

Tithing FAQs

Frequently Asked Questions about the Doctrine of Tithes

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The following questions and answers are based on discussions that have arisen in response to my essay on tithing ("The Principle of Giving and the Practice of Tithing" available on the Beliefs page of www.gpryce.com). I am grateful to those involved for granting permission for their comments to be used, though they do not necessarily agree with my responses. I am keen to continue the dialogue on this important area of doctrine so if you have any thoughts or questions please do not hesitate to contact me on g@gpryce.com.

Q/ Just because tithing was present in pagan societies doesn't mean that it isn't a timeless spiritual principle — other biblical practices like, altars, priests and animal sacrifices also had pagan precedents.

A/ But then we don't *literally* use altars or sacrifice animals. These things were a shadow of what was to come in Christ. I'm not saying we should dismiss the tithe altogether. Simply that we interpret it in a way that is consistent with how we interpret other Old Testament practices. The fact that tithing was ubiquitous in the society of the day means that we should not be surprised that there are references to it in Old Testament culture. For a time, and in a variety of different ways, the tithe was utilised by the patriarchs to express underlying principles of giving. Other means, before and since, have been used by God's chosen people to express these same principles. The important thing about the Abrahamic tithe was not the 10% but the act of volitional giving.

Q/ Tithing embodies a principle of honouring God by offering of a person's increase that goes way back to Cain and Abel. Tithing at its heart is about order. It is about putting God first as owner of all, before anything else. It is a principle that God endorses again and again in his Word.

A/ This is an excellent point. The tithe was just one passing (and variable) embodiment of a timeless principle that both preceded and survived it. It is there in Abel's voluntary sacrifice; it is there in Abraham's voluntary tithe; it is there in the complex system described in the Law of Moses, and it is there in the return to volitional giving in the New Covenant. For Christians the overriding principle is: freely we have received, freely we give. 'Each one should decide in his heart what to give, without compulsion'.

Crucially, it's not the details of Abel's offering or Abraham's tithe or Moses' instructions on tithes and offerings that we literally follow. It's not the 10% that's important – that was just a popular fraction used in all sorts of situations, both secular and sacred, at the time. No, as you say, it is "the principle of honouring God" that we need take from these passages.

Q/ Abraham's tithe was not merely commented on in Genesis, the writer of Hebrews commends him for it (Hebrews 7:4-10). Then we see it enshrined in the Law of Moses further endorsing the principle. It is referred to throughout Scripture, clearly demonstrating it's divine inspiration.

A/ Woa! Not so fast! You've conflated lots of different references from very different contexts merely on the basis of the word "tithe". A good hermeneutic would be one which considers each in its literary and historical context, and interprets ambiguous passages in the light of clear ones. A sign of a sound doctrine is one where the

consideration of context reinforces the Scriptural case for it. Consider, for example, the doctrine of the Deity of Christ. Jehovah's Witnesses can put an apparently convincing case for Christ being less than truly God. However, when you look at each component of the argument in detail, and each verse in context, the case collapses.

References to the tithe in Hebrews have nothing to do with the spiritual significance of 10% but with the eternal priesthood of Christ and the superiority of the New Covenant (symbolised by Abraham's tithe) over the Old Covenant (symbolised by the Mosaic tithe).

Indeed, the contrast emphasised by Paul between the Abrahamic tithe and the Mosaic tithe actually highlights the point that you cannot conflate the two. They are radically different both in practice and in meaning. It is not the 10% that is being emphasised but the *act of giving*, and the fact that now our gift is not to an earthly, mortal priest, but to the Eternal Priest, Christ Jesus.

Q/ We cannot simply dismiss Melchizedek as a 'pagan king'. There are respected scholars who say that he was a pre-incarnate manifestation of God's Son.

A/ You may be right – Melchizedek could well have been a Theophany, a "divine intimation of the Son". But then again, you are just as likely to be wrong. Some evangelical scholars take one view, some another. And some nail their colours firmly to the fence. We shall only know for sure when we meet Melchizedek (or not, as the case may be) in the here-after, when we'll also be able to ask St Paul what he meant by *baptism for the dead*. The point is: we don't know for sure who Melchizedek was. And we cannot build a doctrine on ambiguous verses. More importantly, even if Melchizedek was some kind of manifestation of the pre-incarnate Christ, it does not clarify the meaning of Abraham's tithe for us today. As we've already noted, the reference in Hebrews had nothing to do with telling Christians to tithe, but with the superiority of the New Covenant. I guess you could possibly say that, because Abraham's tithe was superior to the Mosaic tithe, we should follow Abraham's tithe – i.e. a volitional % of windfall gains, rather than a proportion of regular income or outputs – but I think that would be missing the point.

