

THE MODERN PRACTICE OF TITHING IS NOT BIBLICAL

IF YOU HAVE BEEN GOING TO CHURCH for any length of time, you have probably heard a sermon about tithing. Pastors commonly teach that Christians must give 10% of their pre-tax income to their local church. They even go so far as to say that the curse of Malachi rests upon those who refuse to pay it:

Malachi 3:8: “Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

9 Ye are cursed with a curse: for ye have robbed me, even this whole nation.

10 Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.”

However, is this really true? Are Christians really commanded to do this? Does God actually curse believers if they don't give their local church ten percent of their pre-tax income?

Before I answer these questions, let's take a look at the context of these passages. We need to understand what the

Biblical tithe actually was before we can explore whether it still applies today.

TITHING IN THE OLD TESTAMENT

In Numbers 8 the Lord gave a series of ordinances regarding the Levites. In case you're not familiar with them, the Levites were given the job of maintaining the tabernacle:

Numbers 8:19: “And I have given the Levites as a gift to Aaron and to his sons from among the children of Israel, to do the service of the children of Israel in the tabernacle of the congregation, and to make an atonement for the children of Israel: that there be no plague among the children of Israel, when the children of Israel come nigh unto the sanctuary.”

The reason the Levites were given this job is because in the Old Testament, before Jesus came, the Israelites were not allowed to interact directly with God. This was because they (like everyone else) were sinful and unholy, and if they approached God in their unholiness they would die. In order to save their lives the Lord appointed the tribe of Levi to take care of the tabernacle.

The Levites were divided into two groups. Aaron and his sons were made priests, and became responsible for offering the sacrifices. The rest of the tribe was charged with taking care of the tabernacle (and later, the Temple). The priests and the Levites were the *only ones* who were authorized to serve in the tabernacle. The Lord was quite strict about this:

Numbers 18:22: “Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die.

23 But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity; it shall be a statute forever throughout your generations, that among the children of Israel they have no inheritance.”

If you were not of the tribe of Levi then you were not allowed to serve in the tabernacle, and the penalty for breaking this commandment was *death* (Numbers 18:22). Your eligibility to serve was determined by your ancestry. Although the Temple had an outer court that non-Levites could enter after they purified themselves, no non-Levite was ever allowed to enter the Temple itself. (There were no exceptions to this: when King Uzziah broke this commandment the Lord immediately struck him with leprosy.) Even the High Priest (the oldest son of Aaron of each generation) could only enter the Holy of Holies *once a year* to make atonement on behalf of the people, and before he could enter he had to offer a sacrifice to cleanse his own impurities (Hebrews 9:7).

Even if you *were* of the tribe of Levi, the requirements for being involved in Temple service were very strict. As Numbers 8 and Leviticus 21 explains, not only did Levites and priests have to come from the tribe of Levi, but they had to be of a certain age (starting at 25 and forcing mandatory requirement at age 50), have no physical handicaps (Lev. 21:17-21), and abide by certain purification laws. These were the people that interacted with God on behalf of the nation of Israel, and they had to do things God's way all of the time or God would strike them dead. There was no margin allowed for error or personal flair. Nothing less than absolute holiness and perfection could enter His presence. (Incidentally, those requirements have never changed; the only

reason we can enter God's presence is because we are clothed in Jesus' righteousness. His absolute perfection cleanses us of our sins and grants us entrance to Heaven. Those who try to enter on their own merits, or apart from Jesus, will find themselves damned. There simply is no other way.)

All of this brings up a question: if you were a priest or Levite then where did you get your income? Well, when the land of Canaan was given to the Israelites the tribe of Levi was not given a portion of the land (Numbers 18:20). Instead they were to dwell in a series of cities that were set aside for them throughout the land of Israel (Joshua 21). The tithe was given to them as their inheritance:

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

24 But the tithes of the children of Israel, which they offer as a heave offering unto the Lord, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance."

