

The Principle of Giving and the Practice of Tithing

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This paper scrutinises the biblical basis for the doctrine of tithing as a timeless principle. The doctrine is usually supported on the basis that it was practised before the Law, commanded in the Law, endorsed by the prophets, referred to by Jesus, and mentioned in the New Testament letter to the Hebrews. It is these arguments which the paper aims to critique.

Before progressing any further, it is worth defining some of the terms most frequently used in the essay. A 'tithe' is defined simply as *ten per cent*, and so 'tithing' is *the act of giving ten per cent*. 'Timeless principle' is defined as *a truth or command that transcends any particular stage in redemption history and is therefore immutable* ('redemption history' is assumed, for the purposes of the paper, to refer to *the period from the creation of man to the end of time*).

It is worth stating at the outset that the conjecture that tithing is an eternal principle cannot be proven exclusively on the basis that it is *mentioned* in Scripture—we have to consider the *context* of each reference, otherwise we end up with heresies such as baptism for the dead (based on 1 Cor 15:29). Taking scriptures out of context can therefore easily result in wrong conclusions. Another example is Amos 4:4, which one could quote as an instance of God commanding Israel to sin: "Go to Bethel and sin;...Bring your tithes every three years...and brag about your freewill offerings..." declares the Sovereign Lord.' But careful consideration of the context and style of writing makes it clear that the

prophet is employing sarcasm² to express God's indignation at their rebellion. The intended meaning is the very opposite of the literal one.³

The paper will begin with a brief discussion of how the general principles work that need to be adopted when translating Old Testament laws into the New Covenant. The essay will then consider the context of each of the five categories⁴ of reference to tithing, with the aim of determining how each of these categories is best interpreted. I then summarise the case for viewing tithing as simply a practical way of outworking the principle of giving, and consider some of the implications for how tithing should be taught and practised. The paper concludes that *tithing is not a principle in itself, but a practical way of outworking principles of giving*. The emphasis of our teaching should, therefore, be on giving, and if tithing is to be taught at all, it should be taught as a benchmark for the needy to aim for and the prosperous to exceed.

1 How is the Old in the New Revealed?

Augustine of Hippo's dictum concerning the two testaments, 'The New is in the Old concealed; the Old is in the New revealed', is probably his most quoted saying. Yet, it raises one of the most divisive questions of Christian theology: *how exactly is the Old in the New revealed?* Some argue that we are released from the law in its entirety, whilst others argue we are still bound by the law,

again in its entirety. Both positions are an oversimplification compared to the approach taken by the early apostles. This is a complex issue, but perhaps a good place to start is the Council of Jerusalem, which considered an issue that required an explicit judgement as to how Old Testament practices should be translated into the New Covenant:

‘... some of the believers who belonged to the party of the Pharisees stood up and said, “The Gentiles must be circumcised and required to obey the law of Moses.” The apostles and elders met to consider this question. After much discussion, Peter got up and addressed them...’

(Acts 15:6)

Peter’s reply indicated that the discussion had broadened to include more than just the issue of circumcision, but (inevitably) the whole question of how to ascertain which practices continue, and which were abolished, with the death of Christ:

“God, who knows the heart, showed that he accepted [the Gentiles] by giving the Holy Spirit to them, just as he did to us... Now then, why do you try to test God by putting on the necks of the disciples a yoke that neither we nor our fathers have been able to bear? No! We believe it is through the grace of our Lord Jesus that we are saved, just as they are.”

(Acts 15:7-110)

From Peter’s statement, James concluded,

“Brothers, listen to me. Simon has described to us how God at first showed his concern by taking from the Gentiles a people for himself... It is my judgement, therefore, that we should not make it difficult for the Gentiles who are turning to God.”

(Acts 15:13, 19)

The other apostles and elders present agreed with this judgement and wrote a letter to the Gentile churches,

‘It seemed good to the Holy Spirit and to us not to burden you with *anything* beyond the following requirements: You are to abstain from food sacrificed to idols, from blood, from the meat of strangled animals and from sexual immorality. You will do well to avoid these things.’ (Acts 15:28, emphasis mine).

Notice that this is a general statement, not restricted to the issue of circumcision: ‘... not to burden you with *anything* beyond the following requirements...’ Notice also that the requirements that followed did not include tithing. This alone is sufficient to preclude the doctrine of New Covenant tithing.

The apostolic leadership on issues of doctrine was later taken up by Paul, who went even further than the judgement of the Council of Jerusalem. He taught that, in Christ, no food is either clean or unclean (1 Cor 10:25—reiterating Christ’s declaration in Mark 7:19) leaving only the laws on sexual immorality still operational in the New Covenant.⁵

Can we then conclude from these verses that the whole of the Old Testament law has no significance for us today? Clearly not; this would be an incorrect inference, for Christ came ‘in order that the righteous requirements of the law might be fully met in us’ (Rom 8:3-4). Jesus himself said that he came not to abolish the law but to fulfil it (Matt 5:17). Yet at the same time, Jesus has ‘cancelled the written code with its regulations... nailing it to the cross’ (Col 2:14). How do we reconcile these two, apparently contradictory, teachings?

The most sensible answer seems to be that subjection to the practical details of the law, ‘the written code’, has indeed been done away with, but the law continues in its entirety, not in its details of practice, but in its revelation of God’s will and purpose which remain unchanging. These underlying principles continue, but the practical way of outworking them are almost always modified in some way.

The question that remains, then, is exactly how should Old Testament practice be modified in each instance? For some Old Testament laws, we have clear guidelines

from the New Testament as to how they are translated into the New Covenant. We are told that circumcision, for example, is no longer of the flesh, but of the heart (Rom 2:29). But for many other laws we have no explicit guidelines. We do, however, have enough examples of how the early apostles translated the Old into the New to set out the following general guidelines.

The practices commanded in the Mosaic Law represented very specific ways of outworking general principles. There are now a broader set of possibilities for outworking those principles under the New Covenant. This set of possibilities may include the specific Old Testament practice as a voluntary act of devotion to the Lord (we can still abstain from meat sacrificed to idols, for example—1 Cor 10:31), but the Law of Christ does not generally require it. In fact, the only set of laws which continue in details of practice are those regarding sexual immorality. Even here, however, there is modification, for the sexually immoral person is no longer put to death (Lev 20:10) but put out of fellowship (1 Cor 5:9-13). Moreover, Mosaic law only commanded abstinence from sexually immoral *practices*. In the Law of Christ, however, it is the underlying principle which is emphasised, for we are now forbidden to even think of such things (Matt 5:27-30). Put another way, the principles underlying the Old Testament law are now more far-reaching, for they touch on aspects of life not initially covered by the original law.

These observations lead to the following guideline regarding the translation of Old Testament laws into the New Covenant: *the underlying principle of an Old Testament law is always continued, and indeed heightened, in the New, but the practice is not, unless explicitly ratified in the writings of the Apostles*. Some practices may be continued voluntarily (such as tithing, using

musical instruments in worship, wearing only monotextile clothing and refraining from shaving) provided they do not violate the principles of the New Covenant (such as doing to others ‘as you would have them do to you’, Luke 6:31).

The question that remains, then, is whether tithing is in itself a *principle* (and to be continued to the letter) or whether it is an Old Testament *practice* reflecting broader principles (and therefore not necessarily continued in details of practice). Before I consider this question, I shall deal with the assertion that tithing is still relevant today because it was practised before the law and hence transcends the law.

2 Tithing before the Law

One of the arguments usually employed in support of the view that tithing is a timeless principle is the observation that tithing was practised *before* the Law. Moreover, it was practised by Abram (Gen 14:17-24), who has special relevance to Christians since he is our father of faith. Kendall (1998) argues that Abram’s act of tithing was sovereignly prompted and so the biblical account constitutes an instance of divine revelation of a timeless principle.

This argument, however, is ultimately flawed. First, *tithing is an ancient, pagan practice, with origins beyond Abram and the Israelites*. Second, *the biblical account does not say why Abram tithed*. Third, *Abram’s tithe cannot be perceived as a blueprint for modern tithing because it was a tithe of the spoils of war*. Fourth, *tithing cannot be viewed as a timeless principle because its meaning changed radically in subsequent Semitic history*. I shall now consider each of these points in turn, with the exception of the final point, which I shall leave until the section on ‘Tithing in the Law’.

2.1 Tithing: an Ancient, Pagan Practice

That tithing was not exclusive to Israel is stated by McKim (1991), who notes that tithing 'is an ancient practice widespread in antiquity and found in Judaism as well as in surrounding cultures of the ancient Near East' (p. 1096). Morley (1996) confirms this, as does Hawthorne (1992) who observes that the custom is very old, 'not confined to the Semitic peoples but including Indo-Germanic peoples as well... Although the tithe formed an important part of Israelite culture, it was nevertheless not unique to that culture.' (p. 851). He also notes that it is quite possible that tithing antedated Israel's history.⁶ The reason for its widespread use 'may have to do with the ancient system of counting in tens' (*ibid*) which was common in ancient cultures. Tithing was sometimes 'a political matter, a tax paid by the people to their king or one imposed on conquered nations by the conqueror' (Diod. Sic., 20, 14) but usually a 'combination of the secular with the sacred' (Hawthorne op cit.). For example, during the reign of Nebuchadnezzar II the Babylonian peoples paid a tithe from the land to the temple, while the King took a tithe of all imports (Johns, 1904, xi, p. 205-206). A tithe was demanded by Persian satraps (Aristot., Oecon. 134b; 135b), whilst soldiers of Cyrus paid a tithe of their spoils of war to Zeus (Hdt., 1, 89) and tithes of the fruit of the land to the gods were common in ancient Greece and Rome (Pausians, quoted in Hawthorne op cit). It seems likely, then, that Abram expressed his thanks to God by applying a custom he was familiar with.

2.2 The Bible does not say why Abram tithed, therefore we cannot conclude that it was God who initiated it.

As Hawthorne notes, 'there is no mention of any Law demanding this of Abram, nor is there any explanation as to why he gave it'

(op cit. p. 852). Hawthorne makes a similar observation regarding Jacob's tithe (Gen 28:20-22), 'Jacob's tithe apparently was a spontaneous thought, a promise to thank God conditional on God's prospering him and bringing him back home again safely.' Similarly, Morley's (1996) judgement on the tithes of both Abram and Jacob is that, 'these tithes were spontaneous...'

One argument employed in favour of divine involvement is that God's pleasure at Abram's tithe indicates that God himself must have initiated it (Kendall, 1998, pp. 48-50). There are a number of weaknesses in this argument, however. First, 'there are no details as to why it was a tenth or how this tithe would be given or who would receive it in God's behalf' (Hawthorne, op cit) and so any explanation we offer is ultimately speculative. Second, we do not know from the scriptural account whether God's pleasure was specifically in Abram's decision to tithe, or whether God's pleasure was in Abram's decision to *give*, of which tithing was a customary expression. Thus, it is equally likely that it is the principle of giving that is being exemplified (and divinely initiated), not the details of the practice. That Abram gave ten per cent rather than nine per cent or twelve per cent is irrelevant. Perhaps the biblical record notes that Abram gave a tithe in order to reassure Israelites subsequently that a pagan custom had benefits and could legitimately be applied as a means of giving to the Lord. As with many other pagan customs, they are *sanctified* when applied to worship of the Lord.

A good modern example is that of Christmas: of pagan origin, but of value when commandeered for the gospel. However, as much as it has value and admirable attributes, we cannot say that Christmas (or any other part of the church calendar) is a statute in the Law of Christ, because the New Testament does not explicitly command it. Neither does

Scripture explicitly command tithing; in contrast, the covenant meal and baptism *are* plainly commanded in the New Testament and so must be practised.

Another relevant analogy is the story of Cain and Abel.⁷ Note that God did not frown on Cain because his offering did not entail the sacrifice of an animal. No, Cain's offering was rejected and Abel's accepted because the latter offered with the right motive ('by faith') and the former did not (Hebrews 11). This is another example of how God's pleasure was not in the practice (sacrifice, like tithing, also became a legal requirement), but in the principle and in the condition of the heart. This is why Paul commands each to 'give what he has decided in his *heart* to give' (2 Cor 9:7). This is surely the extent to which we can command believers. Free will is a fundamental principle of New Testament giving. God's delight is not in the ten per cent but in the act of voluntary giving.

A question is raised here, that if the heart isn't right (i.e. not wanting to give) does that mean we are free not to give at all? No, as Kendall so lucidly explains, we give anyway, in the same way as we keep praying even when we don't want to:

'...what if you don't feel led to pray, does it mean you should not pray? Candidly, most of my own praying is not carried out because I feel particularly "led" to pray—as far as I can "feel" it. I have to drive myself to my knees every morning, setting the alarm early enough to give sufficient time to pray, then call on God whether I "feel" like it or not. Most often when the alarm goes off, I feel a certain resentment that I have to get up... The result of doing what I ought to do ... is that I am so glad I did what I knew I should do...'

