers to paying teachers for their service" (Köstenberger & Croteau, 2006, 252).
- 6 The phrase, "double honor" (*diplēs timēs*) is understood by some as "double salary", because the word "time" can denote "honor", "price", or "salary". What is certain is that the church has a financial obligation to its elders, which is seen in 5:18, where Paul quotes a passage from the Old Testament (Deut 25:4) as confirmation of his words, which means that a portion of giving "honor" includes salary as well, but it is more likely that this phrase denotes and demands "double honor" for the elders.

theological framework for this subject, which is the relationship between the Old and New Covenants, as well as the fact that some themes in the Old Testament are defined and understood differently than in the New Testament.<sup>7</sup> However, even with this approach we have been able to point out some basic outlines of giving in the New Testament.

The New Testament is clear in stating that Christians have an *obligation* to give, and there is no disputing that. Furthermore, *all* Christians are obligated to give, and especially the more affluent ones, because, as we have said, it turns out that those who have more to spare actually have it so they can compensate for the lack of those who do not. In Acts we have seen that the richer Christians were even selling their property and sharing the proceeds with those in need. Giving to the needy is practiced in the context of the local church, but also from one church to another (as in the example of collecting help for the Jerusalem church). This implies that there will be poor and needy people among Christians. Thus, the poor believers have a right to be taken care of by the others, but can still give to others despite their own poverty (2 Cor 8:2). We see that there is no coercion here, nor are the poor believers required to give a prescribed amount, but everything is left to the individual and his own conscience. On the other hand, the more affluent believers are obligated to give, and again the New Testament never mentions a specific amount or a percentage to be given. It is interesting that the New Testament never discusses the reasons as to why some people are poor, nor does it provide superficial explanations such as, “a person is poor because they have no faith”, or “they have sinned”, or “they are under a curse”, etc. The only place which partially deals with this subject is 2 Thessalonians 3:10, where Paul advises against helping those believers who refuse to work. It seems that such believers need to be left to their poverty.

The New Testament does not provide a uniform model for an amount or a percentage a person is supposed to give; rather, there is a great flexibility in the matter. We have seen, particularly in the Gospels, that the expectations vary between “sell everything” and “leave everything”; in Acts some individuals were selling their movable and immovable property (their surplus), but had still continued to own property, and in the epistles we see that there is no such a thing as a specified amount and percentage required for giving.

The apostle Paul is a good example of flexibility in terms of giving, because he practiced and embodied several models of it in his ministry. On the one hand, he is promoting the duty of the local church to provide financial support for its

7 For example, in his dissertation Croteau (2005, 201-240) explains how in the New Testament we see the fulfillment of the Levitical and festival tithes, as well as the mercy tithe (also explaining the theological concepts of priesthood, heritage, and the temple).

elders and church workers, but when he was starting new churches in new cities, he sometimes provided for his need by working with his own hands, and at other times he received help from other local churches. By doing this he diverged from the model which Jesus outlined in the Gospels, which is that the workers who come to a new place should receive provisions from those to whom they brought the Gospel message.

Finally, and maybe most importantly, giving is always people-oriented. Whether it is for the elders, the widows, or poor believer(s), giving is not oriented toward a church building, a program or a ministry, but toward people. The fact that the New Testament makes no mention of church buildings, programs, or ministries does not mean it is wrong to give money for these goals, but it is symptomatic that the focus of giving is on man and his needs, and not so much on donating money for a program or an organization.<sup>8</sup> Since the evangelical Christians understand the “church” to be a *community of individuals* whom God has called, giving money for the church does not necessarily have to mean giving to the church treasury, although this is usually the case, because all the other needs of the church are financed from the treasury. And that is all right. However, if someone gives money to a person in the local church, this is also considered as giving money to the “church”. And finally, if we take the OT practice of tithing as our guideline, although the tithe was used for supporting the Levites and priests, it was also used for the needy and the needs of worship. In any case, we should always adhere to the definition of the church as a community of individuals, even when it comes to finances, and not only when it suits us.

## Conclusion

The basic thesis in these two articles was that the tithe was a specific commandment for Israel, with a defined form and content, as well as the accompanying religious and social functions. As such, the tithe had a place in the overall system of Covenant and Law, which formed a basis for the relationship between the Israelites and Yahweh. In the first part of the article we researched and defined the form and content of the tithe in the period prior to the Law of Moses, and in the second part we researched the New Testament teaching about tithing and giving. The results revealed that, although the New Testament speaks pretty clearly

8 Unfortunately, the emergence of “church buildings and church facilities” raises the following challenge: amassing “numbers” at a certain address inevitably leads to amassing structures and ministries in the context of the local church, as well as the danger that church will cease to be an organism which emphasizes the individual and will become an organization in which every individual can become a cog (i.e. source of income) in its service.

about the Christian obligation of giving, the NT passages which mention tithing cannot be taken as a basis for claiming that Christians today have to offer a tithe. Furthermore, when the New Testament speaks about giving, it does not mention tithing either explicitly or implicitly. The obvious conclusion is that Christians do have the obligation to give, and the tithe can be just one of the ways of practicing giving, but it is by no means a commandment for us today. Furthermore, when compared to the Old Testament, the New Testament raises the bar when it comes to the standard of giving.