However, the Levites did more than just maintain the Temple. God designed Israel to be a theocracy, and the Levites served as the nation's government. They were the judicial system: cases were brought to them and they issued judgments (Deuteronomy 17:9-12). The Levites also served as the nation's education system, who were supposed to teach the people and guide the nation. They were not just holy men: *they were the government*. Even in the time of the kings they still functioned as judges and teachers.

As was mentioned earlier, not all Levites were priests. The

only Levites that were allowed to serve as priests were the descendents of Aaron. The priests operated the Temple and offered sacrifices. When Israel gave the Levites the tithe, the Levites were to give a tenth of what they received to the priests:

Numbers 18:25: “And the Lord spake unto Moses, saying,

26 Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe.

27 And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress.

28 Thus ye also shall offer an heave offering unto the Lord of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the Lord's heave offering to Aaron the priest.”

It's interesting to note that the tithes were not given directly to the priests. Instead the tithes were given to the Levites, who gave a tenth of what they received to the priests. The priests themselves tithed to no one; they kept everything they received. In other words, the priests *only received 10% of the tithe!*

Another interesting fact is that every three years, the entire tithe was given to the poor. In those years none of it went to the priests:

Deuteronomy 26:12: “When thou hast made an end of tithing all the tithes of thine increase the

third year, which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless, and the widow, that they may eat within thy gates, and be filled;”

Also, do you notice how it says “of thine increase”? One important fact that is often overlooked is that the tithe was *not* an income tax. The Israelites were not required to keep detailed financial records of all their income so that at the end of the year (when tithes were paid) they knew how much to give God. Instead the tithe was calculated based on *the increase of their net worth*. If their net worth did not increase then they paid no tithe. This is how one person described it:

The ancient Israelite calculated and paid his tithes only once per year, after the harvest. During the year, he bought and sold, exchanged his labour for other men's goods, and his goods for other men's labours; on none of this income did he pay any tithes. All year long, he and his family ate of the increase of the land and of the livestock. What he consumed in the course of the year was not recorded and added to his total harvest for the purpose of calculating his tithes. If he went fishing and caught ten fish in the middle of the year, he ate them all; he didn't save one of them to the end of the year in order to pay tithes on his fish. If he received some gold or silver in an inheritance, he was not required to pay tithes on his inheritance. . . The Israelite was not commanded to tithe on everything he obtained and used throughout the year, but only on his increase at the end of the year. (apostasynow)

So let's stop and take a quick review. Because the Israelites were not holy enough to interact directly with God, the Lord took one of the tribes of Israel and dedicated them to serving in the tabernacle on behalf of the people. Since they were dedicated to Temple service the Lord gave them no inheritance in the land; instead the Israelites were to give the Levites one tenth of their increase (*not* their income!), and the Levites were to live off of that. The Levites then gave a tenth of what they received to the priests so that they could operate the Temple and perform the sacrifices.

This tithe was very important because it was the priests' entire livelihood. If the priests didn't receive the tithe then they couldn't do their job, and that was bad news for the nation because in order to approach God in the Old Testament *you had to go through a priest! No one else could offer sacrifices* or enter into the Temple to inquire of God with the Urim and Thummim. When people neglected the tithe the priests were forced to abandon the Temple to find another means of survival, which that meant that the only people who were allowed to approach God were gone. That is why God became so angry when the tithe was neglected, and that is why Malachi 3:9 (which was quoted at the beginning of this chapter) says what it does.

Although the Levites as a whole received the full tithe, the priests only received 10% of it. However, every third year the entire tithe was given to the poor and the priests didn't receive anything.

So, how does this compare to the modern practice of tithing? Do we still go through the tribe of Levi in order to approach God? Do Levites tithe to priests so that they can offer sacrifices on our behalf? The answer, of course, is *no*. The sacrificial death of Christ on the cross changed everything.

CHRIST'S SACRIFICE CHANGED EVERYTHING

You see, when Jesus died and rose again He replaced the Levites as our bridge to God. We no longer need a High Priest to make atonement for our sins each year in the Holy of Holies, because Jesus has finished our salvation. Jesus is now our high priest. We no longer need to offer sacrifices because Jesus offered Himself once and for all as the perfect sacrifice:

Hebrews 9:11: “But Christ being come a high priest of good things to come, by a greater and more perfect tabernacle, not made with hands, that is to say, not of this building;

12 Neither by the blood of goats and calves, but by His own blood He entered in once into the holy place, having obtained eternal redemption for us. ...