(Kendall, 1998, p. 52, 53)

An important qualification must be made here, however. This argument is appropriate when applied to our need to keep giving (or praying) because there are plenty of New Testament examples and

commands to give (and pray) despite our feelings. However, the argument cannot be used to tell us *how much* to give because the New Testament is not specific (similarly, we cannot command the 'three times a day' prayer-pattern of Daniel 6:10, even though it is clearly exemplary). Hawthorne (1992, p.854) notes that, 'never once is tithing mentioned in any of the instructions given to the church.' What we do know is that when Paul said to 'give what you have decided in your heart to give,' he was not suggesting that we can give £100 one week, one penny the following week, and £50 the week after. The implication from Paul's statement is that each individual should deliberately (and without compulsion) set out what he is going to give and stick to it. In other words, Paul clearly commands that our giving must be systematic, it must be proportionate ('in keeping with our income') and it must be regular. But he does not tell us how much it should be. That is why Paul says, 'Each must decide'. If the amount set aside for proportionate giving was fixed at ten per cent, there would be no need for 'each to decide'—there would be no option.⁸

2.3 Abram's tithe is not a blueprint for proportionate giving of our regular income.

Although Paul's guidance in his letters to Corinth clearly sets out the principles for regular giving (1 Cor 9:8-18; 16:2; 2 Cor 8-9), Abram's tithe does not. As we have seen from the references to pagan practices, there were many forms of tithing, and each related to a specific source of wealth, either produce from the land, or from the spoils of war or from imports. As Hawthorne notes, Abram's tithe was specifically 'of the spoils of war, not the produce of the land' (p. 852). So, strictly speaking, we cannot use Abram as an example of regular tithing unless we earn our regular income from the spoils of war! (If our income from the spoils of war

is zero, the corollary is that our tithe should be zero).⁹ Also, there is no evidence that Abram repeated this act¹⁰ and, therefore, his tithe is no basis for regular giving. It should be emphasised that in the ancient world, tithes were very specific: a tithe of produce and a tithe of the spoils of war were quite distinct (and usually used for different purposes).¹¹

3 Tithing in the Law

The way tithes are used and gathered in churches is often based on how the tithe was collected and used under the Mosaic law. However, even though the Levitical system may offer practical insights as to how to fund the ministry of the gospel in the modern church, we should not go too far in applying the system literally. This is because anything more than a superficial examination of the Old Testament system reveals that there did not exist a static, once-for-all-time approach to the collection and use of tithes. It was something that developed and changed substantially over time.¹² As McKim op cit (p. 1098) notes, ‘At different times in Israel’s history varying regulations governed the tithe’. Such variation leads to questions about whether it is at all meaningful to think of tithing as a timeless principle. We are also faced with the complexities of applying to modern day socio-economic circumstances a practice which evolved under the Levitical economic system.

There are thus three broad categories of problem associated with using Old Testament tithing as a blueprint for modern day church teaching: (1) Problems of Definition; (2) Problems of Contradiction; and (3) Problems of Application. I shall now consider each of these in turn.

3.1 Problems of Definition

Hawthorne outlines four broad stages in the development of the Old Testament history of tithing:

Stage 1: Annual Feast Enjoyed by All

‘At first [the tithe] was treated as a personal offering of grain, wine oil etc. Annually a person was required to bring his tithe to some designated place and eat it there in company with his sons, daughters, servants and the Levites who happened to be present (Deut. 12:6, 11, 17). If the journey to this designated place was too far, the tithe could be turned into money and the money brought to be spent there on whatever the appetite craved. There the offerer, with his household and the Levite, was to eat before the Lord and rejoice (Deut. 14:22-29; 15:19-23).’ McKim concurs with Hawthorne by saying, ‘Before the time of the Deuteronomic code, the priest of the holy place, strangers, widows and orphans shared in the meal with those who brought the provisions. The remainders from the meal were given to the priests and their assistants as well as to the needy (Deut 14:22ff)’ (McKim, op cit., p. 1097).

Note that if we were to apply this system literally to the church today, all tithes would be brought at the end of the year, a great feast would take place, at which the full-time leaders in the church would be amply fed, along with the tithers themselves! As Hawthorne notes, ‘Nowhere is there a hint in these texts that the tithe was exclusively for [the Levite]. Rather it was primarily for the enjoyment of the landowner and his family.’ (p.852).

It seems preposterous to apply this literally to the modern church, and yet if we claim that tithing is itself a timeless principle (and not merely a practice that is modified in the New Covenant) then we have to faithfully replicate every aspect of tithe system.

Stage 2: Every Third-Year Tithe Exclusively for Levites and the Poor

Hawthorne notes that, ‘As time passed, Israelite society developed and its social problems increased. To help solve these problems Laws governing the tithe were modified... Every third year the tithe, instead of being taken away from home and consumed by the offerer himself in some distant place, was stored up within local communities and used to meet the material needs of Levite, sojourner, orphan and widow in and around that community.’ (Deut. 14:28; 26:12)’. It is worth quoting the Deut 14 reference:

‘At the end of every three years, bring all the tithes of that year’s produce and store it in your towns, so that the Levites (who have no allotment or inheritance of their own) and the aliens, the fatherless and the widows who live in your towns may come and eat and be satisfied, and so that the Lord your God may bless you in all the work of your hands’ (Deut 14:28).

Stage 3: Tithe Exclusively for Levites

‘As the number of Levites and priests increased as well as that of the accoutrements of the sanctuary, a tithe only every three years was insufficient’ (ibid) and so each annual tithe was given to the Levites.

Stage 4: During Exile and Later Periods

McKim notes that, ‘During the exilic period the tithe became a type of tax paid to the priests. In postexilic times the cultic meal is no longer mentioned. At this time tithes were stored in warehouses (Neh. 10:38; Mal. 3:10). Then too, tithes were no longer required to be brought to Jerusalem, but rather were collected by local Levites (Neh. 10:37-38). This in effect made the tithe a tax.’

Thus, the development of the tithe in the Old Testament clearly points to a variety of uses and means of collection. It is therefore difficult to justify any one way of collecting or paying tithes based on Old Testament

practice. The notion of the tithe as a principle in itself becomes meaningless. Someone who is giving three per cent of his gross income to the church and uses the other seven per cent to host a fabulous party once a year, to which the pastor is invited, could say he is tithing (on the basis of the three-year tithe). A businessman who only gives ten per cent of his proceeds from a successful takeover battle could equally say he is tithing (on the basis of the Abrahamic ‘spoils of war’ tithe). A tax payer who deducts his tax burden from his tithe (see below) to make his tithe calculation comparable to that of those living under the Levitical system, and as a result gives only two or three per cent of his gross income, could also claim to be tithing. Are we saying that the amount we give becomes sanctified just because we label it ‘a tenth’? Does giving £50 per week become more holy or acceptable because I find some aspect of my income of which £50 is ten per cent? In general, does a fraction become sacred, whatever the numerator, simply because the denominator is ten? (Some have actually held this view).¹³ There is nothing magical about ten per cent, yet that is what we are saying if we maintain that tithing is itself a timeless principle. It is true that certain numbers have special meaning in Scripture, but only as symbols: they do not form the basis of our doctrine and practice; they merely point to something (or someone) that does. For if we say that the number ten has an eternal significance that has direct bearing on our practice today, then we must say the same of the number seven and its implications for Sabbath-keeping (also mentioned before the Law—Gen 2:3). In fact, if we say that numbers have special powers and significance, then we have to say the same of *all* biblical numbers and symbols. Then symbols such as the moon and stars ruling the night and sun ruling the day (Gen 1:14-19; Acts 2:20) are more than just imagery. Our conclusion would have to be that they

indicate the magical rule of night and day by inanimate heavenly objects. A hermeneutic is ultimately judged by its fruit, and these untenable conclusions therefore indicate a false hermeneutic.

But even if there *is* some mystical significance in the number ten, the question remains, ‘ten per cent of what?’ Any figure is ten per cent of something! Pedantic tithing becomes meaningless for those no longer under the Mosaic Law because although the Law of Christ commands giving, it does not tell us specifically how much to give, and to make our giving into a tithe we inevitably have to choose an arbitrary numerator.

3.2 The Problem of Contradiction

These changes in tithing practice highlight a more obvious contradiction in the arguments put forward in favour of tithing as a timeless principle. For if tithing is indeed a principle that transcends any particular stage in redemption history, then, by definition, it will be seen to be unchanging in every detail. Otherwise we have to say that the principle has changed. But a time-varying timeless principle is an oxymoron!

If, however, tithing is merely a practice, a method for outworking an underlying principle (i.e. giving), then any changes in tithing are simply changes to the practice, they do not infer that the underlying principle has changed. Indeed, one would expect there to be some variation in the details of the practice depending on changes in the circumstances of the giver and the recipients.

As the above discussion shows, tithing clearly varied over time. Even between Abram’s tithe and the initial Mosaic tithe there were substantial differences, and these differences only widened as Israelite society developed. So there is a gaping

contradiction in the conjecture that tithing is a timeless principle since it is clearly depicted in the biblical record as a time-varying practice.

3.3 Problems of Application

Let us put on hold for a moment all of these objections to teaching tithing as a timeless principle, and consider the problems of applying the Mosaic tithe today. When applying any Bible principle to the modern age one has to take into account the differences in culture, economy, technology and society that divide the biblical age from our own. This is the goal of sound hermeneutics. ‘Greet one another with a hearty handshake’ (J.B. Philips) is a viable rendition of ‘Greet one another with a holy kiss’ because the underlying principle is maintained (i.e. the exhortation for Christians to greet each other with a warm, wholesome, physical expression of love). However, if we contend that tithing is a *principle*, not just a practice, then we are faced with a plethora of problems when attempting to derive an appropriate modern day application, not only because the biblical practice varies so much, but also because of the vastly different socio-economic conditions in which we now live. Defining a practice that maintains the spirit of tithing, may mean we end up with something quite different from the Mosaic practice.

(a) The Problem of Taxation

It can be seen from the above summary of the development of tithing that tithe revenues were put to three main uses: (i) provision for the poor; (ii) maintenance of Levitical civil/divine servants; and (iii) personal celebration (the tither consumed part of the tithe). The first two of these uses were in effect forerunners of the modern welfare state and civil service/legal system respectively. Thus, a strict application of the Mosaic system to

Christians in the developed world has to take into account the proportion of income currently given to help the poor and provide for the various functions of government. These public services are funded in modern economies through the taxation system, through income tax, corporation tax, inheritance tax, value added tax, capital gains tax, property tax etc.¹⁴ The most recent estimate of the total tax burden in the UK has been calculated to be around 38% of national income.¹⁵ This means that, on average, more than a third of our earnings is in some way siphoned away to the exchequer: over three times more than the total amount demanded by the tithe.

It is worth mentioning at this point the views of the Reconstructionist school who believe that ‘statist taxation is nowadays contrary to God’s law, and, from one perspective, is in part at least theft. Every evil perpetrated by the state is ... the rod of God: “hear ye the *rod* who hath appointed it” (Micah 6:9)’ (Powell and Rushdoony, 1979, p. 142-3). They conclude that,

‘Because of our sin of apostasy, we are today heavily taxed by our rulers (I Sam. 10-18). We are under their power because of our sins. We have refused to pay God’s tax, and we are instead burdened by the property tax, the inheritance tax, the income tax, the sales tax, and thousands of other taxes... To pay our taxes *and* tithes means a considerable part of our income, but there is no easy way out, nor any other way out. We can *only* create God’s ordained society in God’s ordained way... consequences of our sins in the form of an oppressive state and its taxation’ (Powell and Rushdoony, 1979, p. 142-3)

Their ultimate goal is the removal of all modern taxation and a return to a universal flat-rate ten per cent tax.

There are three fundamental flaws in the Reconstructionist argument, however.¹⁶ First, is the presupposition that tithing is a

timeless principle, which is groundless for the reasons presented in this paper.

The second flaw is the premise that ‘any law not specifically cancelled in the New Testament remains valid and should constitute official state law’.¹⁷ It is a more extreme form of the view that the New Testament does not mention tithing specifically because it assumes it throughout.¹⁸ If one consistently applies this approach, however, one ends up with some bizarre outcomes. For example, in Deut 22:11, Lev 19:19 it says, ‘Do not wear clothing woven of two kinds of material’. This is not revoked in the New Testament; neither are the Old Testament laws on stoning rebellious children¹⁹ and adulterers,²⁰ neither is excommunication of married couples who have intercourse during the wife’s monthly period²¹, nor the severing of hands of wives who defend their husband against an assailant²². Can we really claim that the New Testament does not mention these practices because it *assumes* them?²³ Do we really believe that the New Testament church stoned children, chopped off women’s hands, and excommunicated happily married couples? Yet these punishments are not explicitly revoked any more than the law of tithes is explicitly revoked. What we do have is New Covenant teaching on how to deal with immoral believers that would *appear* to supplant and supplement the old laws, in the same way that we have New Covenant teaching on giving that would *appear* to supplant and supplement the old tithe laws (2 Cor 9:7 etc—see arguments below).

Thus, to continue the tithing-mandate on the basis that it is not explicitly revoked in the New Covenant is a dangerous hermeneutic, for it would lead to the return of many practices clearly not in the spirit of the New Covenant (in the same way that the legalistic nature of tithing is not in the spirit of the New Covenant). Far better to say (as

we said earlier) that *the underlying principle of an Old Testament law is always continued and indeed heightened in the New, but the practice is not continued, unless explicitly ratified in the writings of the Apostles.* Thus, the principles underlying tithing should be continued (those of systematic, proportionate giving), but not necessarily the practice.

The third flaw in the Reconstructionist argument is the assumption that secular taxation represents punishment for God's people, and that anything other than a tithe-tax is a violation of God's guidelines for the structure of civil society. However, this viewpoint does not adequately take account of the fact that 'the New Testament directs that taxes be paid to the state (Rom 13:6-7), which replaced Israel's theocracy' (Morley, 1996).²⁴ The off-hand rejection of all other taxes because they go beyond the Mosaic tithe overlooks the other important aspects of the Mosaic system which modern taxation may well embody. For example, inheritance tax is not included in the Mosaic law, but it could be viewed as a legitimate way of continuing some of the principles underlying the Jubilee system by mitigating the reproduction of wealth-inequality between generations. There is therefore much to be said for the view that tithing (and other aspects of the Mosaic system) is effectively replaced by secular taxation.

Now, to those in favour of strict tithing, this argument may seem churlish—an attempt to pay God as little as possible. But the point here is not about generosity in our giving but about accurately applying the interpretation of tithing as a timeless principle (if that is what one is inclined to believe). If it *is* a timeless principle, then we must apply it to the letter, right down to the last penny. And this calculation, if it is to have any meaning at all, must deduct the impact of the tax burden and any other overlaps between the use of the tithe and the

institutions of modern society. Thus, an irony emerges: for if we do this, we are left with a deficit (or at most a fraction of the tithe sufficient to keep the pastor well provided for). Therefore, strict application of the Old Testament tithe results in less than generous giving.

A much more reasonable interpretation is to understand the tithe as a practical way of outworking underlying principles of giving. If we understand tithing this way, it means that Christians in modern welfare state societies still have an obligation to give, and to do so generously and systematically. For some, regular giving of ten per cent will meet the requirements of these principles, but for others, the requirement would be regular giving of 5%, or 50%. In a country where income taxation is 50%, for example, a 5% tithe would be more generous than a ten per cent tithe in a country where taxation is 20%, since some of the needs met by the tithe in the low tax country (e.g. 'to remember the poor') would presumably be met by the tax proceeds in the high tax country (*ceteris paribus*).