Q/ The actual components of the Jerusalem ruling were that the new Gentile converts should, 'abstain from food polluted by idols, from sexual immorality, from the meat of strangled animals and from blood,' Acts 15:20. This is not a complete prescription to the whole church for all time but has a very specific context, namely the social relationship of the new Gentile churches to their Jewish Christian brethren and in particular those of the party of the Pharisees. Acts 15 is simply the wrong place to look for light on the tithing issue.

A/ Your approach to Acts 15 leads you to reject the notion that this is a

general statement. But I don't think we can so easily dismiss the broader ramifications. The Council of Jerusalem may have arisen in response to a specific problem facing a particular group of churches, but that problem was only a particular manifestation of a much broader issue. Indeed, one of the major challenges facing the early church was how it related to Judaism. Was Christianity just another Jewish sect or something radically different? A critical factor was how it treated the Law. Are we children of Abraham or of Moses? If we are the latter, then we must keep the whole law in its entirety. Can't pick and choose. Can't select tithing because it pays ministerial salaries/funds mission, and ignore the rest. We have to follow all of it, and that includes the Year of Jubilee and stoning rebellious teenagers, or none of it.

If we are the former – children of Abraham – then the Law has no hold over us. Yet this poses a dilemma. The Law embodies much that is good and much that is still potentially relevant for the New Testament church, though not necessarily in its original, literal form. The Council had two options. Firstly, it could instruct the churches to assume the entire Law still applied unless otherwise stated. The Council would then have to list every exception to keeping the Law. (Because we are, in general, no longer under the Law, this could be a very long list!).

The second option was to instruct the churches to assume that the Law no longer applied unless otherwise stated – only items which remained applicable needed to be specified.

They opted, of course, for the second option with additional principle that decisions on these issues should minimise the additional burden placed on Gentile believers.

Now, even if you do not accept that the decision of the Council of Jerusalem was a generic ruling that still applies today, you have to recognise it as an important precedent that set the tone for future decisions, one that finds an echo in subsequent New Testament passages. For example, “All things are permissible but not all things are beneficial” – that sounds very much like an option-two type ruling.

This makes it very difficult, in my view, to hold that we should obey elements of the Law that are not explicitly endorsed in the New Testament. Reconstructionalists, for example, go with an option-one approach – retain everything unless it is explicitly revoked – and this leads them to call for a return to the stoning of adulterers and rebellious teenagers along with everything else, which of course includes tithing (though curiously they do not usually advocate a return to the Year of Jubilee). But option-one was clearly not the approach taken by the Council of Jerusalem, nor was it the governing principle that directed the subsequent decisions of the early apostles, so, if we follow a good hermeneutic, we must abandon it.

Q/ By making tithing volitional aren't you choosing the easy option? Given the choice, would anyone tithe or give at all?

A/ I think there is some confusion here over what I mean by *volitional*. If Jesus commands me to sell all my possessions and give them to the poor, that is as much a command as if it were given via Moses. And if I fail to obey I shall be subject to the Lord's loving discipline (which does not in any way detract from my righteous standing before him which comes by faith and grace).

So my giving is volitional, but only in the sense that appointed leaders no longer have the role of specifying how much each must give. They still have an obligation to teach the general principle upheld throughout Scripture that all we have belongs to the Lord, and that we must give first according to what he has commanded us and that, by faith, we live on the rest.

The crucial point is that under the New Covenant, *the sons of God are*

led by the Spirit of God – it is left to the Lord to direct. “Each one should decide in his heart how much to give” may sound like the easy option. But it is in the heart that the bloodiest surgery of the Holy Spirit takes place. This is no cop-out. It is, after all, the Holy Spirit that so painfully convicted each of us of sin and judgement in the first place.

Q/ At its core the principle of tithing holds that God owns everything in the first place. The whole earth and everything in it belongs to him, Psalm 24:1. As such we are stewards, not owners, and should hold all material things lightly. The tithe is given as a token of his ownership. It is giving back to God what belongs to him by creation. Shouldn't the tithe, therefore, come first?