24 For Christ is not entered into the holy places made with hands, which are the figures of the true; but into heaven itself, now to appear in the presence of God for us:

25 Nor yet that he should offer himself often, as the high priest entereth into the holy place every year with blood of others;

26 For then must he often have suffered since the foundation of the world: but now once in the end of the world hath he appeared to put away sin by the sacrifice of himself.”

The reason Christians no longer need a class of Levites to interact with God on their behalf is because Christ's death has consecrated us as a nation of priests:

Hebrews 10:19: “Having therefore, brethren,

boldness to enter into the holiest by the blood of Jesus,

20 By a new and living way, which He hath consecrated for us, through the veil, that is to say, His flesh;"

Revelation 1:5: "And from Jesus Christ, who is the faithful witness, and the first begotten of the dead, and the price of the kings of the earth. Unto Him that loved us, and washed us from our sins in His own blood,

6 And hath made us kings and priests unto God and his Father; to Him be glory and dominion forever and ever. Amen."

1 Peter 2:9: "But ye are a chosen generation, a royal priesthood, a holy nation, a peculiar people; that He should show forth the praises of Him who hath called you out of darkness into His marvelous light:"

It is very important to realize that there is no longer a tribe of Levi ministering to God on behalf of His people. Jesus bridged the gap between man's sinfulness and God's holiness. Christians are a royal priesthood and are able to boldly approach the throne of grace (Heb. 4:16). In the past this would have brought instant death, but Jesus changed that forever.

In the Church Age pastors minister to the body of Christ, *but they are not Levites*. In order to be a Levite and serve in the Temple you had to prove the purity of your lineage (that is, present documented evidence that all of your forefathers were from the tribe of Levi), you had to be ordained in a certain way, and you had to meet certain physical characteristics. The Levites pointed the way to what Christ would accomplish in His sacrifice, and that sacrifice has been made. Pastors today do not approach

God once a year to atone for the sins of their congregations. They do not sacrifice animals on behalf of anybody. Their job is *completely different* from the Levites.

It's also worth noting that tithes were to be brought *into the Temple*. This can be seen in Malachi 3:10, in which the Lord says "Bring ye all the tithes into the storehouse, that there may be meat in mine house". In the Old Testament God did not dwell within His people. Instead the glory of God resided in the Holy of Holies in the Temple. When the High Priest entered into the Holy of Holies once a year he was going before the *actual presence of God* to intercede on behalf of the nation. God Himself dwelt within the Temple, which can be seen passages such as 1 Kings 8:10-11. The reason that the Jews no longer offer sacrifices is because they no longer have a Temple. Modern Jews also do not tithe because tithes can *only* be given to the Levites, *and there are no Levites today*.

As Christ predicted when talking to the woman at the well (John 4:21-23), Christians do not gather at a single Temple in order to approach the presence of God. This is because Christians *are* temples of the Living God, for God dwells within us, not inside a building in the Middle East:

1 Corinthians 3:16: "Know ye not that ye are the temple of God, and that the Spirit of God dwelleth in you?

17 If any man defile the temple of God, him shall God destroy; for the temple of God is holy, which temple ye are."

In other words, things are different now. The sacrifice of Christ changed everything – including the way that giving works. As we are about to see, what the apostles taught the Church about giving is quite different from the system of tithing in the Mosaic Law.

TITHING IS NO LONGER POSSIBLE

It should be apparent by now that it is *impossible* for Christians to tithe according to the Law of Moses. The tithe could only be given to the Levites (Numbers 18:24) and there are no Levites today because Christ fulfilled the sacrificial system and brought it to an end. Even if the Levites still existed it would still be impossible for Christians to bring tithes into the Temple because *there is no Temple*. Instead Christ dwells within us, making our bodies the temple of the Lord (1 Corinthians 3:16).

