

TITHING: FACT, FICTION, OR FRAUD

The thing that comes to the minds of most people when they hear the word 'tithing' is money. In many of today's Christian churches money is talked about as much, if not more, than the message of Christ.

Was the law of tithing practiced by the early church?

Is the law of tithing binding upon true Christians today?

If tithing is a biblical law, why is it that those of the Jewish faith do not pay a tithe?

Is the practice of tithing within Christian churches based on biblical fact, or is the practice of tithing a gigantic fraud that is being perpetrated upon the uninformed?

No, this broadcast is not a plea for money. If you pay tithes and have wondered why some people do not practice tithing. The information contained in this broadcast will help you to clearly understand whether the teaching of tithing as practiced by the majority of the professing Christian community today is Fact, Fiction, or Fraud.

This information will make some people angry and some people happy, depending on whether you are a receiver or a giver of tithes and your willingness to believe what the Bible actually says and not what you have been told it says.

THE JEW AND TITHING

First let us clear up a misconception that many have concerning the Jewish religion. The Jews do not practice the paying of tithes as a part of their religious system. But why not?

Because, according to God's given by through Moses, tithing cannot be accomplished today by any of the tribes of Israel, including the tribe of Judah. They cannot tithe, because there is no Levitical priesthood officiating in the nation of Israel, nor is there a temple in Jerusalem in which to officiate. Therefore, it is impossible for any

Israelite to tithe in the manner authorized and prescribed under the law of tithing set forth in the book of the law.

IS TITHING REQUIRED TODAY?

Many people who live by the principle of giving a tenth of their income to a church or a ministry will attest to the benefits of tithing based on their own personal experiences. But are Christians required to give a tenth of their income to support the work of a church or a ministry in order to remain in right-standing with God? Many believe and are taught that, because God owns everything, he requires Christians to return ten percent of their total income to him. And, if one fails to do this, a Christian is stealing from God and will be cursed.

This belief and teaching might sound logical on the surface; however, it has a major flaw. There is no historical or biblical proof to support this belief or teaching. From Genesis to Revelation there are no instructions that command a tithe on monetary income or on anything other than what is produced from the land originally given to the tribes of ancient Israel. The simple fact is, what most people believe and teach about tithing is not found in the Bible.

If there is proof that the tithing law that God gave to national Israel is binding on Christians today, the proof should be easily found in the Old and New Testaments. It is important when studying the Bible to understand that no human has the authority to require a person to worship God in opposition to his express will as revealed through his word—the Bible.

If a person or an organization teaches that tithing on one's income is a law of God that is in effect today, they should be honest enough to show how historical or biblical evidence backs up this assertion. However, this is impossible to do; therefore, most professing Christian organizations that teach tithing just state this doctrine as if it were fact and leave it unproven or they twist the scriptures to say what they want them to say.

ABRAHAM AND MELCHIZEDEC

Many use the account of Abraham giving a tenth of the spoils of war to Melchizedec in Genesis chapter 14 in an attempt to prove that a universal tithing law existed during the life of Abraham. But, is this what this account proves?

The answer is No, it is not. A careful reading of this account shows that, Abraham just recovered everyone and everything that was taken by an invading army. Plus he took spoils of war from the kings of Sodom and Gomorrah.

Abraham gave a tenth of the spoils of war to Melchizedec, And kept nothing for himself. The law of tithing is very specific. First, what is tithed must be produce from the land of Israel. Second, the tithe must be a tenth of one's increase from the produce of the land of Israel. Abraham produced nothing from the land nor did he have an increase of anything, because he did not keep anything for himself.

This accounts used in the Old and New Testaments that shows the superiority of the Melchizedec priesthood, does not prove that Abraham was obeying a universal law of tithing. However, it does show Abraham's gratitude to God for his blessings.

JACOB'S VOW

The second proof that many people put forth as proof of a universal tithing law, is the account in Genesis chapter 28 in which Jacob vows to give a tenth of all that God blesses him with. This account reads:

"And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, So that I come again to my father's house in peace; then shall the Lord be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that you shall give me I will surely give the tenth to you" (Gen.28:20-22).

The word 'if' in this account is extremely important, because Jacob is asking God to enter into an agreement with him. Jacob promises that, if God will bless him, he will give a tithe of these material blessings. Not only did Jacob ask God for food, clothing, protection, and peace as a condition of this agreement but also he agreed to worship only God and call the place where the agreement was made 'God's House.'