A/ But tithing is not the unique, or even the first, embodiment of the principle of first-fruits. Abel's volitional sacrifice also embodied that principle, as did the return to volitional giving in the New Covenant.

Q/ Malachi 3 clearly states that God views the people's tithes (and offerings) as belonging to him. Even if Malachi 3 were relevant only for the Old Covenant, it still shows that under that covenant tithing was not an arbitrary practice but one over which God held strong views, because it was his will.

A/ No, you draw a false corollary here. Taken in context, we have to assume that, at the time, God upheld all the elements of the Law, which was after all given by Him in the first place. The prophets called for a return to the Law in its entirety. You either live under the Law or you don't. There is no half-way house. That was true then and it is true now. But the latter option was not available to the Israelites at the time of the prophets – Christ had not yet come, they could not live free from the Law. The Law was still their schoolmaster. They were indeed robbing God by not tithing, in the same way that they would have been blaspheming Jehovah by not keeping the Sabbath.

And if we preach the curses of the Law associated with not keeping the tithe, we must also preach the curses of the Law associated with not keeping every other element of the Law. We arrive at a terrible outcome. We have all broken the Law – and indeed it is impossible for us not to do so. We are flawed by the great limitation of the Law – that it was weakened by the sinful nature (Rom 8:1). “What a wretched man I am! Who will rescue me from this body of death?” (Rom 7).

But if we preach Malachi 3 and the other curses that come with not keeping the Law, we are preaching a different gospel. Isn't this what Paul was warning the Galatians against when he said, “But even if we or an angel from heaven should preach a gospel other than the one we preached to you, let him be eternally condemned!”

Those who try to weave elements of the Law back into the gospel of Christ do so at great peril. I want no part of it.

Q/ Tithing preceded the Law of Moses and as for Abram, so too for us today, does not depend on that Law for its basis. The principle behind it holds good for all time.

A/ Agreed. But what is the “principle behind it”? Was it 10%? Clearly not. Abel's sacrifice was not governed by the Law of Tithes. No, the underlying principle is giving back to God a token of what is already his. How big is the token? That's for the Lord to decide.

Q/ Is it not the attitude of the heart that determines whether your tithe is legalistic or not?

A/ Indeed it is. And my advice to those that tithe is to do so with joy and faith and gratitude and humility and pride (Gal 6:4). Similarly, Paul's advice to slaves was to serve their masters as unto the Lord. One day, they will receive their reward – as will titheers.

However, can Paul's advice be taken as an approbation of slavery? Clearly not. Christians in the eighteenth and nineteenth centuries

campaigned passionately for an end to the slave trade, but I don't think they would have contradicted Paul's counsel to individual slaves. We must not let the imperative to retain a good attitude in giving in any way undermine the imperative to have a hermeneutically sound doctrine of personal finance. The doctrine of tithing must be done away with in the same way that the practice of slavery has been.

Q/ Although heart motive is of paramount importance we should not play attitude and actions off against each other. God is concerned with both. In Amos 4 God takes issue with the people for their wrong attitude toward their tithes and offerings. In Malachi 3 he rebukes them for neglecting the practice of tithes and offerings. Surely you cannot treat the two as mutually exclusive?

A/ Agreed. But now translate this into how this applies under the New Covenant. We are no longer under the Law but the gospel of Christ. To mix the two is to preach a different gospel. We are children of Abraham. His tithe was volitional. Our obligation to give is not ameliorated in the New Covenant, but the role of elders to specify the amount is. "Each should decide in his heart how much to give". Keep teaching your flock to give, but don't tell them to tithe.

Q/ Critics often wrongly perceive that those who tithe are putting a ceiling on their giving that abrogates them from further duty. They assume a legalistic approach in those who tithe that they have 'done their bit' and can now wash their hands of any more responsibility to give. Nothing could be further from the truth. Tithing as 'giving back to God what is his', puts no limit on what the generous can give.

A/ I do know Christians that tithe joyfully and without legalism, but their example does not justify the maintenance of an unscriptural doctrine (in the same way that the godly behaviour of slaves in Paul's day did not justify the system of slavery). But I also know lots of believers for whom tithing is a great burden. They continue out of fear that if they fall short of the ten per cent they will 'robbing God' and no longer eligible to receive his favour. There are also those who do it out of greed – paying their dues in exchange for financial rewards.