I want to emphasize this last point, because it is easily glazed over. It is *impossible* for Christians to offer the tithe that the Lord instituted in Numbers 18. It *cannot* be done. The only people who were allowed to receive the tithe were the Levites, not some random Gentiles from your local community (or even random Jews, for that matter). The job of Levites was to offer sacrifices for the forgiveness of sins, which is something that pastors do not and cannot do. Pastors are *not* the same thing as Levites.

The curse and blessing of Malachi 3 simply cannot be applied to modern Christians. God was concerned about providing *the Levites* with a livelihood, but that group of people no longer exists. God no longer has a Temple in which goods can be stored and given to a priestly class. *That entire system is gone*. Even if Christians wanted to bring food into the Temple, it isn't possible because *there is no Temple anymore*. The death and resurrection of Jesus changed everything.

To put it as plainly as possible, Christians today cannot tithe as instructed in the Law of Moses. It is not possible. They can give a portion of their income to their local church, yes, *but that is not tithing*. Tithing involved giving to Levites and there are no Levites. It involved bringing food into the Temple and there is no Temple. Have you ever met *anyone* who gave a tenth of their increase to a Levite? The truth is that no one has tithed

according to the Law of Moses since the Temple was destroyed in 70 AD. You *cannot* simply swap out pastors for Levites and churches for the Temple and then say that it's all the same thing. The New Testament simply *does not allow this* (which we'll get into a bit later.)

Many pastors (in fact, virtually all of them) teach that Christians are required to give a tenth of their pre-tax income to the Church. I hope you can see by now that this is not even close to the Mosaic Law of tithing. The Israelites tithed *of their increase* – that is, of the increase of their net worth at the end of the year. On top of that, the tithe went to the Levites, who functioned as Israel's government. The priests themselves only received a tenth of the tithe, or 1% of the increase of Israel's net worth. There is simply *no way* you can turn “1% of the increase of your net worth” into “10% of your pre-tax income”. They're not even close.

But there's more. In the Old Testament, the priests never tithed because *the entire point of tithing was to support the priests*. I have yet to hear any pastor say that pastors are exempt from tithing. There is also the fact that every third year the entire tithe went to the poor and the priests received nothing. I've never seen any church try to implement *that* part of the Law either.

There's also something else. If the Temple was too far away, you were allowed to spend the entire tithe on whatever you wanted:

Deuteronomy 14:22: “Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.

23 And thou shalt eat before the Lord thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds

and of thy flocks; that thou mayest learn to fear the Lord thy God always.

24 And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the Lord thy God shall choose to set his name there, when the Lord thy God hath blessed thee:

25 Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the Lord thy God shall choose:

26 And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the Lord thy God, and thou shalt rejoice, thou, and thine household,

27 And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.”

Did you notice that verse 22 once again mentioned that the tithe was only *of their increase*, and not of their net income? Did you see how God said that if the one place that was allowed to receive the tithes (the Temple) was inaccessible or too far away, you were allowed to spend the money on whatever you wanted and literally eat it before the Lord? In other words, since there is no longer a Temple, people who *really* wanted to keep the Mosaic Law of tithing should spend their entire tithe on steaks and have a big barbeque. After all, *that is what the Mosaic Law commands!* But no pastor is *ever* going to say that, even though that is exactly what the Bible teaches.

So does the Mosaic Law *really* command Christians to give a tenth of their pre-tax income to their local church? It should be obvious by now that the modern practice of tithing is not in any way similar to the tithe specified in the Law of Moses.

Pastors are not Levites, the local church is not the Temple, and 10% of your pre-tax income is not the same as 1% of the increase of your net worth.

Is there a commandment in the New Testament stating that all Christians must give ten percent of their income to support their local body of believers? The answer is *no*. As it turns out, the New Testament model of giving is actually quite different.

ARE THERE OTHER EXAMPLES OF TITHING?

Before we get into that, though, there is one other point I need to address. Some people claim that there are other examples of tithing apart from the Law of Moses. Take Jacob as an example:

Genesis 28:20: “And Jacob vowed a vow, saying, if God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father's house in peace; then shall the Lord be my God, and this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee.”

