

What the Bible Teaches About the Three Tithes (23%)

(Passages from the NAS)

Questions I like to ask about a passage of the Law (the teaching): What does this passage teach about God's character? How does this principle separate "us" from the world's system? What is the blessing inherent in this passage? How does it foreshadow Jesus?

Gen 14:18-20 18 And Melchizedek king of Salem brought out bread and wine; now he was a priest of God Most High. 19 He blessed him and said, "Blessed be Abram of God Most High, Possessor of heaven and earth; 20 And blessed be God Most High, Who has delivered your enemies into your hand." He gave him a tenth of all.

Leviticus 27:30-31

30 "Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the LORD'S; it is holy to the LORD. 31 "If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it.

Tithe #1 Numbers 18:21-26 -- *the general tithe - paid to the Levites to fund the national government and to compensate them for their tabernacle service* 21 "To the sons of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they perform, the service of the tent of meeting. 22 "The sons of Israel shall not come near the tent of meeting again, or they will bear sin and die. 23 "Only the Levites shall perform the service of the tent of meeting, and they shall bear their iniquity; it shall be a perpetual statute throughout your generations, and among the sons of Israel they shall have no inheritance. 24 "For the tithe of the sons of Israel, which they offer as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said concerning them, "They shall have no inheritance among the sons of Israel." 25 Then the LORD spoke to Moses, saying, 26 "Moreover, you shall speak to the Levites and say to them, "When you take from the sons of Israel the tithe which I have given you from them for your inheritance, then you shall present an offering from it to the LORD, a tithe of the tithe.

Deuteronomy 12:17

17 "You are not allowed to eat within your gates the tithe of your grain or new wine or oil, or the firstborn of your herd or flock, or any of your votive offerings which you vow, or your freewill offerings, or the contribution of your hand.

Tithe #2 Deuteronomy 14:22-27 - *the worship tithe to be used for the celebration of convocations of worship at the sanctuary* 22 "You shall surely tithe all the produce from what you sow, which comes out of the field every year. 23 "You shall eat in the presence of the LORD your God, at the place where He chooses to establish His name, the tithe of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always. 24 "If the distance is so great for you that you are not able to bring the tithe, since the place where the LORD your God chooses to set His name is too far away from you when the LORD your God blesses you, 25 then you shall exchange it for money, and bind the money in your hand and go to the place which the LORD your God chooses. 26 "You may spend the money for whatever your heart desires: for oxen, or sheep, or wine, or strong drink, or whatever your heart desires; and there you shall eat in the presence of the LORD your God and rejoice, you and your household. 27 "Also you shall not neglect the Levite who is in your town, for he has no portion or inheritance among you.

Tithe #3 Deuteronomy 14:28-29 - *the welfare tithe - stored up in the individual cities to feed the Levites, the orphan, the widow, and the stranger who lived with the Israelites.* 28 "At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your town. 29 "The Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do.

Deuteronomy 26:12

12 "When you have finished paying all the tithe of your increase in the third year, the year of tithing, then you shall give it to the Levite, to the stranger, to the orphan and to the widow, that they may eat in your towns and be satisfied.

2 Chronicles 31:5-6

5 As soon as the order spread, the sons of Israel provided in abundance the first fruits of grain, new wine, oil, honey and of all the produce of the field; and they brought in abundantly the tithe of all. 6 The sons of Israel and Judah who lived in the cities of Judah also brought in the tithe of oxen and sheep, and the tithe of sacred gifts which were consecrated to the LORD their God, and placed them in heaps.

Nehemiah 10:37

37 We will also bring the first of our dough, our contributions, the fruit of every tree, the new wine and the oil to the priests at the chambers of the house of our God, and the tithe of our ground to the Levites, for the Levites are they who receive the tithes in all the rural towns.

Nehemiah 13:12

12 All Judah then brought the tithe of the grain, wine and oil into the storehouses.

Malachi 3:8-10

8 "Will a man rob God? Yet you are robbing Me! But you say, "How have we robbed You?" In tithes and offerings. 9 "You are cursed with a curse, for you are robbing Me, the whole nation of you! 10 "Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this," says the LORD of hosts, "if I will not open for you the windows of heaven and pour out for you a blessing until it overflows.

Matthew 23:23

23 "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others.

Luke 11:42

42 "But woe to you Pharisees! For you pay tithe of mint and rue and every kind of garden herb, and yet disregard justice and the love of God; but these are the things you should have done without neglecting the others.