(b) Problem of Debt

Old Testament tithing was commanded in the context of the Levitical Jubilee system. This entailed the cancellation of all debts and the restoration of all land to original owners every fiftieth year—a radical redistribution of wealth in every generation. This had profound implications for the whole structure of the economy because it entailed a major disincentive to the development of debt finance. In addition, strict usury laws (Ex 22:25) meant that high levels of indebtedness at high rates of interest would be an unlikely occurrence if the law was fully obeyed.

These aspects of the tithe system are important for they have implications for one of the most pertinent questions associated

with modern tithing: that of whether someone in severe debt should continue to tithe. Changes to the funding of university education make this a particular problem in the UK. A significant proportion of the population now enter higher education at some point in their lives and most of these people will rely on debt financing to some extent (some entirely) during their time as students. This situation is likely to be exacerbated in future as universities are eventually allowed to charge tuition fees. Unfortunately, there is no Jubilee System in the UK and so these debts continue many years after graduation. It is absurd for students in a high debt situation to give ten per cent of their income (which comes almost entirely from loans). Far better that they pay off their debt sooner (every pound they give in tithe, they will have to pay interest on—effectively they are taking out larger loans simply to pay a tithe and the interest to the bank on that tithe and so on).

We cannot blindly follow the line of the Reconstructionist school and say, ‘Well, tithing has not been explicitly revoked in the New Testament so we must insist on it even if you are in debt’, because of the reasons given above. Although we are not obliged to continue Old Testament practice, we should, however, continue the underlying principles, but with the flexibility that grace affords to modify our practice when other principles come into play. One of the important aspects of the Levitical system that underpinned tithing was that of debt forgiveness. Perhaps one way of practically outworking this principle in the modern church is to offer (in the very least) a moratorium on systematic giving for those severely in debt.

Thus, we should continue with the principle of proportionate giving unless it conflicts with other principles, such as that of paying off debts (which *is* explicitly continued in the New Testament: ‘Let no debt remain

outstanding,’ Romans 13:8). There are therefore strong arguments for saying that Christians should pay off their debts first.

(c) Problem of Fixed Outgoings

Another of the inflexibilities of Old Testament tithing is in situations where households have unavoidable, large fixed outgoings. Families who have to pay fees for the special educational support of a disabled child, or the nursing care of elderly relatives, or unavoidable child-minding costs, will face a much lower disposable income than families on the same gross income who have no such fixed outgoings. Tithing on gross income would thus invoke considerable hardship for some, and little sacrifice for others. This seems entirely unjust.²⁵ Yet the injustice lies not in the Mosaic tithe, but in the modern application that equates income with the produce of the land, that does not take into account the Jubilee context of the Old Testament tithe, and that ignores the implications of taxation.

One of the advantages of being under grace rather than under Law, however, is the flexibility and discernment it offers. In the situation of a family with a large, unavoidable fixed outgoing, surely the spirit of the Law would require this family to tithe only their disposable income (or at most, tithe their income net of the fixed outgoing).

These concerns reflect a more general problem with proportionate taxation when the ‘proportionate’ principle is employed in isolation from that of *progressivity*: proportionate taxation does not take account of fixed outgoings, and in particular, that of subsistence consumption. Ten per cent of gross income is far more demanding of those on low incomes than it is for those on high incomes, because a very large proportion of the poor’s income is devoted to subsistence consumption. This is why almost all modern tax systems have a

progressive element: those at the bottom of the income scale may be taxed at 5% of their income, those in the middle at 20%, and those at the top at 40%, for example.

However, the principle of progressivity is not a modern idea; it has its origins *inter alia* in Scripture itself. 2 Corinthians 8:13 is an important passage, but one seldom preached on: 'Our desire is not that others might be relieved while you are hard pressed, but that there might be *equality*. At the present time your plenty will supply what they need, so that in turn their plenty will supply what you need. Then there will be equality, as it is written: "He who gathered much did not have too much, and he who gathered little did not have too little".' (2 Cor 8:13-15)

Paul is speaking of much more than tithing here. He seems to be saying that those who have plenty should be giving to the extent that there might be *equality*. This is not communism, but an example of progressivity: the larger one's income, the larger the proportion of that income one should give. The Jubilee system is another example of progressivity: those who prospered most during the intervening fifty years were the ones who had to give up most when the year of Jubilee came. The Mosaic tithe itself had progressive elements because the landless were exempt. Perhaps the most radically progressive implications are those of the teachings of Jesus: '[little flock] sell your possessions and give to the poor' (Luke 12:32—not only did those with most give most, but those with least actually gained).

(c) The Problem of Poverty Traps

At various points in the UK tax system, particularly at the lower end of the income spectrum, the marginal tax rate is nearly 100% (sometimes more!). In other words, for every extra £1 earned, nearly all of it (or more) goes to the taxman. This is the

opposite of progressivity, it is *regressivity*,²⁶ and is the largely unintended peculiarity of the way the tax and benefits systems interact at certain points. It is what is commonly known as the 'poverty trap' because people at the lower end of the income spectrum are actually discouraged from finding employment or working more hours. Churches should do all they can to help and encourage Christians to work, and this has implications for how tithing is taught, for as we shall see from the following example, pedantic tithing can exacerbate the poverty trap.

Consider the example of a working single parent on a low wage, where a significant proportion of her earnings goes on child-care arrangements. If she tithes before tax, the progressive nature of the tax system means that it is possible for her to work more hours and actually earn less disposable income. Assume the following:

- a single mum earns £2.50 per hour;
- her child-care costs come to £2.00 per hour;
- she pays no tax on first £25, and 15% tax thereafter.

Now assume that:

- she initially works 10 hrs per week;
- as a result, her gross weekly income is £25;
- therefore, if she tithes before tax, her disposable income will be £2.50.

If she then decides to double her hours to 20 per week, she will have:

- gross income of £50,
- disposable income of £1.50.

Thus, her disposable income has fallen from £2:50 to £1:50, even though her hours have doubled. This perverse outcome arises because of the combination of pedantic tithing of gross income in a modern tax system, and fixed outgoings. Perhaps this suggests again that there are situations where we should encourage people only to tithe on their disposable income (if at all).

The counter argument to the above objection is that we should tithe with faith, trusting God to provide our needs. This was the attitude of the widow who gave 'all she

had to live on' into the temple treasury (Luke 21: 4). However, we cannot use the 'faith argument' to justify the teaching of pedantic tithing anymore than we can use Jesus' exemplification of the widow's sacrificial offering to insist that all widows in the church put all of their weekly housekeeping money into the Sunday offering! Thus, this justification for insisting on a pedantic tithe is unfounded, for it equally applies to someone giving 90% of their income, or 5% or 1%.

No, we can only use the 'lack of faith' argument specifically in support of tithing if we can first demonstrate that tithing is an explicit New Testament command. Church leaders have to acknowledge that if they teach pedantic tithing to the person on a low income, then they are asking a person poorer than themselves to give a much bigger proportion of their disposable income. We can only command such a thing with a clear conscience if we are absolutely certain that tithing is a timeless principle which we have no discretion to modify in particular situations. However, as we have already seen, tithing *cannot* be an eternal principle. A much sounder interpretation is to view tithing as a practical way of outworking the much broader principles of giving. It is glib to say that God will meet the needs of the poor who tithe. The retort would be, if proportionate giving is to be applied legalistically, why don't we insist that the leaders give the same proportion of their disposable income as the poor? For we know that God will provide...

The dangers surrounding legalistic approaches to tithing are evident from Jewish and Christian history (see McKim *op cit*), particularly attempts to make tithing a legal requirement.²⁷ Hawthorne²⁸ (*op cit.*), for example, notes that,

'... in the period of Hellenistic Judaism [the tithe] was still the chief source of income for the priests and Levites though, as in the OT, left to

the conscience of the tax payer, the tithe often was not paid. On occasion, therefore, greedy high priests made sure they received their due by sending bands of desperados to take the tithe on the threshing floors. The peasant was considered untrustworthy to discharge this important religious responsibility'.

However, though there may be historical examples from our ecclesiastical past that provide evidence of the possible injustices of legalistic tithing, it could be argued that there is little chance of a repeat of this in the current fragmented church scene. If anything, the opposite danger is more likely: many current believers, as Kendall (*op cit.*) points out, are guilty of severe stinginess and capriciousness with regard to giving.²⁹ However, there is perhaps a more profound lesson to be learnt from the church's experience over the centuries: that an over-legalistic approach to tithing results ultimately in a backlash of libertinism and stinginess.³⁰ A much wiser and much more prudent approach is to teach accurately and conscientiously the principles clearly taught in the New Testament as to how we should give.

4 Endorsed by the Prophets

The third category of references to tithing are those listed in the books written by, or about, the Old Testament prophets. However, whilst pointing to the coming Messiah, it should be emphasised that these prophets themselves were under the law and one of their aims was to restore the law, including the Mosaic feasts and sacrificial system, along with every detail of the ceremonial and moral law (Ez 43:18; 44:24; Zech 4:16ff; Mal 4:4), of which tithing was one element. There is, therefore, nothing in the prophets' teaching which adds or takes away from the arguments presented above regarding the weakness of perceiving tithing as an eternal principle. Malachi's commands regarding the payment of the tithe say nothing for us under the new covenant that

has not already been said by Moses and the Law. The Malachi references also need to be juxtaposed with the reference in Amos 4:4 which is in the context of tithes being outward acts which do not compensate for inward unrighteousness, which is very much the emphasis of Jesus' teaching on the subject (see Luke 18:12 and the discussion below).

5 Tithing in the Words of Jesus

One of the most common arguments in favour of teaching tithing as a New Testament command is the reference to Jesus' statement to the Pharisees, 'Woe to you Pharisees, because you give God a tenth of your mint, rue and all other kinds of garden herbs, but you neglect justice and the love of God. You should have practised the latter without leaving the former undone' (Luke 11:42; see also Matt 23:23).

Again, however, this *must* be interpreted in context. First of all Jesus was speaking to those under the law, whom Paul stated would be judged by the law. In that sense, Jesus could have done nothing less than approve an ordinance being practised by those under the Old Covenant that was in keeping with the laws of that Covenant. Clearly, however, he was not addressing Gentiles or the issue of how Old Testament practices should be translated into the New. That did not come until the Council of Jerusalem, which decided 'not to burden you [the Gentiles] with anything beyond the following requirements...' As we noted earlier, these requirements did not include tithing.

Second, notice the deliberate change of tense here. Jesus' *description* was in the present tense, 'you *give* God a tenth'—this was something they were still doing. His *prescription*, however, was clearly in the past tense, 'you should *have practised* the

latter...'. Nowhere did Jesus say that tithing was to form an important principle of New Covenant practice: '[Jesus] never commanded his disciples to tithe' (Hawthorne, op cit., p.854). In fact, Jesus' only other reference to tithing was also a negative one, holding it up as an example of legalistic good works of the proud Pharisee: 'I fast twice a week and give a tenth of all I get' (Luke 18:12), continuing Amos's teaching on the subject (Amos 4:4).

It should also be noted that Jesus *often* practised, and referred to, elements of the Old Covenant. It does not mean, however, that he was establishing these practices as part of New Testament church life: he went to the synagogue on the Sabbath 'as was his custom' (Lk 4:16; 6:6); he went to Jerusalem for the Passover (Jn 4:45), he commanded the leper to show himself to the priest and 'offer the gift Moses commanded' (Matt 8:4; Mk 1:44; Lk 5:14). The absence of any explicit endorsement by Jesus or any of the New Testament writers speaks volumes, for as we have already seen from the age of the prophets, where God wanted a practice continued or restored, he explicitly commanded it. He left nobody guessing.

The counter-response given to this argument is that the other elements of the law practised by Jesus all have their fulfilment in the New Covenant, they were all just a shadow of things to come; the practice may have ceased, but the principle must continue. But this is the very thing I am saying about tithing—we need to continue the *principles* embodied in tithing (regular, systematic, proportionate, giving) but not necessarily the details of the practice.

6 The Reference to Tithing in Hebrews

The argument from Hebrews usually proceeds as follows:

- Abram tithed to Melchizedek

- Hebrews holds this up as an exemplary act
- Hebrews was written to the New Testament church
- Therefore, tithing must be a New Testament command.

At first sight this seems convincing, but on closer inspection, this argument is far from compelling. The main flaw in the logic is the second statement: that Hebrews holds up tithing as an exemplary act. The context of Hebrews 7 makes it clear that the references to tithing are exemplary only in that they demonstrate that Melchizedek was greater than Aaron. Because Christ is of the order of Melchizedek, his priesthood is also greater than the Aaronic priesthood. Thus, the theme is the opposite of what proponents of legalistic tithing assume: the context is that of the New Covenant being greater than the Old Covenant because the instigator of the New Covenant is greater than the instigator of the old.³¹ It is saying nothing (either for or against) in regard to the practice of tithing. To quote Hawthorne (op cit.) again, ‘The writer to the Hebrews refers to Abraham paying tithes to Melchizedek ... and Levi paying his tithe to Melchizedek through Abraham ..., but he never taught his readers to follow their example.’

The second flaw in the logic lies in the final conclusion, namely, that if Hebrews does present tithing as an exemplary act (which it does not), it must therefore be a New Testament command. What is still under question, however, is whether (under such an interpretation) it is the tithe itself that is exemplary (and if so, we must follow his example to the letter and tithe only the spoils of war), or whether it is the underlying principle, that of systematic, proportionate giving, that is being held up as exemplary. If we argue that it is the former, i.e. the *act* that is being exemplified, then we have to consistently apply this to all

other Old Testament acts held up as exemplary in the book of Hebrews. These references include the building of boats (11:7), fighting of lions (11:34), and the violent annihilation of human enemies (11:34). Surely it is far more reasonable to interpret these commendations as exemplifying some underlying principle (which, in the case of Hebrews 11, is faith)? So it is with tithing. If we are convinced that the reference to tithing in Hebrews is indeed holding it up as something to be followed in the New Testament, then surely it is the underlying principles that are being exemplified, not the practice. Otherwise we are back to the problem of which form of Old Testament practice we should imitate (the reference in Hebrews to Abram’s tithe explicitly notes that it was a tenth of the plunder, not of the land).