This passage has been used to support tithing, but I believe it actually does the opposite. If Christians are required to tithe then why is Jacob offering to tithe if he returns in peace? After all, if God *already* required Jacob to give a tenth then this whole vow is meaningless! *This is only a gift if Jacob was not required to give it.*

Plus, how did Jacob give the offering to God? There were no priests in those days because Levi had not yet been born (much less Aaron or the other priests). Jacob, a shepherd, must have sacrificed one-tenth of his flocks on an altar. He did *not* give the animals to his local tabernacle. Are Christians required to take their money into their backyard and burn it, *as Jacob did*? I've never heard anyone suggest that, but it's worth noting that the animals that Jacob gave did *not* go to support the local priesthood – instead they were slaughtered and burned. (It's worth noting that the tithe in Scripture was always a portion of crops or animals, not money; Lev 27:30-32 is a good example of this. There was a monetary tax called the temple tax but that was completely different from the tithe.)

What is entirely missed is that Jacob's vow shows how little faith he really had in God. The Lord had already given Jacob fabulous promises, but instead of believing them Jacob tried to bribe God by saying that *if* God lived up to His end of the bargain then Jacob would pay God back for it. Jacob's tithe was intended to *bribe God into fulfilling His promise*. Is that really an example that Christians should follow?

Another example that people sometimes use to support tithing appears in Genesis 14:

Genesis 14:18: “And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God.

19 And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth:

20 And blessed be the most high God, which hath delivered thine enemies into thy hand. And he gave him tithes of all.”

After Abraham returned from conquering the armies that

attacked the king of Sodom, he gave a tenth of the spoils to Melchizedek. Some people have claimed that this proves that Christians are required to tithe, but it should be noted that Abraham *gave* tithes. If they were required then he would have *paid* them, which is quite different. A gift is not required – it is given freely. If it is required then it is the payment of a debt, not a gift. Nowhere in this passage is it even suggested that Abraham was required to do what he did.

There is also the fact that Abraham was not tithing *his* property. The loot that he was tithing consisted of things he had recovered through his military victory. After Abraham gave the tithe he returned the rest of the loot to the kings of Sodom, which is who the goods had been stolen from. The loot he had tithed belonged to *them*, not to Abraham. There are *no* examples of Abraham actually tithing *things that belonged to him*.

In other words, when an enemy nation invaded a neighboring country, Abraham defeated the invaders with an army of his own, recovered the loot they had stolen, gave 10% of that loot to a third party, and returned the rest of it to its original owners. If you are determined to follow Abraham's "tithing" then *that* is how you need to do it.

Some people support the idea of mandatory tithing through this verse in Matthew:

Matthew 23:23: "Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and arise and cumin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone."

What we need to remember is that when Jesus said this He had not yet died, and so the Mosaic law was still in force. Jesus had to perfectly fulfill the entire Mosaic Law, and He did.

It's worth noting that Jesus also commanded the lepers He healed to go show themselves to the priests. I have never heard *anyone* suggest that those who have been healed of skin cancer should go to their local pastor before re-entering society – and yet that is also a command found in the Mosaic Law. The reason that people don't do that anymore is because the entire Mosaic Law has been ended – and that includes the sacrificial laws, the ceremonial laws, the dietary laws, and tithing. Since Christ put an end to the Mosaic Law, the only commands that apply to the Church are the ones that were given to the Church in the New Testament.

WHAT DOES THE NEW TESTAMENT ACTUALLY TEACH ABOUT GIVING?

If Christians truly are required to give a tenth of their income to the local church then you would expect that fact to be mentioned *somewhere* in the New Testament, but it's not. *There is not one verse anywhere in the New Testament that commands Christians to tithe.*

Let me give a few examples. In Acts 4:32-5:11 the Bible talks about the financial support of the new church. Instead of tithing, though, Christians did something quite different:

Acts 4:34: “Neither was there any among them that lacked: for as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold,
35 And laid them down at the apostles' feet: and distribution was made unto every man according as he had need.”