*There is thus an obvious apparent discrepancy between the legislation in Leviticus and Deuteronomy. It is harmonized in Jewish tradition, not only theoretically but in practice, by considering the tithes as three different tithes, which are named the First Tithe, the Second Tithe, and the Poor Tithe, which is called also the Third Tithe (Pe'ah, Ma' aseroth, Ma'ser Sheni, Dema'i, Ro'sh ha-shanah; compare Tob 1:7,8; Ant, IV, iv, 3; viii, 8; viii, 22). According to this explanation, after the tithe (the First Tithe) was given to the Levites (of which they had to give the tithe to the priests), a Second Tithe of the remaining nine-tenths had to be set apart and consumed in Jerusalem. Those who lived far from Jerusalem could change this Second Tithe into money with the addition of a 5 th part of its value. Only food, drink or ointment could be bought for the money (Ma' aser Sheni 2:1; compare Deut 14:26). The tithe of cattle belonged to the Second Tithe, and was to be used for the feast in Jerusalem (Zebhachim 5:8). In the 3 rd year the Second Tithe was to be given entirely to the Levites and the poor. But according to Josephus (Ant, IV, viii, 22) the "Poor Tithe" was actually a third one. The priests and the Levites, if landowners, were also obliged to give the Poor Tithe (Pe'ah 1:6). (Inter. Standard Bible Encyclopaedia, Electronic Database Copyright (c)1996 by BibleSoft)

A Generous Agricultural Practice --- Lev 19:9-10 NAS

9 "Now when you reap the harvest of your land, you shall not reap to the very corners of your field, nor shall you gather the gleanings of your harvest. 10 "Nor shall you glean your vineyard, nor shall you gather the fallen fruit of your vineyard; you shall leave them for the needy and for the stranger. I am the LORD your God.

It is my conviction that Old Testament “tithing” is not taught to the gentiles of the New Testament who believed in Jesus. Instead Apostles like Paul implemented a new system of giving that is *generous, purposeful, cheerful, and not under compulsion as were the Old Testament tithes*. The local church is an excellent recipient of one’s giving, but I believe that all giving that supports evangelism, discipleship, and meeting the needs of the poor in Jesus’ name fulfills the New Testament model of “sowing bountifully” in God’s Kingdom. Ultimately, I like to submit to the model promoted by the lead pastor of my local church.

2 Cor 9:6-7 NASB

6 Now this I say, he who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully.

Principle #1: You can’t out-give the Lord. Be generous!

7 Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.

Principle #2: In the New Testament the amount (percentage) of giving is left to the discretion of the individual believer using the following guidelines:

a. He should not give with resentment or under coercion, (the tithes of the Old Testament were compulsory)

b. He should give with a glad heart

I ask young believers to prayerfully pick a percentage of their gross income that they can and will give “cheerfully” to furthering God’s Kingdom and that as God blesses them and increases their faith that they will continue to increase that percentage with *no predetermined ceiling*.

New Testament Passages on Giving from the NIV

Luke 6:38

Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you."

Rom 12:12-13

12 Be joyful in hope, patient in affliction, faithful in prayer. 13 Share with God's people who are in need. Practice hospitality.

1 Cor 9:7-12

7 Who serves as a soldier at his own expense? Who plants a vineyard and does not eat of its grapes? Who tends a flock and does not drink of the milk? 8 Do I say this merely from a human point of view? Doesn't the Law say the same thing? 9 For it is written in the Law of Moses: "Do not muzzle an ox while it is treading out the grain." Is it about oxen that God is concerned? 10 Surely he says this for us, doesn't he? Yes, this was written for us, because when the plowman plows and the thresher threshes, they ought to do so in the hope of sharing in the harvest. 11 If we have sown spiritual seed among you, is it too much if we reap a material harvest from you? 12 If others have this right of support from you, shouldn't we have it all the more? But we did not use this right. On the contrary, we put up with anything rather than hinder the gospel of Christ.

1 Cor 16:1-4

1 Now about the collection for God's people: Do what I told the Galatian churches to do. 2 On the first day of every week, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come no collections will have to be made. 3 Then, when I arrive, I will give letters of introduction to the men you approve and send them with your gift to Jerusalem. 4 If it seems advisable for me to go also, they will accompany me.

Gal 6:6-8

6 Anyone who receives instruction in the word must share all good things with his instructor. 7 Do not be deceived: God cannot be mocked. A man reaps what he sows. 8 The one who sows to please his sinful nature, from that nature will reap destruction; the one who sows to please the Spirit, from the Spirit will reap eternal life.

Eph 4:28

He who has been stealing must steal no longer, but must work, doing something useful with his own hands, that he may have something to share with those in need.