This issue has to be decided ultimately on the basis of sound hermeneutics, and on that criterion the case against tithing is overwhelming.

Q/ Isn't it rather misleading to use historical abuses to denounce tithing? The crimes of Church history should not in themselves be reason for rejecting a doctrine. Instead we should live in today's world and ensure that whatever church we belong to, we are leading and teaching with integrity. Surely what counts is that there should be transparency, accountability and best financial practice at all times, whether tithing is taught or not?

A/ All true. Accounts of the abuse of tithing are useful, however, for two reasons. First, they counterbalance accusations from pro-tithers that those that disagree with tithing do so out of selfish motives. My point is that the accusation cuts both ways – there are plenty of examples from history (and from contemporary Christianity) where those who command and collect the tithe do so for their own ends.

Second, these instances may provide historical evidence that, when tithing is preached in isolation from other elements of the Mosaic Law, it is open to abuse in a way that the original system was not. Crimes of the past do not in themselves preclude a particular doctrine or practice but they do provide warnings that we would be foolish to avoid, and they can in particular highlight the consequences of basing a practice on faulty hermeneutics.

Q/ Wesley's model of financial stewardship ('Earn all you can. Save all you can. Give all you can.') is wonderful – for those who have been called to follow it. But to hold it up as the ideal model that all should emulate would be quite wrong. The way people conduct their finances depends on many factors such as their economic context, individual financial situation and personal faith. Wesley's life is a great example but should not be imposed on anyone. Some people are born into wealth. Some are called to employ their skills in business ventures in order to create wealth. Others are called to a simple lifestyle and to give almost all they earn away. We could hold up countless examples of godly people who do not fit Wesley's model. Each person should do what he or she has been called to do with faith and a clear conscience while seeking to live according to scriptural patterns. Right?

A/ Right! However, we need to be consistent here. If we do not take as a generic literal ruling Christ's command to some that they should sell their possessions, why do we interpret the Lord's command to Abraham to tithe (if indeed He did command him) as being applicable to us all? We are children of Abraham, but we don't necessarily have to do everything Abraham did, at least not literally. I don't have to literally sacrifice my son (as tempting as that may be at times). I don't have to literally cut open dead animals in my garden to consummate a contract (except maybe for the occasional business BBQ lunch?). And I don't have to literally tithe. All these acts embody underlying principles. I do have to live sacrificially. I do believe that the blood of the Lamb is still effects salvation today. And I do believe that the mandate to give to the Lord remains as potent today as it did the morning that Abel rolled out of bed and started making plans for his first (and final) free-will offering — sometimes I give in response to a command from the Lord for a specific amount, but often it is the spontaneous act of a grateful heart.

The point is, we cannot teach tithing as a mandatory way for Christians to give. Sure, if you want to tithe, fine. If you want to live like John Wesley, splendid. If you want to give like the widow did, offering up her last penny, terrific. But neither you nor I have the right to impose any of these on any of our fellow believers. "Each one should give what he has decided in his heart to give". End of story.

Q/ The debate over tithing often overlooks the important uses of tithe revenues. They have become a vital resource to release ministry through the financing of kingdom people. Without this stream of income, ministers of the gospel would be impoverished and the advancement of the Gospel would flounder.

A/ This is a valid point, but it we have to be careful to avoid introducing a clergy-laity divide in our administration of church finances and we have to remember that tithing is not the only way to raise funds. Every believer who loves the Lord is a "Kingdom person". Even under the Mosaic system, tithers partook in the consumption of the tithe, a hefty chunk was given to the poor, and some was given to the Levites (because they had no land of their own and hence no means to provide for themselves). Church revenues, whether raised through tithes or other means have to follow the spirit of the Law as a whole, not just selected elements. Where, in modern church finances, are these other aspects of the use of the tithe? How many pro-tithe churches actually give a third or anything approaching that fraction of total revenues to the poor? And what about the Year of Jubilee and other elements? How many tithers preach, let alone practice, the redistribution of resources to the extent embodied in the Jubilee system – a Divinely ordained arrangement that was good news for the poor, but very bad news for the rich?