But what are the possible reasons why someone would promote tithing for New Testament believers? The first possible reason is covenant theology. Namely, the proponents of covenant theology consider tithing to be a part of the moral law, i.e. the Law of Moses is divided into moral, civil, and ceremonial laws. The ceremonial law is fulfilled in Christ; the civil law can be used as a guideline for us today but it is not obligatory; however the moral part of the Law continues to this day, because it reflects God's character. By this logic, tithing is also our obligation today. The second reason can be *traditionalism*. Tithing can be present in a church tradition, and just by being there for a shorter or longer period it gains importance and weight. It is therefore normal and implicit that a person who is a Christian will be giving a tithe. The third possible reason can be *pragmatism*. It is easier and simpler to tell people that they should give a certain amount than to teach them what the New Testament has to say about giving. The latter is more time-consuming, more complicated, and it is always possible to be afraid that the teaching which says, "all right folks, you're not obligated to tithe", will lead to a decrease in giving (cf. Köstenberger & Croteau, 2006, 242-243).

The New Testament teaches that all believers should be giving something, but there is no universal measure for how much, nor is there a prescribed percentage for giving. Every believer must evaluate what, how, when and how much they can give in their life. Since there is no prescribed amount, the Christians who are not giving a tithe are not sinning against God. Indeed, for those who are in need, giving that much can get them into even bigger problems. But that is why there are those who have more, and who can compensate for the lack in giving by others.

When it comes to Croatian evangelical Christians, just like most Christians in the West, we also live in a culture of individuality, where everyone looks out for themselves. In this kind of environment, noticing the needs of others and meeting them can be a huge challenge, because "if you don't have, it's your problem." Whether we would like to admit it or not, we bring a breeze—or even the winds—of the culture in which we live into our churches, and we do not always feel that *all* of us Christians are a part of a larger community. This is why it is more important to not just give money into the church treasury, but to spot the specific needs of other believers around us and to do something about them. Our giving – the



amount and percentage of money – should result from our commitment to God. Moreover, our giving can easily be an indicator of our commitment to God.

There is also the question of sufficient payment for pastors and church workers. There are probably pastors who enjoy a good standard and good income, but there are also those who live bordering on poverty. Without getting involved in the issue too deeply, it is necessary to emphasize that people who are daring enough to serve and work in the church should be appropriately paid for it. They are making sacrifices for the Gospel to a smaller or greater extent, but this sacrifice should not imply a continued living on a minimal wage, if it is possible to provide them with more.

Closely related to this is the question of financial support which the churches from the Reformation traditions receive from abroad. Namely, when is this help really help, and when is it a burden and simply counter-productive? This help comes in the form of people, i.e. foreign missionaries, some of whom are fairly well off, while others live quite modestly. A particular problem are those missionaries whose standard is higher than the standard of average Croatian citizens, which results in the believers' resentment toward them, and in sending the wrong message that the point of Christian ministry is to have an easy life at someone else's expense. This automatically results in the domestic believers giving less and less. Another form of help is financial help, where churches from the West send financial aid to ministers or churches in Croatia, enabling them to live and work.<sup>9</sup> The problem is that in such a scheme the domestic believers can easily develop a "freeloader" mentality and the attitude that, when you have a need, talk to the foreigners. If such an attitude is present, it will also lead to decreased giving, because the believers will not see the need or purpose for giving, if somebody else will provide for them anyway. This can result in raising generations of believers who do not have the habit of giving, nor will they ever develop it.

9 It would be interesting to research which churches, individuals, or organizations support the work of individual pastors, churches and denominations in Croatia, and to study the connection between the source of money and the teaching which is being promoted. There is without a doubt a close connection between the teaching and the money which stands behind promoting certain teachings and doctrines, which raises the question: Are individuals in Croatia promoting certain doctrines because they truly believe them, or because their livelihood depends on it? I have personally witnessed cases where individuals would lose their financial support when they started teaching a doctrine which differs from the one promoted by the donors. It is a twofold problem: Do those who finance the work of local people truly care about the welfare of the local people, or about spreading their agenda? And are these local people in fact just hired hands who must promote what they are told, or are they free to believe and practice their own understanding of Christianity as their conscience tells them?

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

Drugi dio

Sažetak

Članak razmatra starozavjetnu praksu izdvajanja desetine u kontekstu načela kršćanskog davanja. Prvo se analiziraju starozavjetni primjeri davanja desetine u razdoblju prije Mojsijeva zakona budući da služe kao potvrda za tvrdnju kako kršćani danas trebaju izdvajati desetinu. Iznose se argumenti za i protiv ovakvog stava. Drugo, analiziraju se sva mjesta u Novome zavjetu koja govore o

desetini te se također iznose argumenti za i protiv stava da kršćani danas trebaju izdvajati desetinu. Nakon toga analiziraju se ključna mjesta u Novome zavjetu koja se bave tematikom davanja te se zaključuje kako Novi zavjet ne podržava obvezu davanja desetine. Zaključak koji se nameće jest da kršćani imaju obvezu davanja, a desetina može biti samo jedan od načina prakticiranja davanja, ali nikako zapovijed. Štoviše, u usporedbi sa Starim zavjetom, Novi postavlja još viši standard davanja.