More careful consideration demonstrates that, where the Bible presents a person or people as exemplary, it is not necessarily the actions of the person or group that is being ratified, but usually their attitude or approach. The book of Jeremiah, for example, holds up as exemplary the Recabite clan who were renowned for their temperance. Does this mean that we can insist on total abstinence from alcohol on this basis? Clearly not. Closer examination reveals that it was their *faithful obedience* to the commands of their forefather Jonadab (Jer 35:6) that was exemplary:

‘This is what the Lord Almighty, the God of Israel, says: Go and tell the men of Judah and the people of Jerusalem, “Will you not learn a lesson and obey my words?” declares the Lord. “Jonadab son of Recab ordered his sons not to drink wine and this command has been kept. To this day they do not drink wine, because they obey their forefather’s command. But I have spoken to you again and again, yet you have not obeyed me.... The descendants of Jonadab son of Recab have carried out the command of their forefather gave them, but these people have not obeyed me.”’ (Jer 35: 14-16).

Similarly, it is clear that the letter to the Hebrews is not talking about tithing but the supremacy of Christ. Even if it were speaking of the significance of ten per cent, it is saying nothing of the practice, but of the underlying principle, namely, that tangible gifts are a valid way for a lesser being to express gratitude and worship to One who is greater. Moreover, we cannot support a doctrine simply on the basis that it is *mentioned* in the New Testament, for as I noted in the introduction, this leads to such heresies as baptism for the dead.

7 Evidence from Church History

One of the strongest arguments against the doctrine of tithing as a requirement of all followers of Christ, is the evidence from early church history. Tate (1983, p. 134) notes that, in apostolic times ‘... the clergy were supported solely by the alms of the faithful.’ According to Boyd (1946, p. 159), ‘Irenaeus, in the second century, regarded the tithe as having been superseded by the gospel precept to sell all one’s property and give to the proceeds of the poor’. Moreover, ‘Christians continued to support their indigent brothers by means of voluntary contributions. These were not necessarily fractional in nature and, unlike the Jewish Levitical tenth, were not limited to products of the soil and of animals but might consist of offerings of all kinds. St Cyprian declared that such offerings were equivalent to the ancient tithe’ (*ibid*).

The earliest evidence of any form of systematic tithing seems to be late fourth century³² when ‘the idea of the tithe was disseminated by the leaders of the church, notably by Ambrose, Jerome, and Augustine’ (Boyd, op cit. p. 159). By the end of the fourth century in Italy the ‘tithing of one’s income for religious and charitable purposes was generally recognized as a

moral duty resting upon every Christian’ although it is not clear how widespread the practice became even then. Behind the developments in Italy, argues Boyd, was ‘the economic pressure created by the needs of a rapidly increasing clergy and by the influx of impoverished city populations into the church’ (*ibid*). By the end of the fifth century, the tithe had become ‘an established institution into which abuses had already crept’ (*ibid*).

It is almost certain that even by the fifth century, ‘the practice had not yet been regulated by church law and was not in any sense a legal due enforced by canonical penalties. It was inculcated by the church as a moral obligation and was probably more honoured in the breach than in the observance’ (Boyd op cit. p. 159). Tate concurs with this observation, ‘... it was not until the sixth century that the duty of tithe-paying was formally imposed by ecclesiastical authority. Gradually this duty came to be enforced by the excommunication of recalcitrants, and, if this failed, by the power of the secular arm’ (Tate op cit. p. 134). Thus, ‘in the course of time the ecclesiastics of every European country³³ established a claim to the receipt of a tenth part of the produce of the land, the proportion being based presumably upon that mentioned in the Old Testament, or perhaps upon the tribute of a tenth levied upon estates in the later days of the Roman Empire’ (Tate op cit. p. 134).³⁴

It is a peculiar irony, then, that today the doctrine of pedantic tithing is most vigorously taught in protestant and independent churches who claim *sola Scriptura* (and not tradition) to be the basis of their faith and practice. For it is clear from church history that tithing was not practised by the early church but was a doctrine developed and disseminated largely by the state church between the fourth and seventh centuries AD. The modern

acceptance of the doctrine of tithing amongst protestants has arisen partly because non-conformist clergy over the centuries have not had access to the official tithe proceeds, and so have been wholly reliant on voluntary donations, yet these have often been unreliable and sporadic. In many ways, modern independent churches are facing the same problems that the Roman Catholic church of the fourth century faced as to how to fund the ministerial office and to provide for the poor in the context of rapid growth. The tithe-doctrine remains a tempting solution, but as we now know, also a dangerous one. As I noted earlier in this paper, church history is testimony to the fact that anything that goes beyond Paul's stipulation to give 'without compulsion' ultimately results in a backlash against the church, and against giving. With the benefit of hindsight, it seems remarkable that many of a Reformed persuasion are in danger of repeating the mistakes of Catholic history, and are doing so without the same passion to provide for the poor. (Even in seventh century England, when the tithe was evolving into a legal requirement, the church was told by the Archbishop of Canterbury to 'exact this tribute according to the custom of the province and in such a manner that the poor shall not suffer hardship' [Boyd, 1946, p.163]; Moreover, 'the poor, pilgrims, and the churches [were] declared to be the beneficiaries of the tithe' [*ibid*]).

8 How Should Tithing be Taught?

While tithing cannot be taught as a timeless principle, we should be cautious about casting the idea aside altogether. Tithing does not encompass all New Testament doctrine on giving, but it could offer one way of outworking two important aspects: (1) that there should be a *proportionate* aspect to giving. Paul makes it clear that giving should be 'in keeping with income'

('on the first day of every week each one of you should set aside a sum of money...' 1 Cor 16:2). (2) It should be *regular* and *systematic*: How else can the administrators of church resources plan spending or set out any meaningful budget? In addition, our giving should embody three further principles not emphasised in Old Testament tithing: (3) that it should be *progressive*; (4) that it should be practised at the *discretion of the individual believer*; (5) that it should be done with the *right motive*. I shall now consider these final three principles in more detail.

8.1 Progressive

Giving needs to be progressive. As we have seen, both the Old Testament and the New Testament point to a progressive element to our giving. This simply means that, for people who earn far in excess of their living requirements, more than ten per cent should be expected, and for those at the opposite end of the income scale, there is the freedom to give less. The issue of progressive giving will become more important as the highly qualified become increasingly in demand in Western economies, and the unskilled are needed less (Rifkin, 1996). The church could have an important role in mitigating the increasing polarisation of income.

The progressive element is found in the Jubilee system (see above), in the teachings of Jesus, and in the teachings of Paul. Piper (1982) neatly summarises the New Testament position:

'To commend tithing as the ideal simply does not capture the New Testament view of discipleship. "He who has two coats let him share with him who has none. And he who has food let him do likewise" (Luke 3:11). That's 50% not 10%. Zacchaeus stood and said, "Behold, Lord, the half of my goods I give to the poor" (Luke 19:8). Again 50%. Jesus said to the

rich young man, "If you would be perfect, go sell what you possess and give to the poor and you will have treasure in heaven; and come follow me" (Matt. 19:21). That's 100%. "So therefore, whoever of you does not renounce all that he has cannot be my disciple" (Luke 14:33). Again 100%. "A man said to him, 'I will follow you wherever you go.' And Jesus said to him, 'Foxes have holes and birds of the air have nests, but the Son of Man has nowhere to lay his head'" (Luke 9:57f). "All who believed were together and had all things in common; and they sold their possessions and goods and distributed them to all, as any had need" (Acts 2:44f). "There was not a needy person among them for as many as were possessors of lands or houses sold them and brought the proceeds of what was sold and laid it at the apostles' feet" (Acts 4:34f). "In a severe test of affliction their abundance of joy and their extreme poverty have overflowed in a wealth of liberality on their part. For they gave according to their means... and beyond their means" (2 Cor. 8:2,3).

We could also add the references noted earlier, namely, 'Our desire is that there may be equality' (2 Cor 8:13), and 'sell your possessions and give to the poor' (Luke 12:32). John Wesley's dictum, 'Earn all you can, save all you can and give all you can',³⁵ succinctly captures the theme of these verses.

'The issue is not,' argues Piper (1995), 'How much must I give?, but How much dare I keep? Not: Shall I tithe? But: How much of the money that I hold in trust for Christ can I take for my private use? The financial issue in the church today is not tithing, but exorbitance of life-style. The question is not can I afford to tithe, but can I justify the life-style that consumes 90% of my income? And behind that is the question: Do I love to use God's money to spread justice and mercy and spiritual hope in the world, or do I prefer to embezzle his money to purchase more and more personal comfort?'

Piper (1995) makes the following reference to the life of John Wesley:

'In 1731 he began to limit his expenses so that he would have more money to give to the poor.

In the first year his income was 30 pounds and he found he could live on 28 and so gave away two. In the second year his income doubled but he held his expenses even, and so he had 32 pounds to give away (a comfortable year's income). In the third year his income jumped to 90 pounds and he gave away 62 pounds. In his long life Wesley's income advanced to as high as 1,400 pounds in a year. But he rarely let his expenses rise above 30 pounds. He said that he seldom had more than 100 pounds in his possession at a time.' (Quotes from *Mission Frontiers*, Sept./Oct., 1994, No. 9-10, pp. 23-24)

So Wesley started off giving less than a tithe, and as he prospered, gave more. What counted was his long-run goal, his motivation and his diligence in giving what he could.

One could even argue that progressivity was an element of the Mosaic tithe itself for it is clear that it was *not a tithe of income*, but of the produce of the land.³⁶ This may seem a semantic distinction, but again the context of the Mosaic tithe must not be overlooked, for it was commanded by Jehovah to a people whose very identity and structure was based on an allocation of land ordained by Jehovah himself (Num 34). Moreover, this pattern of land ownership was in effect established in perpetuity because the Jubilee system ensured that every fifty years all land was returned to the originally designated owners. The tithe proceeds ensured that those without land (the Levites and those who became landless during the intervening fifty year period) were adequately provided for.

In effect, therefore, it was primarily the landowner who bore the brunt of the tithe (as was the case in the English mandatory system and most other historical applications of the tithe doctrine). All employees and hired craftsmen would have had no obligation to give a tenth of their wages, and any monetary income the landowner himself received would appear to have been exempt from the tithe. Since the economy of the time was largely based on agrarian smallholdings, owned and

worked by large extended families, there would have been further progressivity and redistribution of resources within each household. The head of the household would have taken on himself a duty of care to provide for all members, and so even the least of the household would have had a standard of living not so different from the head. This contrasts sharply with the atomistic society in which we now live, where each is left to fend for himself and so the impact of the tithe of *income* is disproportionately severe on the poorest households.³⁷

There is therefore a strong case for saying that the law of tithing cannot be applied to income at all because the Mosaic tithe was inextricably tied up with the Theocratic allocation of land and the Jubilee system. If, however, one does apply it to income, then one has to take into account the implicit redistribution of resources within Semitic societies, and the complete exemption of tithe payment for the poor (i.e. the landless).

Given the strong progressivity elements throughout the biblical teaching on giving, great care must be taken in how the doctrine of tithing is applied to modern societies. Perhaps a useful example of how tithing might be taught is summed up in the title of one of John Piper's (1995) sermons: 'Toward the tithe and beyond'. In other words, tithing could be viewed as a useful benchmark for everyone to aim for, and for the rich to exceed. It is certainly not a ceiling to our giving, but neither should it be taught as a floor, since even in the Mosaic system the poorest in society would have been totally exempt and the Year of Jubilee would have periodically rectified any concentration of land ownership.

8.2 Discretion

This paper has so far argued that tithing cannot be viewed as an eternal principle but could possibly be thought of as a useful and practical way of outworking some aspects of the much broader principles of giving. For many of us, ten per cent of gross income is about right, for others, different fractions are more appropriate as a way of outworking progressive, proportionate giving. I have argued that what we need to emphasise are the principles of giving, not the legality of ten per cent.³⁸ This means that some should give less than ten per cent, and others far more. This approach strongly accords with that of Paul who,

‘... urges and commands generosity (2 Cor. 9:6; 8:1-5) but never once does he demand, as a command from God, that any specific amount be given. ... All of Paul's special vocabulary about giving (*charis*, grace, 1 Cor. 16:3; *koinonia*, fellowship, 2 Cor. 8:4; *diakonia*, service, 2 Cor. 8:4; 9:1; *eulogia*, praise, blessing, 2 Cor. 9:5), and his explicit teaching on the subject (Rom. 15:25-28; 1 Cor. 9:8-18; 2 Cor. 8-9) indicate that for the Christian giving is voluntary, an act of free will, a non-compulsory sharing of his material possessions with no stipulated amount, such as a tax or tithe, demanded of him. The Christian gives as he has made up his mind to give (2 Cor. 9:7) and as God has prospered him (1 Cor. 16:2)... He gives because he has the generosity of Christ as his model (2 Cor. 8:9) and the impelling power of God's Spirit within him as his motivation.’

(Hawthorne, op cit., p. 854).

In addition, as we noted above, the history of the early church bears testimony to the volitional nature of New Covenant giving. This flexibility contrasts with the legality of the Old Testament, which (as with all aspects of legalism) has advantages and disadvantages. On the plus side, the legal compulsion of tithing ensures provision for God's house. On the down side, the legality of it is very inflexible and would have caused hardship for Israel's most vulnerable citizens, but for the land ownership structure of Levitical society and the Jubilee safety

nets for the poor. The problem with legalistic tithing is that it does not account for the wide range of financial circumstances in which people find themselves. This inflexibility is intensified when the law is transported outside of the Levitical economic system into a secular one where the tax and financial systems may throw up absurd situations (see 'Problems of Application' above).

In the New Covenant, the principle of giving (as with most Old Testament principles) is continued, but the practical way of outworking it is not. Now the advantages and disadvantages are reversed. We no longer have the benefit of legal compulsion (we are compelled instead by love) and we lose the inflexibility. The advantages of flexibility, however, are very important, particularly in the complexities of modern society. If we teach what John Piper seems to be teaching—i.e. 'toward the tithe and beyond'—then I think we shall be much closer to the New Testament guidance on giving and be far better placed to avoid the increasing difficulties that the doctrine of pedantic tithing will induce as society changes.