Q/ I have no doubt that it is precisely because of the teaching of tithing that there is such a release of ministry into the world from so many churches today. It should be the cause of great rejoicing that such kingdom work is being carried out through the

faithful giving of the tithe.

A/ I think you would have great difficulty substantiating this. Where's the evidence that it is specifically tithing (as opposed to the underlying principle of giving) that has caused the "release of ministry into the world"? I would suspect that a more careful interpretation of the evidence would say that when Christians give generously and consistently, it helps further the purpose of the gospel.

With respect to the conclusion that it is tithing, as opposed to other forms of giving, that reaps the greatest prosperity, Divine favour or evangelistic success, one has to acknowledge evidence to the contrary. For example, if this were true, why has one of (if not *the*) most successful groups in the history of the UK charismatic movement been a network of churches that does not teach tithing? More than 500 churches worldwide, a vigorous church-planting programme, one of the most extensive poverty-relief programs of any British-based modern Christian movement – and all without the doctrine of tithing. No doubt, New Frontiers has many flaws and has much to learn from other Christian groups on both sides of the Charismatic divide, but it does demonstrate, I think, that good hermeneutics leads not only to sound doctrine but also to practical and successful outcomes.

My observation is that there is also an unforced joy in regular giving in NFI churches that I have not witnessed in tithe-based networks. All is not perfect in the NFI camp, but I do think we have something to learn from them here. There are no heavy appeals for money (even when there have been financial crises). No imposition of a tithe mandate. No 'robbing God' sermons. The financial situation is made transparent and the congregation are encouraged to pray. The focus is on the goodness and grace of God. That inculcates and encourages gratitude. Which in turn leads to generous, joyous, volitional giving. Ministers are not living in poverty, but neither are they living in the lap of luxury. Surely that's the way it's meant to be. It's the New Covenant way. And it works.

People argued that the world financial system would collapse if slavery was abolished. It didn't. Neither will that of the church if tithing goes the same way.

Q/ Let's face it, the abuse of finances within church life is a sad reality in some quarters. But let us not assume that tithing in itself is the cause of the abuse or that abuse only takes place in churches that teach and practice tithing. Abuse comes from the carnal heart and can be found anywhere in any church system!

A/ Do you believe in gun control? I do, but not because guns are the only way to kill people. As the Duke of Edinburgh has pointed out, you can kill someone with a cricket bat, but no-one is calling for a ban on cricket bats. No, I advocate gun control because there are certain characteristics of guns that make them particularly susceptible to abuse (they are easily concealed, can kill at a distance, their effect is easily triggered – quite literally – and the outcome is difficult to avoid – not many of use can outrun a bullet). Not everyone who owns a gun has sinister motives, but given the choice, I would still ban them or restrict ownership (enforcement is, of course, the main hurdle).

Tithing is not part of the New Covenant. It is not an eternal principle (though giving/sacrifice/sowing and reaping are). It is not intrinsically evil (tithing was, after all, part of the Divinely-inspired Law of Moses), and neither are those who tithe. However, when taken on its own – out of the context of the inter-dependent aspects of the Mosaic financial system – the doctrine of tithes is particularly open to abuse and potentially very harmful.

Unfortunately, the modern manifestation of the tithe doctrine is of a particularly malignant variety. Not many churches teach an

Abrahamic tithe (I for one have never come across it taught that way). Most churches that teach tithing, do so on the basis of an ad hoc and sometimes bizarre mixture of literal and allegorical interpretation of the Mosaic tithe that often leads to socially unjust outcomes (the poor come off worst).

Q/ Provided pastoral ministry includes advice on debt release, practical money management, principles of prosperity etc, tithing should not have any negative side effects. And shouldn't we also bear in mind that God does not always see fair play as we see it? He has this awkward habit of ministering to the needy by energising their faith in ways that would make some people squirm today. For instance Elijah required a destitute widow to feed him before herself and her son, 1 Kings 17:7-16. When a woman from Syrian Phoenicia begged Jesus to heal her demonised daughter, he ignored her, likening her to a dog, until she persisted in her faith, Mark 7:24-30. Neither did he step in and prevent a poor widow from putting her two small coins into the temple treasury, Luke 21:1-4.