1 Tim 5:17-20

17 The elders who direct the affairs of the church well are worthy of double honor, especially those whose work is preaching and teaching. 18 For the Scripture says, "Do not muzzle the ox while it is treading out the grain," and "The worker deserves his wages." 19 Do not entertain an accusation against an elder unless it is brought by two or three witnesses. 20 Those who sin are to be rebuked publicly, so that the others may take warning.

(from New International Version)

1 Tim 6:17-19

17 Command those who are rich in this present world not to be arrogant nor to put their hope in wealth, which is so uncertain, but to put their hope in God, who richly provides us with everything for our enjoyment. 18 Command them to do good, to be rich in good deeds, and to be

generous and willing to share. 19 In this way they will lay up treasure for themselves as a firm foundation for the coming age, so that they may take hold of the life that is truly life.

2 Tim 2:6-7

6 The hardworking farmer should be the first to receive a share of the crops. 7 Reflect on what I am saying, for the Lord will give you insight into all this.

Titus 3:12-14

12 As soon as I send Artemas or Tychicus to you, do your best to come to me at Nicopolis, because I have decided to winter there. 13 Do everything you can to help Zenas the lawyer and Apollos on their way and see that they have everything they need. 14 Our people must learn to devote themselves to doing what is good, in order that they may provide for daily necessities and not live unproductive lives.

Heb 13:16

And do not forget to do good and to share with others, for with such sacrifices God is pleased

TITHE

In the Old Testament the purpose of the giving of a tenth was to meet the material need of the Levite, the stranger, the fatherless (the orphan), and the widow (Deut 26:12-13). The tithe was an expression of gratitude to God by His people. Basic to tithing was the acknowledgment of God's ownership of everything in the earth.

In the New Testament the words tithe and tithing appear only eight times (Matt 23:23; Luke 11:42; 18:12; Heb 7:5-6,8-9). All of these passages refer to Old Testament usage and to current Jewish practice. Nowhere does the New Testament expressly command Christians to tithe. However, as believers we are to be generous in sharing our material possessions with the poor and for the support of Christian ministry. Christ Himself is our model in giving. Giving is to be voluntary, willing, cheerful, and given in the light of our accountability to God. Giving should be systematic and by no means limited to a tithe of our incomes. We recognize that all we have is from God. We are called to be faithful stewards of all our possessions (Rom 14:12; 1 Cor 9:3-14; 16:1-3; 2 Cor 8:1-9:15).

(from Nelson's Illustrated Bible Dictionary, Copyright (c)1986, Thomas Nelson Publishers)

Question: "What does the Bible say about Christian tithing?"

Answer from GotQuestions.org: Many Christians struggle with the issue of tithing. In some churches tithing is over-emphasized. At the same time, many Christians refuse to submit to the biblical exhortations about making offerings to the Lord. Tithing/giving is intended to be a joy and a blessing. Sadly, that is sometimes not the case in the church today.

Tithing is an Old Testament concept. The tithe was a requirement of the law in which all Israelites were to give 10 percent of everything they earned and grew to the Tabernacle/Temple (Leviticus 27:30; Numbers 18:26; Deuteronomy 14:24; 2 Chronicles 31:5). In fact, the Old Testament Law required multiple tithes which would have pushed

the total to around 23.3 percent, not the 10 percent which is generally considered the tithe amount today. Some understand the Old Testament tithe as a method of taxation to provide for the needs of the priests and Levites in the sacrificial system. The New Testament nowhere commands, or even recommends, that Christians submit to a legalistic tithe system. Paul states that believers should set aside a portion of their income in order to support the church (1 Corinthians 16:1-2).

The New Testament nowhere designates a percentage of income a person should set aside, but only says it is to be “in keeping with income” (1 Corinthians 16:2). Some in the Christian church have taken the 10 percent figure from the Old Testament tithe and applied it as a “recommended minimum” for Christians in their giving. The New Testament talks about the importance and benefits of giving. We are to give as we are able. Sometimes that means giving more than 10 percent; sometimes that may mean giving less. It all depends on the ability of the Christian and the needs of the church. Every Christian should diligently pray and seek God’s wisdom in the matter of participating in tithing and/or how much to give (James 1:5). Above all, all tithes and offerings should be given with pure motives and an attitude of worship to God and service to the body of Christ. “Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver” (2 Corinthians 9:7).

Question: "Does our tithe all have to go to our church or can part of it go to a Christian ministry?"