We also need to take account of differences in the tax system, both between countries and between the Old Testament and today. I am not suggesting rigid rules for tithing based on taxation. Quite the opposite. I am saying that we are under grace and that one of the benefits of grace is flexibility. It is sufficient to say that 'each man should give what he has decided in his heart to give'.

There are objections to this flexibility, of course. Personal discretion with regard to the proportion we give removes the certainty that legalistic tithing provides for the individual, and for the church. In the same way that the Pharisees found security in maintaining the detailed laws of the Talmud, we can find a sense of security in

pedantic tithing: once we have paid our tithe, we have 'done our bit'. We don't need to concern ourselves with more searching questions about how much God wants us to give. Volition, on the other hand, simply brings uncertainty.

However, we have to acknowledge that this is a problem that characterises much of the transition from Old to New Covenants. Compared to the commands of Moses, the laws of Christ are open-ended: 'Love your wife as Christ loved the church' (Eph 5:25); 'Be perfect even as your heavenly Father is perfect' (Mat 5:48); 'Do to others what you would have them do to you' (Luke 6:31). These are commands which have an infinitely high ceiling; they are intrinsically unattainable.³⁹ Do we drive ourselves to distraction because we fail to attain to these high ideals? No. We start from where we are and the Holy Spirit leads us. Meanwhile, we confess our sins and he is faithful and just to forgive us. We do not have the certainties that legality brings, but then, we are no longer motivated by achieving assurance through acquiring 'Brownie points'. We are driven, instead, by love.⁴⁰

Systematic giving is not exempt from these principles. We are to give what we have decided in our hearts to give, not according to some magical fraction of our income. This is not an easy option. On the contrary—the wealthy man who has paid his tithe can no longer say, 'I have done my bit', for there is the principle of progressivity which he must adhere to in making his decision. So we are free to choose, but this choice is constrained by the leading of the Holy Spirit, and by the principles which underlie the tithe and other aspects of the Levitical system. We are like drivers on a German autobahn, free to drive at whatever speed we like, but constrained by the requirement to drive safely, and within the confines of our own ability and

the mechanical capabilities of our vehicle. There is thus an element of judgment and maturity that God expects of us as fellow-heirs with his own Son.

8.3 *Motives and Purpose*

(a) Lovers of Money

It is important, whether tithing is taught as a useful practice or as a timeless principle, that there be a correct emphasis on the motivation for giving, and a correct use of the money by those who administer church finances. In particular, care should be taken not to encourage ‘tithing to get rich’ motives, which simply promote greed and covetousness.⁴¹

So, does the New Testament teaching that ‘if we have food and clothing we will be content with that... For the love of money is a root of all kinds of evil’ (1 Tim 6:8,10) imply that we reject altogether the promises of prosperity so prevalent in Scripture and linked explicitly with tithing? Clearly not. If it is the principles that underlie tithing that are important, then the continuity of those principles into the New Testament ensures the continuity also of the rewards. However, striking the right balance between the love of money (Paul explicitly warns against thinking of godliness as a means to financial gain: 1 Tim 6:5) and reluctance to receive the full blessing of the Lord (which Proverbs tells us brings wealth with no added trouble), is not an easy task; but it is an important one. A careful and wise path is steered by Kendall (1998) on this issue:

‘The Bible is full of promises of blessing upon the apparent condition of obedience. Note carefully that I say the ‘apparent condition’. For any blessing from God is grace and is filled with mystery. We cannot be exactly sure why God blesses us. In the end we are shut up to His own free grace... God may withhold blessing from us and we cannot say exactly why. When God chastens us, it is not always traceable to any particular sin...The book of Job should be sufficient to make us guarded in our comments about God’s blessing and His hiding His face. He may need no reason whatever—only His

sovereign pleasure...no amount of obedience—at any level—will guarantee smooth sailing all the time.’

(Kendall, 1998, p. 63, 64).

So what of the promises of prosperity? Kendall explains,

‘The promises of blessing in the Bible are often set in the language of accommodation. God stoops to our level to encourage us... But are these promises absolute guarantees that the cheerful giver will never have a financial reverse? No. Why not? Because God hides his face to test our motives. It was said of Hezekiah, ‘God left him to test him and to know everything that was in his heart’ (2 Chronicles 32:31—NIV). God reserves the right at any stage in our Christian pilgrimage to answer the question: ‘Doth Job fear God for nought? (Job 1:9). We therefore would do ourselves an immense favour to check out our motives for tithing right from the beginning... I would not want to encourage anyone to become a tither for the wrong reason... we give because it’s *right*, not because it pays.’ (Kendall, 1998, p 65)

The correct approach is perfectly exemplified by that of Shadrach, Meshach and Abednego, who refused to bow to the golden image and declared, ‘If we are thrown into the blazing furnace, the God we serve is able to save us from it, and he will rescue us from your hand, O King. But *even if he does not*, we want you to know, O King, that we will not serve your gods or worship the image of gold you have set up’ (Daniel 3:17-18). Kendall (op cit.) advises, ‘The tither’s faith must be exactly like that. Our God is able to bless us, even make us prosper abundantly because we take Him at His word. But if He doesn’t, we still know that “God is able”. In the meantime we will tithe anyway! That is cheerful giving.’

Piper (1995) also offers valuable insight into the *purpose* of the prosperity promises:

‘At the end of verse 8 [of 2 Cor 9] Paul says that when you sow bountifully and cheerfully you will “have an abundance for every good deed.” The goal is good deeds. Excess money is for good deeds. These are the things that make your light shine and

cause people to give glory to your Father in heaven. If you lay up treasures on earth, people have no reason to think your Father in heaven is glorious. You look like you love what everyone else loves. According to Titus 2:13 Christ died "to purify for himself a people who are zealous for good deeds." 2 Corinthians 9:8 says that the aim of material bounty is "for every good deed." Verse 11 says, "You will be enriched in everything **for all liberality.**" Excess money is given to us so we can show where our treasure is by giving it away.... Jesus once said, in Luke 6:38, "Give, and it will be given to you; good measure, pressed down, shaken together, running over, they will pour into your lap." *This is not a guarantee of getting rich. It's a guarantee of "an abundance for every good work" and sufficiency for yourself.'*

(b) Utilisation of the Tithe: Not Just for Ministerial Salaries

It is also important for the church to understand that one of the principles underlying the Old Testament tithe was that it was not just for supporting the livelihood of the Levites. It was also for the enjoyment and consumption of the tither, and more importantly, it was used to help the poor. In addition, one has to take into account the massive impact of the Year of Jubilee in redistributing wealth which would have had a dramatic effect on the plight of the poor (if it was implemented). Moreover, it is clear that the continuity of the Jubilee principles into the New Testament is not just spiritual; if anything, the practical aspects are emphasised more. Jesus proclaimed the Year of Jubilee to be good news for the poor (Luke 4:18) because wealth redistribution was no longer going to be a once every fifty years event, but an ongoing part of New Testament church life (Luke 12:32). Out of all the possible instructions that the Jerusalem apostles could have given Paul, this one thing they asked was that he 'remember the poor' (Gal 2:10). Indeed, the donations to the Apostles made in the early chapters of Acts were not used to purchase expensive buildings or pay the Apostles

bumper salaries, or extend the full-time staff of the early church; no, they were used for helping the poor (Acts 6). This is something that needs to be re-emphasised, for as Nickels (1995) notes, '...many false ministers have abused the Tithing System to make themselves rich, lording it over the flock by coercing them to "pay and pray and stay and obey."' The individual tithe-paying person has a moral responsibility to make sure that the tithes are properly spent...⁴²

Thus, one of the key deficiencies of the crude application of the Mosaic teachings on tithing, common in many current protestant churches, is that whilst the payment of ten per cent is applied legalistically (and hence, incorrectly), other details of the Mosaic system, particularly the *use* of the tithes, are completely overlooked. This leaves such churches open to the accusation that they have based their doctrine of tithing on convenience, rather than on sound biblical exegesis. For if one were to apply the Mosaic system legalistically (which this paper has argued against) then one would surely have to apply literally the requirement that church leaders should have no land of their own, given that the Levites were given this stipulation (Deut 10:9).

Moreover, if a legalistic interpretation of the Mosaic law translates 'produce of the land' into 'gross income' then, applying this consistently, we would have to say that church leaders should have no private income whatsoever. Indeed, the repeated abuse of church funds by church leaders down the centuries points to benefits in such an approach. Some have argued that there is a clear New Testament precedent for this in the requirement made by Jesus that the disciples should receive no payment and take no provision for their journeys (Mat 10:8).⁴³

However, such a legalistic application of the Mosaic system is, as we have argued, inappropriate and contrary to the approach taken by the Council of Jerusalem and the New Testament writers. What we can say, is that if one believes at all in the continuity of any aspect of tithing and its underlying principles, one has to continue the practice of sharing the proceeds of the tithe with the most needy, since that was one of the key functions of the Mosaic tithe.⁴⁴ We are given no guidelines as to how much,⁴⁵ but it has traditionally been taken to mean a substantial proportion.⁴⁶ We must be careful not to be like the Pharisees, who indulged in legalistic tithing but neglected justice and the love of God (Luke 11:42). Justice and love apply particularly to how the tithe is used.

It could be argued that, in modern societies, the church does not need to give to the poor since they are adequately catered for by the welfare system. Even if it were true that secular safety nets are sufficient, this aspect of tithing/systematic giving is still relevant in the twenty-first century; perhaps more so. There may be some truth in the notion that within modern capitalist societies, even 'the poor live better than the rich before'⁴⁷, and yet, at the same time, the majority of the world's population lives in poverty without even elementary resources such as clean water, shelter and basic nutrition. It is easy for western churches to get caught up in their own goals for bigger buildings, better PA, more Christian TV channels, greater personal prosperity. Meanwhile, fellow-believers across the globe live on the breadline, some in desperate poverty.

This is not a reason for Christians in the west to feel guilty for enjoying the abundance that God has given them, but neither can we justify overlooking the plight of both believers and non-believers in other countries. The western church conveniently skips over passages such as 2 Corinthians

8:13 where Paul talks explicitly about redistribution of wealth between churches in different cities, 'Our desire is that there may be equality', and Christ commanded the selling of possessions explicitly for the help of the poor (Luke 12:33). If we are serious about building church practice and principle 'according to the pattern'⁴⁸ then we must look seriously at these scriptures and their implications for the allocation of church resources.

(c) What of the Dictum: 'Tithes are for People and Offerings are for Projects'?

It is worth considering, before I conclude, the implications of the arguments presented so far for the commonly used dictum: 'Tithes are for people and offerings are for projects'. If one rejects the view that tithing is an eternal principle (as this paper does), then the distinction between tithes and offerings is blurred, since New Covenant giving is not fractional in any fixed or uniform sense. The two forms of Old Testament giving do, however, reflect slightly different underlying principles. Tithes embody the systematic, proportionate nature of giving, and offerings reflect spontaneous acts of worship (in that sense, Abraham's tithe is closer to the concepts underlying the Mosaic *offering*, than the Mosaic tithe). The practical consequences can therefore be summarised by saying that Christians should be encouraged to: (1) pledge a regular amount (or consistent proportion of income) to which they will make a long-term commitment (perhaps using the 'toward a tithe and beyond' guideline); and (2) they should additionally be encouraged to give 'spontaneously' to the Lord (by spontaneity I do not mean lack of planning, simply the absence of long-term commitment to a particular sum or proportion). One could also add alms-giving which is spontaneous but given directly to those in need, rather than via the church leadership.

It may still make sense to distinguish between the pledged income and the spontaneous offerings for purposes of church finance (since the former will be more a predictable basis for paying ministerial salaries and providing regular gifts to the poor), though the biblical basis for the distinction is more inferred than explicit.

9 Conclusion

The concern of this paper has been to arrive at a doctrine of tithing that is true to Scripture, even if this results in a more complex and voluntary outworking. We have to ‘correctly handle the word of truth’ as ‘approved workmen’⁴⁹ even if this implies a cost to ourselves. We must not go beyond Scripture for our own convenience. This paper has demonstrated that if we hold true to interpreting Scripture with integrity, then we cannot teach tithing as a timeless principle. To do so is both meaningless and a violation of sound hermeneutics. We must, however, continue the principles which underlie tithing and if we are to do this, then we have also to continue the other principles which formed the economic environment for the Old Testament tithe. Most notably, we must continue the principle of progressivity exemplified in the Jubilee system and in the Mosaic tithe itself. R. T. Kendall argues that those who disagree with tithing as an eternal principle tend to do so as an excuse for their own stinginess.⁵⁰ However, we cannot temper our conclusions for fear of being accused of wrong motives, for throughout church history those on both sides of the argument have accused each other of being motivated by greed.⁵¹ (Tithe-recipients tend to accuse tithe-payers of stinginess if they raise questions about the validity of the doctrine; and tithe-payers tend to accuse tithe-recipients of greed for their allegiance to a doctrine that has no biblical basis). Hence,

the issue must be resolved on the basis of Scripture, not by whether one side has purer motives.

What we can say for certain, is that giving to God is a fundamental principle of worship in evidence from time immemorial and an explicit component of the Law of both Moses and Christ. Moreover, the New Testament explicitly commends the various principles of giving embodied in the Old Testament system. These include giving proportionately, regularly, progressively, voluntarily, and with right motive.

That tithing meets all of these requirements for many people is why it is still to be commended as a *voluntary* practice. This leads to the question, ‘Why does it matter whether or not tithing is taught as an eternal principle, so long as the outcome is roughly the same?’ There are four very important reasons. First, requiring a payment of ten per cent of gross income from all church members inevitably *causes injustice*. This is because such a crude interpretation and application of the Mosaic law means that tithing does not meet the criteria of progressivity, or even proportionality. For a millionaire with a large annual income living in a zero tax country, tithing is most certainly not generous or progressive in any meaningful way. For others, in peculiar tax circumstances, or with unavoidable fixed outgoings, or heavily reliant on debt financing, tithing is not proportionate to income: he or she will effectively be giving a much larger proportion than ten per cent of his/her disposal income to the Lord. Of course we know that God richly rewards those who give to him. But the point is: we don’t have the *biblical authority* to insist on a specific amount or to teach a particular percentage as an eternal principle (and if we do, we shall inevitably be guilty of violating the very principles of justice which the Mosaic system embodied).