If tithing were a universal law before Abraham was born and it existed during Jacob's lifetime, it would have been presumptuous of Jacob to think he could bargain with God on this issue.

If Jacob were obligated to pay a tenth to God because of some universal tithing law, why would he have to make a special covenant with God to give him a tenth? Jacob's example of a conditional contract with the Creator to tithe does not prove a universal tithing law existed before the Mount Sinai agreement with national Israel.

THE TITHING LAW INSTITUTED

One of the first clues concerning when the law of tithing was to take effect in national Israel and the conditions that had to exist before it could be applied is found in Leviticus chapter 25, verses 1 and 2:

"And the Lord spoke to Moses in mount Sinai, saying, Speak to the children of Israel, and say to them, When you come into the land which I give you, then shall the land keep a Sabbath to the Lord" (KJV).

Only when the Israelites entered into the land that God would give them were they to keep the land rest and the Jubilee. This is an extremely important point, because it clearly shows that some of the laws that were given to national Israel could only be practiced in the land of their inheritance.

Although the law of tithing was given to the Israelites while they were sojourning in the wilderness, no tithes were collected from them during this time, because there was no increase from

the promised land on which to tithe. The Israelites were nomads. They wandered from place to place with their flocks and herds.

Moreover, they could not tithe on an increase, because God provided food and clothing for the Israelites while they lived in the wilderness. Because of the scarcity of the items necessary for survival, the Creator provided them daily during the entire forty years of Israel's punishment until they came to the borders of the land of Canaan. See Ex.16:8,12,35; Deut.29:5; Jos.5:12; Psa.105:40.

THE TITHING LAW

Among those who practice tithing as a doctrinal issue, there are a variety of viewpoints and methods used to determine what, when, and how one should tithe. Some pay a tenth on their gross income, some pay on their net income, and a few pay on the net increase of their material goods.

The Old Covenant tithing law that some try to apply to Christians does not require that a person tithe on their total income, but only on the increase of the land.

If the question of what is to be tithed on were not hard enough by itself, the question of when to pay is even more complicated. Should a person tithe each pay period, at the end of the year, or every third year? Some believe there are three tithes that must be paid: the first to be used to support the ministry, the second to be used during God's annual observances and festivals, and the third to be given for the support of widows and orphans.

Although these are difficult questions, it is very easy to understand the main issues and the purpose for the tithing system. This widely misunderstood law was given to a specific nation, under a specific set of circumstances, and for a specific purpose. By disproving these misunderstandings and beliefs that have no historical or biblical basis, it will become clear that the tithing law given to ancient Israel does not apply to the followers of God today.

The law of tithing is first mentioned in Leviticus chapter 27, verses 30 through 33 and only speaks of

animal and agricultural items being tithed. Some people might say God was just stating principles to follow when he gave these examples of the law of tithing. However, it is highly unlikely that these were just examples of the overall principle of tithing, because the instructions that God gave are very detailed and specific:

Notice what is said in Leviticus chapter 27, beginning in verse 30:

"And all the tithe of the land, whether of the seed of the land, or of the fruit of the trees, is the Lord's: it is holy to the Lord. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. And concerning the tithe of the herd, or of the flock, even of whatsoever passes under the rod, the tenth shall be holy to the Lord. He shall not attempt to ascertain whether it be good or bad, neither shall he change it: and if he does change it at all, then both it and the change thereof shall be holy; it shall not be redeemed" (Lev.27:30-33 KJV).

"All the tithes of the land" clearly refers to the land of Canaan and other lands that God had promised to give them as a national inheritance. You can read this in Leviticus, chapters 25, 26 and 27. These chapters speak specifically of the lands that the Israelites were to occupy.

This is exactly how the ancient Israelites understood the law of tithing as indicated by historical evidence. The Israelites understood that the law of tithing only applied to the land of inheritance. And only those who had received this inheritance could tithe.

When the tribes of Israel were eventually removed from their land and dispersed to other geographical areas, they did not consider the produce of those lands to be tithable according to the law. The produce of these lands were considered to be impure and not suitable for use in supporting the temple service. See *Judaism*, Vol. II, p. 71, by George Foot Moore and *The Life and Times of Jesus the Messiah*, Vol. I, p. 9, by Alfred Edershiem.