There is also the case of Ananias and Sapphira. This couple sold a piece of property and gave part of the proceeds to their local church. When they gave the money, though, they lied and said that they were giving the entire amount that they had received. Although the Lord killed them for lying, it's interesting to notice what Peter said:

Acts 5:4: “Whiles it remained, was it not thine own? and after it was sold, was it not in thine own power? ...”

Nowhere did Peter even hint that they owed a tithe on it to the church. If tithing was required this would have been a great place to mention it, but the passage is silent.

Another passage that has been used to support tithing is this one:

1 Corinthians 16:1: “Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye.
2 Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.
3 And when I come, whomsoever ye shall approve by your letters, them will I send to bring your liberality unto Jerusalem.”

It is important to notice that Paul is asking the Corinthian church to gather together a sum of money that he can send to *destitute people in Jerusalem*. This is *not* being collected for the support of the local church, nor is any amount or percentage specified. Paul is simply asking the Corinthians to get together and provide for the needs of their brothers and sisters in a distant country. This is *not at all* the same thing as being required

to give ten percent of your income to the local church. Once again, if tithing was required then this would have been a good place to mention it, but it wasn't mentioned.

In 1 Corinthians 9 Paul talks at length about giving, and he discusses the fact that it is perfectly right for pastors to receive their income through the generosity of other Christians. Since pastors minister to people's spiritual needs, it makes sense for people to meet the pastor's physical needs:

1 Corinthians 9:9: "For it is written in the law of Moses, Thou shalt not muzzle the mouth of the ox that treadeth out the corn. Doth God take care for oxen?

10 Or saith he it altogether for our sakes? For our sakes, no doubt, this is written: that he that ploweth should plow in hope; and that he that thresheth in hope should be partaker of his hope. ...

14 Even so hath the Lord ordained that they which preach the gospel should live of the gospel."

This would have been a perfect time for Paul to bring up tithing, *but he didn't*. Tithing isn't mentioned anywhere in this chapter. Such a teaching is *entirely absent* from this rather lengthy discussion of giving – and, in fact, it is also absent from *all other discussions on giving in the New Testament*. Do you know how many characters in the Bible followed the modern version of "tithing" and gave 10% of their pre-tax income to their local church? **Zero.** There is not a single case in the Bible of anyone ever doing that.

So what is going on? The answer to this riddle can be found earlier in that very same chapter, which says this:

2 Corinthians 9:6: "But this I say, He which

soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully,

7 Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.”

In the Old Testament the Israelites were *required* to give a tenth of the increase of their crops and herds to the Levites. Anything that they gave above the tithe was a freewill offering, but the tithe was required. If the tithe was given then God would send blessings, and if the tithe was withheld then God would send curses and famine. The tithe was *not* a gift.

In the New Testament things are completely different. God simply wants us to give as we have purposed in our heart, out of love. There is no fixed amount specified, nor does it say that a tenth must be given to the local church before anything can be given to other causes. God wants us to have a heart to meet the needs around us and to give cheerfully out of love. The real issue is the heart, not percentages.

The truth is that *everything* that we have belongs to God. We are stewards, not owners, and are commanded to use our possessions for the honor and glory of God. All of our wealth and energies and hopes and dreams are to be focused on the Lord's kingdom. God doesn't want a tenth of us; He wants *all* of us.

Christians should look at the financial resources they have been given and use them wisely for the Lord's glory. This doesn't just encompass tithing, but everything – paying bills, raising children, investing in education, buying groceries, and so forth. Can't God be glorified when we pay our debts? When we raise our children? When we instruct others in wisdom? When we provide for those in need? When we bring the gospel to those who need it? God made the oceans, the rivers, the trees, and the fields, but too often Christians view life as being mostly secular

with a few religious moments here and there. Being a Christian isn't something that you just do at church; it's the way you live your entire life. It affects how you manage your money, what entertainment you choose, what you do with your free time, how you raise your children, and how you treat your neighbors. For the Christians there is nothing that is purely secular. The Lord has laid a claim to every facet of life, and there is a time for everything.