The second adverse consequence of teaching tithing as an eternal principle is that *it leads to an overly mechanistic view of God's rewards and punishments*. Many churches teach tithing largely on the grounds of a very crude application of Malachi 3. Those who bring less than ten per cent are robbing God, whereas those who meet the ten per cent threshold are due for abundant blessing. We have to be careful, however, never to reduce divine intervention to an algorithm, by which we can get an exactly predictable outcome from a given input. This is to make God subject to impersonal 'spiritual laws', depriving him of his sovereign free will—a corollary symptomatic of deficient theology. God is not our sycophantic genie, aroused from his slumber when we 'rub the lamp' by paying our tithe.

Whilst Kendall (op cit.) makes a noble attempt at presenting the doctrine of tithing in a form that retains God's sovereignty, he fails to deal with the fact that Malachi could preach such a black and white exhortation to tithe only because Israel had been given very precise guidelines as to *what* to tithe: namely, the produce of the land. There was no ambiguity. This contrasts with the church in modern society where it is difficult to pin down any particular numerator for calculation of the tenth that has any semblance of a robust biblical basis. Most Christians in the west do not own land that produces agricultural output, and most pay taxes far in excess of the Mosaic tithe (which was primarily used for the same purpose as modern taxes). Blinkered application of the Mosaic tithe is therefore not only a very weak basis on which to require giving, but also one which leaves us forever unsure of whether we have failed to meet the ten per cent requisite and fearful of whether we are guilty of robbing God.

Third, teaching tithing as an eternal principle *propagates a faulty hermeneutic*.

Support for such a doctrine inevitably rests on a very crude and inconsistent interpretation of Scripture. The principle of teaching something simply on the basis that it is *mentioned* in the New Testament, even though it is not explicitly commanded or advocated, leads not only to modern tithing, but also to a wide range of practices not usually thought appropriate for the New Testament church.⁵² This is because such an approach is based on an interpretation of Scripture which does not consider the textual, cultural and historical context. Advocating the tithe simply because it is 'mentioned in the law, prophets, teachings of Jesus and in the letter to the Hebrews' is an overt example of this.

By ignoring the verdict of the Council of Jerusalem and the principles used by the New Testament writers, such a doctrine also propagates an incorrect view of how the Old Testament law translates into the New. The most sensible approach is to say that it is the underlying principle of a law that is continued, not the practice (unless the practice is explicitly commanded in the New Testament). It is meaningless to argue that tithing is 'the principle', for then we have to ask what is the Old Testament practice that it underpins? If our answer to this question is that the varying Old Testament details are the practice and the principle lies in the number ten, then we are left with a superstitious numerology: one that gives inappropriate spiritual significance to particular numbers. True, some numbers have special meaning in Scripture, but only as symbols; they do not form the basis of our doctrine and practice—they merely point to something or someone who does. Moreover, if we maintain that the number ten does have special powers, then *any* gift which forms ten per cent of something is significant. But then since every number⁵³ is ten per cent of something, we have to conclude that a gift of any magnitude constitutes a tithe. This is clearly a

meaningless conclusion, and one that fails to recognise the *true* principles underlying the Mosaic tithe: that of giving in a proportional, regular, and systematic way. If believers apply the logic that leads to the false conclusion that tithing is an eternal principle, then an application of that same logic to other issues will inevitably result in other false—even dangerous—conclusions.

Though not inevitable, the doctrine of tithing as a timeless principle can lead to a fourth adverse consequence: that of *legalism and immaturity in our approach to giving*. Some would argue that, even if the Bible does not teach tithing, the elders in a local church have the ecclesiastical authority to exhort all members to tithe. In exceptional circumstances, this may possibly be the most appropriate way to teach giving. However, there is no evidence that this is the New Testament norm, nor is it the optimal or mature way for the church to give. As Paul notes, the Law is a schoolmaster to bring us to Christ and sometimes the people of God in their immaturity need simple structures initiated at local church level to help them grow in a particular area. Thus, where the church is not giving properly and most members are not in financial difficulty (and do not fall into the particular circumstances mentioned earlier), then an exhortation for everyone to tithe may in exceptional circumstances be a useful tool. However, there are not sufficient biblical grounds to justify the long-term imposition of such a rule.⁵⁴

Ultimately, the goal is maturity: that people will give ‘as they have decided in their hearts to give, not under compulsion’; for the rich to give many times more than a tithe⁵⁵, for the majority to give at least a tithe, the needy to give what they can, and those wholly reliant on debt finance to give nothing but a token gift to the Lord. Perhaps a good way to sum this up is to say that we should teach *toward the tithe and*

beyond. Our prayer and hope is that those who are needy will prosper to the point where they can tithe. And our prayer and hope for the majority is that they will be able to go beyond tithing as God prospers them. But our greatest prayer of all is that God’s people will reach maturity, and this means having the freedom and initiative to give on the basis of volition, not on the grounds of a mechanistic (and meaningless) fraction.

I am aware that some of the content of this essay could be viewed as ammunition for those who are looking for excuses not to give. This is a serious point because, in the church at large, there is apparently a lack of generosity on the part of many Christians with respect to their giving to the church. However, in seeking to correct this imbalance it is important that we base our exhortations on sound biblical interpretation; that we do not go beyond what Scripture explicitly teaches. To do this would ultimately be counter-productive. Moreover, there are more than sufficient sound biblical arguments to exhort God’s people to give, without having to resort to extra-biblical means. If Paul and the New Testament writers did not have to resort to commanding a tithe, then neither do we. In the words of the Negro spiritual, ‘If it was good for Paul and Silas, then it’s good enough for me’.

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² For similar examples of the use of sarcasm in Scripture see Jer 7:21; 44:25.

³ A similar claim could be made about Jesus' teaching on money. To say that he often spoke of it is true, but to infer from this simple observation that money is therefore the most important aspect of Christian life would be fallacious. Much of what Jesus says about money is that it is *not* important (Matt 6:25-33; 16:26; Lk 12:22-31).

⁴ I.e. (1) before the Law, (2) commanded in the Law, (3) endorsed by the prophets, (4) referred to by Jesus and (5) mentioned in the New Testament letter to the Hebrews.

⁵ Other laws are continued indirectly, as we discuss below, through submission to secular authority (Rom 16) and the Law of Christ: 'to do to others as you would have them do to you' (Luke 6:31).

⁶ Also note the following quote from Sayce's 'Patriarchal Palestine' (p.66) in Lansdell (op cit.), '...Abram was not beyond the reach of Babylonian influence... Babylonian armies had already penetrated to the shores of the Mediterranean, Palestine had been included within the bounds of a

Babylonian empire, and Babylonian culture and religion had spread widely among the Canaanitish tribes. The cuneiform system of writing had made its way to Syria, and Babylonian literature had followed in its wake. Centuries had already passed since Sargon of Akkad had made himself master of the Mediterranean coast, and his son Naram Sin had led his forces to the peninsula of Sinai.' Sayce goes on to say (p. 175): 'This offering of tithes was no new thing. In his Babylonian home Abram must have been familiar with the practice. The cuneiform inscriptions of Babylonia contain frequent references to it. It went back to the pre-Semitic age of Chaldea, and the great temples of Babylonia were largely supported by the *esra* or tithe which was levied upon prince and peasant alike. That the god should receive a tenth of the good things which, it was believed, he had bestowed upon mankind was not considered to be asking too much. There are many tablets in the British Museum which are receipts for the payment of the tithe to the great temple of the sun-god at Sippara, in the time of Nebuchadnezzar and his successors. From one of them we learn that Belshazzar, even at the very moment when the Babylonian empire was falling from his father's hands, nevertheless found an opportunity for paying the tithe due from his sister.' In fact, Bromberg (1942) states that the origin of banking may be traced back to the Babylonian tithe to the sun-god Samas, 'lord of justice and righteousness' whose shrine was in existence at least 2000 BC: 'An important source of income of the shrines was the tithe ... In the beginning most of these compulsory tithes were payable in grain, oxen and sheep; later monetary tithes were not unusual... When storage in ... granaries was not feasible, a necessity arose for the sale or exchange of many of the agricultural products... Loans of produce, which were media of exchange, followed on the heels of this brisk commercial activity, and it did not take a long time for money loans to be an outgrowth of this process.' Also, Davis (1983, p.828) notes that, 'The Lydians offered a tithe of their booty (Herod. i. 89). The Phoenicians and Carthaginians sent a tithe annually to the Tyrian Hercules. These tithes might be regular or occasional, voluntary or prescribed by law.'

⁷ Interestingly, Lansdell (1995) uses the obscure rendering of this account in the LXX, 'If thou didst rightly offer, but didst not rightly divide', to argue that Abel's offering was accepted because it was a tithe. However, this is clearly a speculative interpretation.

⁸ Pro-tithers might argue at this point that 2 Cor 9 is in the context of a special one-off gift to help needy Christians elsewhere, and so relates to 'offerings', not the regular tithes, hence the openendedness of

Paul's approach. However, this interpretation is based on the assumption that tithing is continued into the New Testament (an assumption this paper questions). A more reasonable interpretation is to view this passage as an example of Paul's general teaching to Gentiles on giving, which draws on some of the principles underlying the Old Testament tithe. If we simply assume that tithing is continued, then we have to assume also the continuity of a range of other Old Testament practices (such as not shaving and wearing only monotextile clothing).

⁹ Perhaps one could extend the application to any form of one-off income (e.g. unexpected tax rebate, lottery winnings, or inheritance), although one still faces the problem that such a tithe is never commanded even in the Old Testament, let alone the New.

¹⁰ Indeed, Gen 13:1-3 makes reference to Abraham's wealth and to his worship with no hint of tithes or offering.

¹¹ See the examples from the pagan world noted above.

¹² Some have argued that the difference between instructions in Deuteronomy and Numbers suggest two tithes each year, one for the Levite and one to be eaten by the tither. A further argument used in support of the 'two-tithes' interpretation is that the Israelites would have been accustomed to setting aside one fifth to Pharaoh during their time in Egypt, thus the Mosaic law was simply a continuation of this pagan practice (Davis, 1983). Morley (1996), however, argues that the two-tithe interpretation is dubious, for 'it is unlikely that the text would institute a second tithe the way it does, without introduction or clarification.' Davis (1983, p. 829) notes that some interpreters 'have even thought of three tithes. They regard the tithing of the third year as additional to the two others'. Although this interpretation is 'as old as Josephus at least (8,22)', it is 'unnecessary, and was scarcely the original intention of the law. The law is satisfied by the theory of one tithing' (*ibid*). Morley arrives at the same conclusion, 'Some also believed that the triennial tithe was additional, making a total of three tithes. But it is unlikely that the offerer would have to affirm that such tithe was given properly while saying nothing of the first, or primary tithe. It is possible that there was only one tithe and that the differences in descriptions were due to changing circumstances. Numbers, written during the period of wandering, instructs the people to give their tithes to the Levites. Deuteronomy, written as Israel entered the land and began a more settled existence, required that tithes be eaten in the sanctuary (where the remaining portion was no doubt left). It seems every third year the tithe was given to the poor.' Davis

(1983 p.829) also concludes that, ‘If Deuteronomy does actually differ from the law of Leviticus and Numbers in these points, it is a modification of law forty years after its first enactment and in view of new circumstances... The law was slightly modified in anticipation of the settlement in Canaan, and the residence of Levites and producers in many cases far from the sanctuary.’

¹³ For example, Richard Hooker, the writer of *Laws of Ecclesiastical Polity* (the influential sixteenth century defence of the Established Church), could not resist ‘indulging in some mystical symbolism. Having expressed his disdain for such arguments as employed by Jewish scholars in support of the tenth, he none the less engaged in some curious numerology of his own. The number ten represented the sum of the perfection of nature (i.e. the Trinity and the seven graces of human perfection); moreover ten was also “the highest we can rise unto without iteration of numbers under it”’ (Carter, 1998, quoting from Hooker, *Laws, book V*, chs lxxix. 7, 8, 10).

¹⁴ One argument often used against taking account of taxes when calculating tithes, is that the tither, and not just the poor, directly benefits from the use of tax revenues. However, as we have already noted, the tither also directly benefited from the tithe in the Old Testament through the annual cultic feast and through the public services provided by the Levites.

¹⁵ Based on figures published by the Government’s Office for National Statistics quoted in *The Independent* (19th November 1999, p. 2).

¹⁶ For a broader critique of Reconstructionism see House and Ice (1988). A general weakness worth pointing out here is the tendency to be selective in the choice of Old Testament practices to be continued in the New. Moreover, there appears to be a pattern to this selectivity: Reconstructionists seem more likely to advocate that a practice be continued if it supports free market capitalism, and more likely to be discontinued (or overlooked) if it implies any significant redistribution of wealth (the Year of Jubilee is a notable example). In some Reconstructionist writings, this bias is overt, as in Sandlin’s (1998) ‘In Praise of the Market’. Yet, there are many aspects of capitalism which are clearly at odds with the ways of God (see Jones and Pollitt, 1999). This is not to say that Moses was a Marxist. Relationists would argue that the Mosaic socio-economic system does not fit within the paradigms of either socialism or capitalism. As Schuler (1991, p. 4) explains, ‘The central thesis of relationism is that the nurturing and deepening of human relationship should be the first priority of public policy because it is the key to both social harmony and personal well-being. This is not to deny the importance of the creation and distribution

of wealth, but it is to make these economic considerations fit into relational priorities rather than vice versa.’ There may, nevertheless, be a case for reforming taxation systems along biblical lines. However, this does not equal a crude transplant of the Mosaic tithe-tax into modern society. Although many modern taxes do not have a direct equivalent in the Old Testament, they may well embody Old Testament principles (such as inheritance tax achieving some of same ends as the Year of Jubilee). Furthermore, what may work in a Theocracy may not work in a secular, pluralist society. For example, some Christian capitalists have argued that all taxes beyond a tithe-tax should be done away with, and any shortfall in provision of welfare be provided voluntarily by Christian charity. Certainly, if each of us quickly responded to the needs of our fellow man, the expensive bureaucracy of welfare provision could be done away with. However, this is a very big ‘if’, and attempts to ‘role back the frontiers of the state’ have the danger of only worsening the plight of the poor (as was the case in the UK during the 1980s when the living standards of the lowest income decile fell in real terms for the first time since the Second World War). So there is a strong case for involuntary taxation in secular society (in the same way that tithes and Jubilee redistribution were involuntary), and Christians are indeed commanded to pay such taxes (Rom 16). However, this is not the case in the church, where compulsory payments are explicitly prohibited (2 Cor 9:7). Thus, a clear distinction emerges in the New Testament between the church and state with regard to financial support: we are commanded to give the specific amount required by the latter, but no such requirement with regard to the former (see section 8.2).