TITHABLE ITEMS

Leviticus chapter 27 tells us that tithable items fell into two general categories: The increase of grain, vegetable produce, and fruit from trees, and the increase of domestic animals:

Here's what is said in Leviticus 27:

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Both M'Clintock and Strong's Cyclopaedia of Biblical Literature' state:

"As the Mosaic law does not define what things are subject to this tithe, but simply says that it is to consist of both vegetables and animals [Lev.27:30], the Jewish cannon enacted that as to the produce of the land 'whatsoever is esculent [edible], though still kept in the field, and derives its growth from the soil is tithable'." See the Mishnah, Maaseroth i,1 for clarification of this point.

In order to understand how the Israelites felt about the law of tithing, its important to understand the ultra-legalistic thought process of most of these Israelites in regard to the law of God. Many who kept the law, kept the letter of the law with great zeal (Lk.11:41:42). If tithes had to be paid on things other than agricultural goods and livestock, there is no doubt that these people would have conformed to the letter of the law.

When one studies the law of tithing, one will notice that nothing is mentioned about the tithe of money, fish, mining or commerce. The claim that these things were tithable items is to read something into the law that simply is not there.

HOW THE TITHE WAS TO BE USED

The purpose for the first tithe is explained in Numbers chapter 18, verse 21:

"And behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service when they serve, even the service of the tabernacle of the congregation" (Num.18:21 KJV).

THE FESTIVAL TITHE

Deuteronomy chapters 12 and 14 verify the agricultural nature of the law of tithing in ancient Israel and refer to a special tithe for the annual observances and festivals and poor Israelites. Whether or not these two additional tithes were separate from the regular tithe or were merely set aside every third year for this purpose is unclear from the context. Even Jewish authorities on the law differ on this point. Some who hold to the doctrine of tithing use these two chapters of Deuteronomy to support their belief that Christians should pay three tithes.

Without exception, the tithe was a tithe of produce or animals. There is no reference in the Bible to a tithe of monetary income, the selling or trading of wares, or any other source of income.

The Temple Tax

After the return from Babylonian captivity, Nehemiah required the Israelites to give an offerings of one third of a shekel per year in addition to the regular tithe of their increase in order to support the service of the house of God (Nehe.10:32,35-39).

If the Jews had been tithing on all of their income, including both produce, animals, and money, no temple tax would have been necessary. The primary reason for the Jew's lack of support for the temple and the priesthood was due to being heavily taxed by their captors. Although Nehemiah assessed the third part of a shekel for the support of the temple, it was not a part of the tithing law as set forth by God.

WHAT IS REAL INCREASE?

People who insist on teaching the doctrine of tithing seem to be silent on the question of what real increase is. A word study into the meaning of the Hebrew words translated into the English as 'increase' in the Bible show that an increase is anything that is over, above, and beyond one's expenses. These expenses include what it costs to live (such as. food, clothing, shelter, education, insurance, health costs, taxes, the cost of earning a living, and the cost of doing business.). Simply put, No increase above one's expenses, No tithe.

SUMMARY

There is no evidence that the law of tithing required one, two, or three tenths of one's total income. The tithe was to be paid only on the increase of agriculture products and livestock, and only in the land of national Israel.

MALACHI CHAPTER THREE

Many preachers have pounded the pulpit and repeated Malachi chapter 3 verses:7 through10 in support of their belief of a universal tithing law. Although the prophet's indictment and stinging rebuke is indeed a condemnation for not giving tithes and offerings, it does not apply Christians today. Simply because this reprimand was directed to the House of Judah and perhaps a few from the House of Israel who were scattered around the area of Judea:

The main problem addressed by Malachi, is that, the people had almost entirely quit supporting the Levites with tithes and offerings and had become lax in their obedience to God's law; even though, the Creator had promised to bless Israel with tremendous abundance (Deut.28) if they would keep their part of the covenant that they made with him at Mount Sinai.

The prophet Nehemiah who was a contemporary of Malachi reprimanded the House of Judah for the same reasons that Malachi did. During their ministries, there were very hard times in the land of Judah. Many were in debt, and food supplies were

very short; however, this situation was allowed to come upon them because of their disobedience to God's law. See Deut.28.

The Storehouse

What and where were the storehouses Malachi referred to? Some people believe that there were storehouses scattered all over Israel; however, the storehouse that Malachi spoke of was at the temple in Jerusalem. These storehouses originated during the reign of King Hezekiah about the eighth century B.C., in which Hezekiah required the people of Jerusalem to bring a tenth of the produce to the temple:

Just because parts of the Book of Malachi refer to the 'end of the age' does not mean that the entire book is prophetic. If one believes that Malachi chapter 3, verses 7 to10 applies in a dual sense to the end of the age as well as Malachi's day, then one must completely and totally disregard the contextual setting of the chapter.