A/ Would you make it a general principle for leaders to take from poverty stricken widows? Would you make as a general principle of homiletics one that encouraged preachers to insult people in the audience from ethnic backgrounds? Would you regularly request that widows put the bulk of their pensions in the offering? Hopefully the answer is no in each case. What do these instances in Scripture tell us? To screw the poor? No, of course not. Neither can you use them to justify tithing.

What these stories teach us is that the Lord, on occasion, requires of us much more than we think we can give. That is the prerogative of the Divine Will. Sometimes He demands great sacrifice. But crucially, only He can demand it. Not elders, or apostles, or prophets or indeed bible-teachers.

Most crucially, the inequities of the modern manifestation of the tithe arise not because of injustices in the original Scriptural application. They arise because we have ripped tithing out of the context in which it was originally commended. The Mosaic system is like a finely balanced eco-system – extract one aspect at the exclusion of the others and you end up with less than benign ramifications.

And if the original system was characterised by finely balanced principles of social justice, that are lacking in our modern mutation of it, does that mean that we can dismiss the justice of the original system as incidental? The injustice that the Prophets railed against often occurred because Israel was keeping some elements of the Law but not others. Does God care little about injustice because he himself requires unequal things of us at an individual level? I think not. He is omniscient; the infallible judge of all the earth; with the prerogative to ask what He wills of any of us. But His commands regarding what we ask of others, how *we* treat others, how we allocate resources, are steeped in principles of fairness and equity. Any doctrine or system we introduce has to reflect the social justice of the whole Divinely inspired Mosaic system, not just tithing.

Q/ So what are these "finely balanced elements?" of the Mosaic system and why are they so crucial?

If you are going to apply the Scriptural teaching on tithing in an honest and balanced way, you have to mimic not the 10% rule but the use of the tithe to help the poor, the Jubilee laws, and also:

- (i) the fact that nowhere are the "landless" (i.e. the poor and the priests) commanded to tithe (the burden of the Mosaic tithe rested entirely on the owners of agricultural land);
- (ii) the structure of society was very different — made up of large extended households that distributed wealth and resources within each household unit (this meant that the burden of the

tithe was shared across the whole landowning household, rather than falling on individuals);

- (iii) there were no taxes (in fact, the tithe the tax and was used in similar ways to modern state taxes – i.e. to provide for the poor and to fund public servants [=priests]).

To apply the tithe without taking into account Jubilee laws, differences in wealth ownership, family structure, and national taxation, is not only bad hermeneutics, but also leads to significant injustices not present in the original system. This is a very serious oversight.

Q/ It all sounds a bit abstract and hypothetical to me. Can you give some tangible examples of the kind of 'injustices' that might emerge from tithing?

A/ I think there are three key sources of injustice that arise from the literal application of the Mosaic tithe. First, there are injustices that arise due to *differences in household structure*. Households today are typically small in size which leaves relatively little scope for sharing resources between citizens without state or church intervention. Households are also increasingly disconnected from their historical and geographical roots. Ties with extended family are probably weaker now than they have ever been. The result? The tithe burden, if applied literally, will fall most heavily – and with least mitigation – on the household units that are poorest and/or that have the fewest wage-earning adults. This is very different to the impact of the tithe on a household in the time of Moses because the structure of society was so very different — made up of large extended households that distributed wealth and resources within each household unit (this meant that the burden of the tithe was shared across the whole landowning household, rather than falling on individuals). So taking the Mosaic tithe out of its historic, cultural and socio-economic context, as is typically the case in your average pro-tithing church, is a classic example of poor hermeneutics and one that leads to all sorts of problems not inherent in the original application.

Second, there are injustices that arise due to *differences in disposable income*. If one teaches tithing of before-tax income, rather than of disposable income, very acute inequities can emerge. For example, a single earner household with three children will have much less disposable income than a household with two earners with the same total household income and no dependents. This is because (1) two people earning £20,000 together pay less tax than one person earning £40,000 (because of the regressive nature of UK taxation); and (2) without dependents, outgoings are less. But the tithe (according to many tithe-teachers) is of gross income. So two households could be paying the same tithe but have huge differences in their economic circumstances.