¹⁷ Summary of the Reconstructionist viewpoint in Matthew, D. ed. ‘*Covenant*’ Covenant College Module.

¹⁸ The assumed continuity of tithing is premised (and motivated) by the argument that tithing is an eternal principle. Demolish that premise (as this paper attempts to do) and one has demolished the whole viewpoint.

¹⁹ Lev 20:9; Deut 21:18-21

²⁰ Lev 20:10.

²¹ Lev 20:18.

²² ‘If two men are fighting and the wife of one of them comes to rescue her husband from his assailant, and she reaches out and seizes him by his private parts, you shall cut off her hand. Show her no pity’ (Deut 25:11).

²³ Rather more innocuous practices (such as the use of musical instruments in worship) are often

continued on this basis (i.e. that they are not explicitly revoked in the New Testament). Clearly, the opposite hermeneutic is not appropriate (we cannot *forbid* the use of musical instruments in worship simply because they are not explicitly *advocated* in the New Testament), but neither can we command their use on the basis of assumed continuity. For if we were to do so, we would also have to insist on the observance of many other commands that are not revoked, such as wearing monotextile clothing, planting only one kind of seed in a field, not eating any fruit from a tree less than five years old, not cutting the hair at the sides of one's head or clipping of the edges of one's beard etc. (see Lev 19). What these laws have in common is that their violation implies an apparently victimless crime, and one that does not break the general laws of Christ (such as 'doing unto others as you would have them do to you' [Luke 6:31], and eschewing sexual immorality). Hence the New Covenant believer is commanded to continue the principles underlying these laws (as with all other Old Testament laws), and has the freedom to continue with the practice if it does not violate the laws of Christ, but he/she cannot insist on observance from all other believers. In the same way that we are not to judge anyone by how they keep the Sabbath (Col 2:16), we are not to judge anyone by whether or not they tithe, shave, or worship with musical instruments.

²⁴ That the New Testament makes a clear break from the Theocracy of the Old Testament is confirmed by the mercy of Jesus to the adulteress (John 8:5) and Paul's tolerance of immoral unbelievers and excommunication (rather than execution) of immoral Christians:

'I have written to you in my letter not to associate with sexually immoral people—not at all meaning the people of this world who are immoral, or the greedy and swindlers, or idolaters... What business is it of mine to judge those outside the church? Are you not to judge those inside? God will judge those outside.' (1 Cor 5: 9-13).

For Paul to say 'What business is it of mine to judge those outside of the church?' is a clear rejection of Theocracy.

²⁵ Even in a system where there is minimal income tax and where tithes are collected only from land-owners (as was the case in the UK right up until the nineteenth century), there are significant injustices in applying the tithe laws when other Levitical laws are overlooked. Writing in the seventeenth century, Adam Smith—the father of modern

economics—pointed out that under such a system, the tithe acts as a differential tax:

'Upon the rent of rich lands, the tythe may sometimes be a tax of no more than one-fifth part, or four shillings in the pound; whereas on that of poorer lands it may sometimes be a tax of one half, or ten shillings in the pound' (Smith, 1910, p. 347).

Similar computations were made by Sir James Sinclair at the start of the nineteenth century, along with William Cobbett and other writers of the time (Evans, 1978). The problem is summarised by Evans (op cit.): 'As the tithe represented a tenth of the gross rather than the net produce, it operated the more severely on those poorer quality lands where improvement was most necessary... If tithes were taken in kind, or by realistic compositions during a period of improvement, it followed also that increases in tithe revenue outstripped rent rises. Expressed another way, the tithe represented an ever greater proportion of the rental value. An agriculturalist calculated that in a district of his acquaintance rents had risen by 40 per cent in forty years after 1792 while tithes had risen by 140 per cent.'

(Evans, 1978, p. 7).

Eusebius Paget, the Puritan vicar of Kilkhampton in Cornwall, who often used his mid-week sermon in 1583 to criticise the use of tithes, argued that,

'the burden of supporting the clergy weighed most heavily upon those least able to bear it: the poor of the parish who were more meete to take almesse than to pay tithes.'"

(Carter op cit, p. 247).

²⁶ Or what Adam Smith called a 'differential tax'.

²⁷ Boyd (1948) notes that even by the end of the fifth century, abuses had crept into the tithe system in Italy. There is also strong evidence that abuses and injustices were ubiquitous in the English tithe system until at least the 1836 Tithe Commutation Act. Wycliffe and his followers had strongly criticized the excesses of the clergy. The Lollards had advocated 'disendowment of the clergy's temporal lands, while arguing that spiritual revenues (tithes and offerings) be withheld from non-resident priests who neglected their flocks' (Carter, 1998, p. 237). Dean Colet advised his clerical audience in his 1512 Convocation sermon that the way to ensure adequate maintenance was to serve diligently in their ecclesiastical duties, 'First sow you your spiritual

things, and then ye shall reap plentifully their carnal things' (*op cit.* p. 237). During the Henrician Reformation, opponents of Cardinal Wolsey 'harped upon his venality and the general climate of greed which allegedly enveloped the church hierarchy' (*ibid*). The Franciscan Jerome Barlow attacked the cardinal in a 1529 pamphlet which 'castigated his fellow clergy for raising rents and reducing the amount of land available to poor husbandmen by leasing their farms to wealthy merchants and gentlemen. Tithes, fees and customary offerings were described as 'bribery'. Instead of concern for the commonwealth, clergy cared only for their own purses' (*ibid*). According to Thomas Lever, a sixteenth century preacher, 'parsons ... avoided their responsibilities to care for the poor; non-resident clergy and lay rectors who employed ignorant curates whole relying upon deputies to collect their tithes and revenues without concern for the welfare of parishioners. In the context of this neglect of the nation's basic pastoral needs, initiatives such as the preparation of edifying homilies counted for very little.' (Carter, 1998, p. 240). Similar observations were made by Eusebius Paget, the Puritan vicar of Kilkhampton in Cornwall, who often used his mid-week sermon in 1583 to criticise the use of tithes (*ibid*). These abuses continued right into the nineteenth century, particularly that of non-residence. May (1990, p. 94-95) notes that 'Of 10,533 benefices returned in 1827, the incumbents of only 4,413 were resident; and although this excludes many clergymen who lived near their church but outside the legal bounds of the parish, it reflects a system which had many unhealthy characteristics'. Moreover, the 'remuneration of curates, paid to perform the duties of absentee incumbents, was often pitifully low. They might expect £100 a year, but many were offered less; a respectable butler or coachman, by comparison, would hardly accept less than £70 a year unless board and lodging were included.' (*ibid*). Perhaps the most notorious example was that of Durham cathedral: 'Each of the twelve canons received about £3,000 a year, while the Rev. Francis Egerton, eighth Earl of Bridgewater, held a prebend for forty-nine years while living in Paris.' (*ibid*). In fact, it was the threat of the cathedral endowments being confiscated 'which led to the chapter resolving to establish a university, which they did in the same year, 1832.' (*ibid*). These are all examples of the dangers of overlooking one of the principle purposes of the Old Testament tithe: to provide for the poor in the community (see section 8.3 (b) *Utilisation of the Tithe: Not Just for Ministerial Salaries*).

²⁸ Hawthorne's observation is based on Josephus (20. 9.2) who notes that, '...the high priest ... had servants who were very wicked, who joined

themselves to the boldest sort of the people, and went to the threshing floors, and took away the tithes that belonged to the priests by violence, and did not refrain from beating such as would not give these tithes to them. So the other high priests acted in the like manner, as did those his servants without anyone being able to prohibit them; so that [some of the] priests, that of old were wont to be supported with those tithes, died for want of food.' (see also 20.8.8)

²⁹ Similar concerns are expressed by Piper (1995), and he quotes Williams (1994) to support his anxiety, 'Our people 45 years old and younger have grown up mesmerized by materialism. There's tremendous pressure on families to spend, spend, and spend... I've heard that the generation that believed in the tradition of tithing is in three places: retirement homes, nursing homes, or cemeteries.' Piper comments, 'In other words most baby boomers and baby busters haven't embraced tithing.'

³⁰ The wisdom of Paul's guidance to the Corinthian church that believers should give 'without compulsion' has been proved again and again down the centuries by the consequences of legalistic teaching of tithing. Ultimately, the consequence has always been a backlash, leading to the impoverishment of the church. Following the break from Rome, for example, the English Reformation attempted to rectify some of the injustices of the Catholic tithe system. Because of the accumulated bad feeling against the church due to a long history of ecclesiastical coercion and greed, the result was that 'the crown and laymen began to secularise the church's lands and revenues in the name of religious reform ... and pose a serious threat to the preservation and advance of Protestantism' (Carter, 1998, p. 236). In 1571 Edwin Sandys preached before Parliament and 'lamented the low popular esteem which clergy enjoyed in the England of his own time, which encouraged the gospel message to be undervalued or ignored' (*ibid*). The clergy of the time warned that continued ministerial poverty would cause the people 'to fall into a paganism' (J. Strype, *Annals of the Reformation*, Oxford, 1824, i, pt, II, 479-81, 514; quoted in Carter *op cit.* p. 243). In 1574 the Presbyterian Walter Travers 'expressed the fear that unless clerical finances were placed upon a surer footing, "no man will willingly follow that trade of life, wherein he hath only no hope to live honestly and with some commodity, but wherin (besides the infinit travell and greifes that follow from that profession) he shall be afflicted also with neede and povertie"' (Carter, *op cit.*, p. 244). Again, Carter notes, 'Anti-clerical attitudes had hastened the impoverishment of the English clergy, with disastrous consequences for the advance of religious reform' (*ibid*, p.236). Tate (1983, p. 136) notes that,

because the tithe was ‘considered a hindrance to the improvement of agriculture, it was often a source of great irritation and endless bad blood to both payer and recipient. Even in mediaeval times endless difficulties had arisen...’ Barlow (1900, p.34)) makes a similar comment, ‘Not unnaturally the actual collection of a tenth of the produce led to much unseemly friction between clergy and farmers’. Groups such as Quakers declined to pay the tithe at all on the basis that, ‘They that take Tythes and they that pay Tythes according to the old covenant deny Jesus Christ, the everlasting Priest to be come in the flesh and here these Priests show themselves to be the Antichrist... All people that read these things, never come more at the Steeple-house, nor pay your Priest more Tythes, till they have answered them; for if ye do, ye uphold them in their sins, and must partake of their plagues’ (George Fox, 1654, *A Paper sent forth by the ... Quakers*, reprint in A.C. Ward’s *Miscellany of Tracts and Pamphlets*, 1927, pp. 249 and 259). There was again a backlash in the early nineteenth century. Evans (1978, p.9) details the agricultural disturbances in the south of England in 1830-31: ‘Agricultural labourers’ protests for higher wages were often deflected by land-owners and farmers who argued that they could not afford to pay more in view of the heavy demands of the titheman. Between 60 and 70 ‘Swing’ disturbances seem to have centred around tithe payments. Parliament received numerous petitions between 1829 and 1831 calling for tithe reform.’ One of the key spokesmen was Joseph Hume (MP for Aberdeen) who argued that ‘compulsory provision for clerics was counter-productive’ (Hansard, 2nd ser., xxiv, 1830, col. 819). Compulsory tithes did nothing for the relationship between clergy and laity, to the extent that Henry Ryder, Bishop of Lichfield and Coventry, advocated reform if for no other reason than to ‘relieve the intercourse between the Minister and the bulk of his people from occasions of collision’ and to restore ‘a right pastoral and spiritual feeling between the shepherd and his flock’ (quoted in Evans op cit.).

³¹ The theme begins back in Hebrews chapter one where Jesus is shown to be superior to angels; then greater than Moses in chapter 3: ‘Let us fix our thoughts on Jesus [not on tithing], the apostle and high priest whom we confess... He has been found worthy of greater honour than Moses’; then greater than Aaron in chapters 5 and 7.

³² Seldon (*History of Tithes*, p.35) suggests an even later date: ‘During the first four centuries of the Christian era, tithes, even as voluntary offerings, were unknown’ (paraphrased by Tate op cit. p. 134). However, some authors in favour of pedantic tithing (for example, Powell and Rushdoony, 1979, chapter

VI) refer to a number of references in *The Apostolic Constitutions* which appear to demonstrate early evidence of tithing. An example is found in book eight of the *Constitutions*, ‘... Let all first-fruits be brought to the bishop, and to the presbyters, and to the deacons, for their maintenance; but let all the tithe be for the maintenance of the rest of the clergy, and of the virgins and widows, and of those under the trial of poverty. For the first-fruits belong to the priests, and to those deacons that minister to them.’ (Book VIII. (1) XXX. I(158, 159)). However, it is highly unlikely that these writings are of genuine apostolic origin. Hills (1964) explains that: ‘*Apostolic Constitutions* [are] eight books of ecclesiastical precepts claiming to have been put forth by the apostles and published by Clement of Rome. Actually, however, these Apostolic Constitutions appear to have originated in Syria in the fourth century and to be largely a compilation of older collections of ecclesiastical rules and regulations. The first six books have the Didascalia (a third-century Syrian church directory) as their source. The greater part of the seventh book is a recasting of the Didache (a second-century church-order manual). The eighth book reproduces a treatise of Hippolytus (d. 235) which also deals with church order and discipline.’ Bettenson (1956) also alludes to the eclectic origin of the books of the *Apostolic Constitutions*. Talking about the Didache, he says, ‘It is the first example of the “Church Orders”’; and they, except for the Apostolic Tradition of Hippolytus, are probably all either Syrian or Egyptian; the two which are in part derived from the Didache (the Didascalia and the Apostolic Constitutions) are almost certainly Syrian; and internal evidence favours Syria rather than Egypt as the land of origin’ (p7).