If we take an honest look at Malachi chapter 3 in context, what Malachi was inspired to say cannot in any way be used to establish the premise that there is a universal tithing law, nor does Malachi give any authority to enforce the law of tithing on Christians. Taken at face value, Malachi chapter 3, verses 7 to10 is completely understandable in its historical context. To read more into these scriptures than was intended in order to gain financial support for a church and a ministry is dishonest, unwarranted, and unnecessary.

RENDER TO CAESAR THE THINGS THAT ARE CAESAR'S

Most proponents of tithing today quote Jesus' statement, "Render therefore to Caesar the things which are Caesar's; and to God the things that are God's" as proof that the Levitical tithing law is to be applied Christians today. The problem, is that, what Jesus was talking about, was not the tithing law, he was talking about the tribute that was legally due to Caesar and the worship and the obedience that was due to God from the Jews.

When Jesus made this statement, the Jews were a conquered people. They were not sovereigns over their property or their lives. All that they possessed belonged to Caesar. They lived or died by the will of Caesar. When Jesus said "Render to Caesar what is Caesar's," he was not making a superficial statement, because Caesar owned everything by right of conquest.

The only thing Caesar could not control or own was the will and spirit of this conquered people, which was theirs to do with as they pleased. Each Jew had the prerogative to either obey Caesar or to obey God. Disobedience to Caesar brought physical punishment. But, disobedience to God had even more far-reaching consequences.

THE TITHING OF THE SCRIBES & PHARISEES

Jesus said, "Woe to you, scribes and Pharisees, hypocrites! for you pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought you to have done, and not to leave the other undone" (Matt.23:23 KJV).

Some will say. See, Jesus said that Christians should pay tithes. No he did not say this, He said that the scribes and Pharisees should pay tithes on what they grew.

The Scribes and Pharisees were very careful to pay tithes on small amounts of herbs and spices that they more than likely had grown in a small pot or garden.

The Scribes and Pharisees were very legalistic and they meticulously tithed the smallest increase of their herb garden, which was done to fulfill the law of tithing that concerned agricultural goods produced from the land. Jesus said they were right in giving to God what was rightfully his. However, Jesus brings to light a serious attitude problem that these people had in regard to their fellow man and the rest of the law of God. Moreover, Jesus reprimands them for their legalistic, hypocritical,

and loveless attitude.

The Levitical Priesthood was still in authority and officiating in religious matters during Christ's lifetime, so the tithe was still to be paid to them under the law of tithing. Only after Jesus' death and resurrection was the agreement with national Israel revised and replaced with a far better one.

THE LABORER'S HIRE

Another scripture that is often quoted in an attempt to prove that the law of tithing is still binding is Luke chapter 10, verse 7, which says:

"And in the same house remain, eating and drinking such things as they give: for the laborer is worthy of his hire. Go not from house to house" (KJV).

In this account, Jesus sent out the seventy disciples to preach about the Kingdom of God and he told them not to take any money with them, but to accept what is provided for them along the way (Lk.10:1-12). Many people use this text to say that Christians should tithe and that the ministry must be the recipient of these tithes because they are the laborers of the church. Indeed, one who labors in the delivery of the gospel message is worthy of his hire.

In order to understand the meaning of Luke chapter 10, verse 7, one must understand the circumstances that surrounded those whom Jesus sent forth to proclaim the gospel message. They left their jobs in order to become laborers of the gospel; therefore, their means of support came from those whom they served through the teaching of the gospel message or through the supernatural works that they bestowed as blessings on those with whom they came in contact. See also Matt.10:5-10.

Some people think that they are worthy of their hire and they may or may not be right. The measure of whether one is worthy or not depends entirely upon the service rendered. Many quasi-Christian evangelists, preachers, and teachers believe that they are worthy to be kept in the style of kings and they live in opulence with private aircraft, mansions,

and a host of servants. Where do these people of such supposed great ability and service get their examples for such treatment? Their examples for such treatment is not found in the Bible; instead, their example is the society around them.

For God's servants to live in opulence, while those whom they are to serve live in constant need is nothing short of criminal and a gross violation of God's law of love.

Those who call themselves 'ministers' of the living God and draw substance from those that they serve beyond what is just and prudent are stealing from God and those that they serve. Misappropriation or mis-management of what is given to God is gross misconduct and will be dealt with very severely in the day of judgment.

Where Should Financial Support Come From?