Third, there are injustices that arise due to *differences in wealth*. There are profound differences in the nature of wealth in modern societies compared to ancient Israel. In the Old Testament, whether one tithed wealth or income or produce would have made very little difference because income and wealth were closely linked. The greatest source of household wealth was land (as it is today) but it was from land that nearly all economic output was produced, and it was from the sale of this output that nearly all household income was derived. Note that in the Mosaic system, it was only landowners that had to tithe (one tenth of the produce of their land). This was a relatively fair system – those who gave the greatest tithe were those who produced the most output and these were the same people with the greatest wealth (land).

This is very different to the situation today. Very few of us use the land we own to derive the income we need. Even for people that work at home, the link between land and income is weak because our work is rarely to do with producing agricultural output. This means

that I can be very wealthy (own an expensive house) but have relatively little income and hence have a trivial tithe burden. The implication? Tithing, as it is typically taught today, can have very inequitable impacts.

Suppose I owned a ten million pound mansion and you lived in a council flat, and we both earn £20,000 a year income. Despite the massive difference in wealth, we would both pay the same tithe! That is absurd, unjust, and utterly at odds with the spirit of the Old Covenant, let alone the New. What's worse, there is no prospect of a year of Jubilee where land and property is returned to a more equal distribution every 50th year. In ten years' time I'll still be in my mansion and you'll still be in your council flat, and we'll both be paying the same tithe.

Q/ But aren't you forgetting that finance is not merely a material issue? Is it not also a spiritual matter? Our giving is an act of faith that releases the blessing of heaven. Jesus said, 'Give and it will be given to you...' Luke 6:38. I have found it is the wealthy that have the greater problem with tithing and the poor who embrace it joyfully. After all James says that, 'God has chosen those who are poor in the eyes of the world to be rich in faith...' James 2:5.

A/ I fear that you have a distorted view of the impact of tithing on your flock. I say this not as a criticism, but because the some of the greatest problems associated with tithing go unseen by leaders. Why is that? For the same reason that illiteracy in the UK goes unseen by teachers, the spread of AIDS in Africa goes unseen by health professionals (until its too late), and mental illness progresses unannounced in so many unfortunate sufferers. Why? Because people are ashamed to admit they have a problem. If believers do pluck up the courage to admit that they are struggling to meet the 10% threshold for blessing, they get the kind, but patronising, response, "you need more faith, brother".

And indeed, perhaps they do. Perhaps the Lord has indeed instructed them to give.

But suppose He hasn't. Suppose He knows their circumstances and is saying that they should give 4% or 2% or 1%. So the burden placed on them is not from the Lord. It is not a requirement of the New Covenant. It is requirement placed by elders who do not have a mandate to impose it. Worse still, that burden, as we have discussed, will fall much more heavily on some than on others because of the crude way modern tithe-teachers apply the Old Testament practice to the very different socio-economic context of today.

Sure, as with slavery, the Lord can bless the oppressed even in their oppression. And, for sure, he requires right motives and a grateful heart whatever the circumstance. But just like slavery, we cannot use the need for faith in the face of adversity to legitimise the system we have imposed. The system is fundamentally unjust in a way that its original application was not. And it is the system that is ultimately in the dock here, not tithers or even tithe-teachers.

Q/ You say that we need to ditch the doctrine of tithing. But does it really matter either way? People still need to give.

The system of tithing needs to be done away with because: (1) it does not have a sound hermeneutical basis in Scripture; and (2) it has harmful and unjust outcomes. If (1) was true, but not (2), then there would not be an imperative for change (though we might still ask ourselves whether there is a better way). But because (2) is also true, and because the source of the injustice is not the original Scriptural application, but the modern mutation, then we should commit ourselves to change it.

Perhaps most crucial of all is the corrosive mixture that the modern tithe doctrine formulates by selectively mixing elements of the Law and the Gospel of Christ. Quoting Malachi 3 to encourage New Covenant believers to tithe is tantamount to preaching a 'different gospel'. Either we are under the Law and all its commands and curses, or we fully

under grace, entirely free from the Law and its curses. You have to be consistent. If you are going to go with chapter 3, go with the rest of Malachi, and the rest of the prophets, and the rest of the Law.

Personally, I'd rather embrace the revelation of the Covenant of Grace and the freedom it entails from the Law and its curses. I like being a child of Abraham. I like the "volition" of Abraham's offering — subject always to the leading of the Holy Spirit. Why? Because He's a soft touch? I don't think so. It's because He knows my circumstances and is more than able to lead me in the joy of giving.