God wants us to love and enjoy Him with all of our heart, soul, mind, and strength, and to be passionately devoted to following Him and loving our neighbors. That is what life is all about, and that is what life will *always* be about for the rest of time. God does not want a tenth of us; He wants all of us, devoted completely to Him in every way.

It may be that some people can give more and others can give less; in Christ's parables some servants were given more talents than others. God is not nearly as concerned with the *amount* as He is with the *heart*. That is what it is really all about.

FREELY HAVE YOU RECEIVED; FREELY GIVE

The truth is that there is nothing even remotely Biblical about the modern practice of tithing, and pastors who preach tithing are preaching error. The modern practice of tithing bears no resemblance to what the Mosaic Law commanded. No Bible character in the Old or New Testament ever tithed the way that modern pastors command, and no passage in the New Testament commands Christians to give 10% of their pre-tax income to the local church. I think this quote puts it well:

It is very difficult to come up with an exact set of figures on who got how much of the tithes in the

end; but one thing is sure: the Temple in Jerusalem was not collecting 10% of the total income of the people, and at least 1/3 of the tithes were given to support education and poor people in their own community. How anyone with an honest mind can take the Mosaic Law of Tithing and come up with, "10 cents out of every dollar that passes through your hands belongs to the local church", eludes me. (apostasynow)

The great tragedy is that the New Testament actually has a lot to say about how Christians should give, but modern Christians have completely ignored its teachings in order to impose a system that has no Biblical foundation. The truth is that God doesn't want 1% of our net increase, or even 10% of our pre-tax income. Instead God wants us to see ourselves as His servants. He wants us to spend our life working for Him, using everything we have and everything we are for His glory. He wants us to think "I exist to glorify God and advance His kingdom, so how can I use my assets and talents to further that purpose?"

God has entrusted us with many things. What He really wants us to do is to realize that we are *managers*, not owners. Think of your assets as something that God has given to you so that you can invest it for His kingdom. What kind of a return are you giving God? When you settle accounts with Him, is He going to be pleased with your decisions?

PREACH THE WORD

There is one final point that I want to mention. One of the reasons pastors continue to teach tithing, despite its blatantly unbiblical nature, is because they believe they have to have

tithing in order to survive. They think that if they taught what the Bible actually said, giving would drop and they would be unable to make ends meet. In other words, the heresy of tithing brings in a lot of money and no one wants to jeopardize that cash flow.

But God has called us to preach the truth, not hide from it. Refusing to preach the truth because of its potential impact on your bottom line is a very, very dangerous stance for a pastor to take. Am I supposed to believe that you would gladly give your very life for the sake of the gospel, but you find it impossible to preach the truth because it might impact weekly offerings? If your sermons are based around their impact on the church's budget then there are many things you will never say for fear of offending people and driving them off. You will find yourself compromised, unable to preach the entire truth of the Word for fear of how people will respond. The only "hard truths" you will be willing to preach are the socially-acceptable ones that you believe people won't mind hearing.

And make no mistake – God really *does* require you preach the *entire* counsel of God, and to do so both in season (when people want to hear it) and out of season (when it won't go over well). Jesus never hesitated to do this, even though it drove many people away (for example, see John 6:60-66).

That is a very serious matter because God does hold pastors accountable for what they teach (James 3:1). The job of a pastor is to faithfully preach the entire counsel of God, no matter what the consequences. Pastors may fear what would happen if they were honest with their congregations about the Bible's teachings, but I assure you that the wrath of a congregation is a small thing compared to the wrath of an angry God. Each one of us will stand before God and give an account of our lives. The day will come when the truth will be revealed:

1 Corinthians 4:5: "Therefore judge nothing before the time, until the Lord come, who both

will bring to light the hidden things of darkness,
and will make manifest the counsels of the
hearts: and then shall every man have praise of
God.”

When that day comes will you have praise of God, or will you instead find yourself explaining why you sold out your congregation for money? Do you actually trust Him enough to preach the entire Word and let come what may? The apostles preached the whole truth and were willing to die for it. What are you going to do?