If the law of tithing is not binding on the elect of God today, from where does the financial support for the work of the ministry and the proclamation of the gospel come?

Does God need human instruments to deliver his message? The fact is that God is powerful enough to deliver his message without our help. However, he has purposed to use people to perform much of this work for him.

But, how will the ministry be supported if people do not tithe? Paul supported himself a good deal of the time, and God provided for Elijah through miracles (1.Kgs.17-19). We humans tend to forget that God is all powerful. For him to provide food, shelter, protection, and financial help for his elect is a small thing in comparison to what he is doing to sustain his physical creation. God can and will provide for those who ask of him in faith. However, just because he can and does provide, does not mean that his holy children should neglect their responsibility to assist in the sustaining of those who are engaged in the work of the gospel when it is prudent and necessary.

WHERE YOUR TREASURE IS

Jesus said, "Do not lay up treasures for yourselves on earth, where moth and rust does corrupt, and where thieves break in and steal: But lay up treasures for yourselves in heaven, where neither moth nor rust can corrupt, and where thieves cannot break in nor steal: For where your treasure is, that is where your heart is" (Matt.6:19-21 Para.).

But just what is your treasure? What is the most treasured thing a person can possess? Is it money, friends, houses, fine clothes, jewelry? Or is it the one thing that money cannot buy—your life? Are not all things secondary to your life? Without life there is nothing. The thing God wants his elect children to store up in heaven is righteous character that will endure forever. Wherever one places one's effort and one's life is where one's treasure is.

PHYSICAL THINGS WILL PERISH

Above all other people on earth, the Sovereign Father's earthly children should recognize that the physical things of this life are meaningless when compared to the eternal rewards offered by God the Father. Most people treasure their physical life above all else, but Jesus says the higher priority should go to the things of the spirit:

Jesus said, "Take heed, and beware of covetousness: for a man's life consists not in the abundance of the things which he possesses. And he spoke a parable to them, saying, The ground of a certain rich man brought forth plenty: And he thought within himself, saying, What shall I do, because I have no room where to bestow my fruits? And he said, This will I do: I will pull down my barns, and build greater; and there will I bestow all my fruits and my goods. And I will say to my soul, Soul, you have much goods laid up for many years; take it easy, eat, drink, and be merry. But God said to him, You fool, this night your soul shall be required of you: then whose shall those things be, which you have provided? So is he that lays up treasure for himself, and is not rich toward God" (Lk.12:15-21 KJV). See also Lk.12:31-34.

Jesus does not mean that God's people should not be wealthy; however, he did mean that wealth should not be one's priority. The apostle John says,

"Beloved I wish above all things that you should prosper and be in health, even as your soul prospers" (3.Jn.2).

THE PRINCIPLE OF WORK FOR PAY

Many believe that people will not support a church or a ministry and its work if they are not required to tithe. This is a valid concern, but giving is still a personal commitment. If a person is unwilling or unable to provide material support, it is a matter that needs to be dealt with between that person and God, because God knows the heart. For one person to condemn another person because of the degree of material support that a person gives or does not give is wrong, because only God knows the attitude and heart of an individual.

Those who have an agreement with God the Father for salvation during this gospel age must strive to bring every thought and aspect of their life into conformity with the terms and conditions of this agreement and must not withhold any facet of their life. True Christianity is not to be taken lightly. The commitment to the Father and Jesus Christ must be total and is the most serious commitment a person can ever make with their life.

Many preach that tithing should be done out of a sincere commitment to please God. Although they may be misguided and uninformed on the subject, they are at least demonstrating a genuine desire to put God first in this area of their life. Unfortunately many have been preaching the doctrine of tithing to further their own interests. Instead of being honest and forthright in teaching the truth about this subject, many preachers pervert the scriptures in order to coerce people to tithe and therefore place an unnecessary burden on people in order to fulfill their own greed and desire for money.

Although there is not one scripture in the entire Bible that instructs a follower of Christ to practice

the law of tithing as stated under the first agreement with national Israel, there are many scriptures that instruct a person to freely share their skills, talents, time, and material goods with those who labor in the gospel.

I see that my time is up, All of the so called proofs requiring Christians to tithe can be easily disproved. If you want an in depth of tithing that covers the subject in great detail, get a copy my study Tithing, Fact, Fiction or Fraud, or if you want to know more about other subjects that I have briefly touched on in this in this broadcast, Write to me at the address given in the following announcement. Until next time this is Bud Cocherell for Bible Research .org.

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