Q/ There is a presumption in your argument that, those who teach tithing, teach it as a system. That may be true in some quarters, but this is not how I see it. Tithing and its rewards are a matter of faith. This is the only way it can be taught and practiced. That was the basis of Abram's tithe and he was a man of faith.

But Abraham's tithe was volitional and apparently spontaneous. Volition and faith and grace go well together. Law and faith/grace are not such happy bedfellows, as Paul spent a lot of time explaining (cf. his letter to the Galatian church). Whether the tithe is by faith or law, one has to ask *tithe of what?* If one teaches that it should be 10% of pre-tax income, as many faith-based approaches to tithing do, then that sounds very much like Law. As demonstrated in the preceding discussion, it is very difficult to justify that rule on the basis of Abraham's tithe (or the Mosaic tithe for that matter). So however you teach tithing, people have to be free to decide what they tithe (Abraham, after all, was free to make this decision, and we are his spiritual offspring). And there's the rub. If we are free to choose what we tithe, we are essentially free to choose what we give. Then, upon reflection, we have to concede that the "10%" is entirely arbitrary and cannot be used as a general principle.

Q/ You paint a false picture of tithe-teachers, one that assumes they teach tithing for the purpose of raising church funds and financing the pastor's lifestyle. I plead not guilty! I teach tithing for the benefit of the tither as much as a means of building the kingdom.

Even if tithing is reduced to a personal faith issue, one that is taught mainly in terms of the benefits for the tither, one is still left with an unbalanced approach to the subject. Are we to ignore the care taken in Scripture to direct how the tithe should be used and focus only on the verses that explain the benefits to the tither? This provides something of a smoke-screen for how leaders spend tithe revenues. One of the crucial issues is that churches need to reconsider how they use their proceeds (whether derived from tithes, or from less structured, volitional approaches), and the issue does not go away because one emphasises the personal faith aspect. Neither does the problem of what is to be tithed, the arbitrariness of 10% (see above) or the conflict between the historical context in which the original tithe was introduced and the context of modern life with all its complexities. The issue of hermeneutics does not go away when one comes at the topic from a faith perspective. We still have to ask 'faith in what?' We cannot arbitrarily choose what to believe.

After all, faith comes by hearing, and hearing by the word of God. Before we can take a step of faith to trust what the Lord has promised, we first have to understand what exactly he has promised. What does scripture teach about tithing and giving? Sound answers to these questions must form the basis for belief, otherwise our faith will be sincere but misplaced.

Most importantly, true faith does not ignore or contravene issues of justice and righteousness. Paul's question to the Corinthian church was, "does the Spirit of God say, 'Christ be cursed!'" With regard to tithing, we might similarly ask, does the voice of faith say, "Sod the poor!" Surely not! True faith cannot ignore the implications of the tithe for the most vulnerable in our churches and true faith must surely be grounded in a sound and balanced interpretation of Scripture. Otherwise we could legitimately claim by faith (as some have attempted to do), that we can baptize for the benefit of the dead, that we perpetuate apartheid for the benefit of white rulers, that we can teach anti-Semitism for the benefit of gentiles, that we artificially suppress wages for the benefit of entrepreneurs, that we can justify the sale of indulgences for the benefit of the church. All manner of appalling injustices have been legitimised in the name of faith, and for the benefit of particular individuals or factions.

An important safety-net for any application of faith is Paul's teaching that faith counts for nothing unless it operates through love. And love compels us to consider the well-being of our brothers and sisters not just what benefits us. Love forces us to challenge the injustices implied by modern day tithing. While we might not intend to oppress the vulnerable by teaching tithing, that does not free us from the obligation that love imposes to consider the unintended consequences of our actions.

Our faith is not in the Law but in Christ and we understand the Law and all that preceded it through the lens of the Cross and Resurrection. The Law, after all, is merely a shadow, and its promises are "yes and amen", not through the detailed requirements of the Law, but through faith in the person and work of Christ Jesus. As a Gentile, everything I have comes through Him and the Christ event. Consequently, true faith requires an allegiance to Christ and to the New Covenant he initiated. That New Covenant is one of love and grace, and it is one where giving is volitional (under the direction of the Holy Spirit), rather than prescriptive. Tithing has no place in the New Covenant and, as such, should not be allowed to assume a central place either as the goal or motivation of our faith.

Please send comments and questions to
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