³³ ‘In England, where tithes are mentioned in a letter of St Boniface in 747, the duty was enforced by such councils as that of Chelsea (in 787). As to the later history of tithe in Saxon times, ..., it has been alleged that tithes were imposed by King Offa of Mercia, in penance for a murder. Tithes are mentioned in a treaty between King Alfred and Guthrum in 900, King Athelstan in 925 directed his own reeves to pay tithe, and a national synod in King Edmund’s reign, AD 944, authorized excommunication of recalcitrants if necessary as a sanction... At first the custom was that tithe-payers paid their tithe where they chose, but by 970 the right of receipt was being vested in particular churches. By the third Lateran Council of 1179 this custom was forbidden, and the tithe system was fairly established for many centuries. The practice of laymen receiving tithes was forbidden by one of Anselm’s canons in 1102. In 1342 one of Archbishop Stratford’s constitutions enjoined the

payment to the poor by religious houses of a proper proportion of the tithes they received as impropiators of benefices, and this, with the addition of regulations to ensure a proper maintenance to the vicar, was embodied in statute law in 1391... At the Reformation a great deal of rectorial tithe held by the religious houses passed to the Crown, and from thence into the hands of laymen. There was a certain amount of legislation giving remedies for non-payment of tithes at this period, and the Edwardian legislation postponed for seven years the liability to tithe upon barren land newly brought into cultivation' (Tate op cit. p. 134-135). West (1982) notes that continued secular resistance to tithes came to a head in the agrarian revolution in the eighteenth and nineteenth centuries when it was thought that tithing hindered development because the implementation of technology only served to increase output and also the tithe payment, irrespective of the additional costs of employing the new technology. The Tithe Commutation Act of 1836 substituted money rents (based on average corn prices for the past seven years) for payment in kind. Non-conformists continued to protest and stir up opposition amongst farmers: 'Lord, save us from this craving priest, who steals our crops and seizes our beast' (West op cit. p. 144ff).

³⁴ More details are given in Boyd (1946): 'In Gaul during the sixth century the period of experimentation came to an end. The tithe finally took shape as an ecclesiastical tax, regulated by church law, and applied to specific purposes. The provincial synod of Tours in 567 recommended that the faithful of the province should give to the church a tenth of their property, including their slaves, and prescribed that the proceeds should be used by the bishops for the relief of the poor and especially for the redemption of captives. More important still, the second council of Macon in 585 transformed the tithe into an ecclesiastical impost, non-payment of which made the delinquent liable to excommunication. Every Christian, under penalty of exclusion from the church, was commanded to bring his tithes each year to the clergy, who would dispense them in charity to the poor and in the ransoming of captives as well as for their own needs. Since these assemblies were purely local, their legislation applied only to the territory under their jurisdiction; it is memorable because so clearly symptomatic of the direction in which the tithe was developing' (Boyd, op cit. p. 160). During the sixth and seventh centuries, 'the chief impetus towards the development of the tithe came from the British Isles. An Anglo-Saxon canonical source of around 667-690 AD assumes the 'habit of tithe-paying among the English people and also takes for granted the

existence of local customs governing the exaction of the tithe. The poor, pilgrims, and the churches are declared to be the beneficiaries of the tithe, and the clergy are by implication exempted from payment, while the church is told to exact this tribute according to the custom of the province and in such a manner that the poor shall not suffer hardship.' (op cit. p. 163).

³⁵ Quoted in Jeffery, G. 1995, '*The Parson's Quotation Book*', Hale, p.23.

³⁶ This distinction has been recognised by the church for most of its history. Barlow (1900) notes that 'from the earliest times the Church has preached to landowners the obligation of setting a tenth of annual produce aside for pious purposes' (p. 32). The distinction was also upheld in English Law right up until the abolition of compulsory tithe payments in the first half of the twentieth century. The bulk of the proceeds came from the large landowners because most land was held by the aristocracy and large landowners. John Bateman (1881, *The Great Landowners of Great Britain and Ireland*, reprinted by Leicester University Press 1971) gives the following figures for land ownership in 1883: four hundred aristocracy owned a total of 5,728,979 acres; one thousand three hundred Great Landowners owned a total of 8,487,699 acres; two and a half thousand squires owned a total of 4,319,271 acres; nine and a half thousand greater yeomen owned a total of 4,782,627 acres; twenty four and a half thousand lesser yeoman owned 4,144,272 acres; two hundred and seventeen thousand small proprietors owned a total of 3,931,806 acres, and 703,289 cottagers owned a total of 151,148 acres. Thus, 99.5% of the land belonged to only twenty seven per cent of the population, and 87.1% of the land belonged to less than four per cent of the population.

³⁷ The Relationist school goes even further to argue that the communal aspect of the Jubilee system was central to its purpose, although it is the implications for human relationship, not consumption and wealth distribution, that are important (Schulter, M., (1991) 'Relativism, and Christian based alternatives to capitalism and Marxism', Jubilee Centre Open Day, Jubilee House, Cambridge).

³⁸ John MacArthur in his '*Commentry on the Book of Romans 9-16* (Moody Bible Institute) concludes that 'Christians are not under obligation to give a specified amount to the work of their heavenly Father. In none of their forms do the tithe or other Old Testament levies apply to Christians' (p.233). Morley (1996) makes a similar judgement: 'Paul's vocabulary and teaching suggest that giving is voluntary and that there is no set percentage'; as does Derrett (1993, p. 745) 'The New Testament nowhere

explicitly requires tithing to maintain a ministry or a place of assembly’.

³⁹ In any exhaustive sense.

⁴⁰ ‘This is a general principle governing the difference between OT and NT practice. The Israelites, we could say, were God’s infant children. Infants can’t cope with open-endedness; they have to be told, ‘Do this, do that.’ That’s the essence of the Law. But by grace we are God’s grown-up children; he now credits us with enough common-sense and wisdom to make sensible decisions of an open-ended nature. Tithing, by these criteria, belongs firmly in the OT category’ (comment by David Matthew on an earlier version of the paper).

⁴¹ The point is made with passion by John Piper: ‘If you would save your life you must lose it and if you would follow Jesus you must take up your cross daily. The great tragedy of much contemporary Christianity is that the cross is safely relegated to the distant past. And practically what it means is that Jesus was soaked in blood so that I can soak in a Jacuzzi. And the bigger the tub the more we honour the cross—so goes the prosperity gospel. Now what does all this have to do with our text in 1 Cor. 2:1-5? What Paul wants to show in this chapter is that the reason there is so much pride and boasting at Corinth is that they are not letting the cross have its crucifying effect in the present. They think they have advanced beyond the cross. The cross may have been necessary to get them over the problem of sin; but now they are filled and rich and wise and strong! They are kings! In their own eyes. The weakness of the cross, the foolishness of the cross, the humiliation of the cross—these are long gone! Look at Paul’s agonising use of irony in 1 Cor. 4:8-11. Already you are filled! Already you have become rich! Without us you have become kings! And would that you did reign, so that we might share the rule with you! For I think that God has exhibited us apostles as last of all, like men sentenced to death; because we have become a spectacle to the world, to angels and to men. We are fools for Christ’s sake, but you are wise in Christ. We are weak, but you are strong. (Notice those two words: we are weak, and we are fools -- the same two words used to describe the cross in 1:25. Divine weakness and divine foolishness! Now continuing at the end of verse 10:) You are held in honour, but we in disrepute... (verse 16). I urge you, then, be imitators of me. Now what’s he saying? He’s saying that they are wrong to think that Jesus died on the cross so that in this age they might have fullness, wealth, kingly dignity, worldly wisdom and strength. The cross is not a mere event in history; it’s a way of life! Take up your cross daily, Jesus said! They weren’t taking up their cross daily. They were taking up their sceptre daily. They

were sitting on their throne daily. They were leaving in the past what belongs in the present, namely, the cross. And they were trying to bring into the present what belongs in the future, namely, the power and dignity of glorified saints. And the result was that the cross was being emptied of its power to humble, and the inheritance was being contaminated with pride. And Paul was doing what he could in these early chapters of 1 Corinthians to show us that the Christian life is a life on the cross. The cross is not merely a past place of substitution; it is also a present place of daily execution—the execution of pride, and the execution of boasting in men, and the execution of self-reliance, and the execution of the love of money and status and the praise of men.’ (Piper, 1988)

⁴² Boyd op cit. p. 160 makes it clear that the earliest uses of the tithe in church history were primarily to help the poor. Similarly, the Islamic *Zakat* and *Sadakat* were primarily used ‘in relief of the indigent and distressed’ (Datta, 1939, 366).

⁴³ This passage ends, ‘For the worker is worth his keep.’ This implies that the disciples would be given food and lodging by those they ministered to, and, hence, need not take any provision of their own. During the time of Thomas Cromwell such arguments were widely used to attack the greed of the clergy. Jasper Fylooll in his treatise *Against the possessions of the clergy* argued that, ‘like the wicked priests of Baal, the English clergy employed deception to devour the goods of the poor. They did not require such wealth, for both Scripture and the annals of the early church taught that God “by his worde and ordynance provydyd for prestes and clarks a lyvvynge in povertie and tribulacion”’ (Carter, 1998, p. 237). However, Saravia’s 1590 robust defence of minister’s right to adequate maintenance argued that, ‘all pagan societies had honoured their priests (even the ancient Britons had accorded their Druids special privileges), while the Old Testament offered abundant evidence of the lands and offerings bestowed by the Jewish nation upon the Levites’ (paraphrased by Carter op cit. p. 253). Saravia rejected arguments drawn from the New Testament which advocated holy poverty: ‘Christ’s command to his disciples to sell everything referred to adopting an attitude of self-sacrifice, rather than a life of poverty. It represented a moral and spiritual precept, and not a hard and fast economic rule. While St. Paul had chosen to live of his own labour, in order that he might not be a burden to his hosts, he need not have done so. For Saravia, the evidence of the New Testament could not be cited as a model, since the apostolic age was a time of persecution utterly unlike the present. Indeed “the estate of the Ministry ought to be much more glorious under a

Christian magistrate, where Christ is well known, then under an Heathenish government estranged from the knowledge of God” (*ibid*, p. 253).

⁴⁴ Even by the fifth century, it was not yet clear ‘whether the tithe was to be applied primarily for the support of the clergy, as among the Jews, or whether it was to be used exclusively for charity. On the whole, the second purpose seems to have been uppermost in the minds of the leaders of the church during these centuries of doctrinal elaboration. Caesarius of Arles went so far as to affirm that the Christian who failed to pay tithe was guilty of the death of the poor’ (Boyd, *op cit*. p. 159-160).

⁴⁵ Note, however, that of the tithe revenue received by the Levites, only a tenth actually went to the priest (Num 18:25-32). One could argue that the priest represents the spiritual aspect of the Levitical role, and so only ten per cent of tithe revenues should be given to the support of church leadership. The remainder should be given to support the functions of civil government and to helping the poor. Again, however, we should avoid legalistic application of the ten per cent rule.

⁴⁶ Initially, the ecclesiastical tithe was used almost exclusively for the poor (Boyd *op cit*.). Later the tithe proceeds were divided into thirds: one third for the poor, one third for the church, and one third for clerical maintenance (**ref??**).

⁴⁷ Manderville’s poem of the Grumbling Hive (1723) tells of a society of bees where greed and the pursuit of self-interest ultimately result in greater efficiency and wealth than philanthropy and virtue: ‘Thus vice nursed ingenuity, / Which join’d with time and industry, / Had carry’d life’s conveniences, / It’s real pleasures, comforts, ease, / To such a height, the very poor / Lived better than the rich before; / And nothing could be added more.’

⁴⁸ Building ‘according to the pattern’ is frequently commanded in Scripture (see Ex 25:9,40; 26:30; 27:8; 31:11; Num 8:4; 1Chron 28:11,12,19; Heb 8:5). Moses was obedient (Ex 39:32, 42, 43; 40:16, 19, 21, 23, 25, 27, 29, 32; Acts 7:44), and the result was that the Glory of the Lord descended (Ex 40:34).

⁴⁹ 2 Tim 2:15.

⁵⁰ ‘I have some reason to believe that many who object to tithing on theological grounds do so to camouflage their own practice... Candidly, I have run into very few people who take this line whose actual giving even came up to the tithe.’ (Kendall, *op cit* p. 52)

⁵¹ For example, Eusebius Paget, the Puritan vicar of Kilkhampton in Cornwall, used his mid-week sermon in 1583 to highlight the problem of tithe revenues being given to preachers who did nothing to earn them, those ‘that preach least, [but] fleece

most’ ... For Puritans, the redeployment of the excessive wealth of bishops and cathedral chapters represented the key to funding a proper preaching ministry. Many no doubt shared the view expressed by the Northamptonshire preacher Francis Marbury. When challenged by the Bishop of London in 1578 on how he proposed to pay for a preacher in every parish, Marbury allegedly replied that “a man might cut a good large thong out of your hyde and the rest, and it would not be missed” (Carter *op cit*. p. 248). But accusations of greed were used on the other side also: ‘Polemicists employed by the archbishop to defend the Established church (men like Richard Bancroft and Matthew Sutcliffe) appreciated the damage wrought by clerical poverty and sought to portray Presbyterians, in league with selfish lay interests, as part of the problem of clerical poverty, rather than of the solution ... Identifying covetousness as one of the chief causes of contemporary divisions within the Church, Bancroft accused both Puritan clergy and their lay supporters of transgressing the tenth commandment’ (*ibid*). Thus, Carter concludes that, ‘Each side accused the other of betraying the Church to avaricious laymen, whether wittingly or not’ (*ibid*, p. 256).

⁵² Such as baptism for the dead on the basis of 1 Cor 15:29.

⁵³ Strictly speaking, we should say ‘every *rational* number’—that is, those numbers which can be computed by the ratio of two integers. Ten is a rational number, as is one tenth (by definition). Examples of non-rational numbers include transcendental numbers such as π and e .

⁵⁴ There is also the danger that such a rule would in time become permanent and take on equal status with infallible Scripture, as has been the case with Roman Catholic ‘canons’.

⁵⁵ Incidentally, there have been repeated examples down the centuries that it is the rich, not the poor, who have been the most guilty of depriving the church of revenue (see Carter p. 247, for example).