Answer from GotQuestions.org: This is a difficult issue to discern biblically because the Bible does not mention “special offerings” for Christian causes or parachurch Christian ministries. The Bible simply tells us to give to the Lord (1 Corinthians 16:2; 2 Corinthians 9:7). Yes, most definitely, we should be giving to the church we attend, serve at, and worship in! If a Christian believes the Lord is leading him to give 10%, does that entire 10% have to go to the church, or can it be split between the church and other Christian purposes? Sadly, the answer to this question usually breaks down based on who is responding. Churches / pastors will usually teach that the full 10% should go to the church, and any other Christian giving should be above and beyond the 10%. Christian ministries and causes usually teach that the 10% figure for giving can be divided between churches and ministries according to the Lord’s leading.

So, which view is correct? Even as a parachurch ministry, GotQuestions.org holds that a believer’s primary giving should be to his/her local church with any "additional offerings" to other Christian causes. We do not believe, though, that a believer is legalistically required to give 10% or any other set amount (see Christian Tithing). The Bible instructs believers in Christ to give generously, to give cheerfully, and to give regularly. There is no biblical formula for how to split a tithe between a church and another Christian organization. If a Christian believes the tithe is binding on believers today, the 10% should go to the church (based on the storehouse principle of Malachi

3:10).

Further, if a believer prayerfully decides to give 10% in offerings, we believe he/she can give as the Spirit leads him/her; i.e., 8% to their church and 2% to other Christian causes. What matters is that believers make sacrificial financial offerings to God's work, wherever and in whatever way He leads. Believers should pray for wisdom in regard to how much and to whom God would have them make their offerings.

Question: "What should be done if a husband and wife disagree on tithing / how much to give?"

Answer from GotQuestions.org: When a husband and wife disagree on "tithing" or on how much to give to the local church and other ministries, much conflict can arise. First, it is important to understand that Christians under the New Covenant are under no obligation to tithe 10% of their income. God instituted tithing to Israel in the Old Testament economy. The tithe was a practice even before the law was given (Genesis 14:20), and Leviticus 27:30 says that the people were to tithe of the land, seed or fruit of the trees for it all belongs to the Lord. In Deuteronomy 14:22, Moses relates to the people that God says, "Be sure to set aside a tenth of all that your fields produce each year." The people of Israel were to bring a tenth of all of their increase and give it back to the Lord. The tithe supported the tabernacle and later the temple as well as the priesthood.

Today, our tithes and offerings are a love offering we give to God in thanksgiving for the blessings that we receive as His children. We are not under the law of the Old Testament economy but in the age of grace. Our tithes and offerings are a way to support God's work in our local churches as well as missionary endeavors. The principle is that we cannot out-give God, and He does bless us full measure, pressed down and running over. In other words, when we give from the right spiritual mindset, the blessings returned to us are in good measure (Luke 6:38). However, we cannot walk in disobedience and expect our offerings to make up for that lack. For if we are walking in disobedience, any blessing that would come from giving to the Lord is negated by the wrong heart motive of the giver when the gift is given, and that is the principle behind the failure of the Pharisees.

When we give to the Lord, we are to give out of a cheerful heart. "Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver" (2 Corinthians 9:6-7). Giving out of necessity or giving in order to make up for something lacking will not profit us spiritually, nor will it bring blessing to the household. Believing wives are under the authority of God, and their submission to the Word is doubly important because of the possible inaction of their husbands. Obedience and faithfulness in doing what they know is pleasing to God will be a testimony to their husbands.

In God's order, the husband and the wife are one (Mark 10:8). If there is a disagreement

about giving any offering to God, the wife cannot usurp her husband's authority and give in his place. In so doing, the wife takes the headship authority ([Ephesians 5:22-33](#)) upon herself, and that is outside of God's order. Wives are to walk in obedience to God's command and submit as unto Him ([Ephesians 5:22](#)). That obedience will bring a blessing and the grace to stand in faith. God has a way of getting things done, and we can confidently stand still and watch without taking it upon ourselves to right what we see as wrong. In 1 Samuel we find this eternal principle: "But Samuel replied, 'Does the LORD delight in burnt offerings and sacrifices as much as in obeying the voice of the LORD? To obey is better than sacrifice, and to heed is better than the fat of rams'" ([1 Samuel 15:22](#)).

Question: "Should a Christian tithe off miscellaneous income, e.g. inheritance, gifts, winnings, tax refunds, legal settlements, etc.?"

For an general understanding of the issue of tithing for Christians, please see our article on [Christian tithing](#).

Answer from GotQuestions.org: Whether or not a Christian should give a percentage of an inheritance—or for that matter any source of income—to the church or other Christian ministry is the subject of debate within the Christian community. There is also the question of whether or not an inheritance can even be considered income. As for the amount of our giving, some in the Christian church have taken the 10 percent figure from the Old Testament tithe and applied it as a “recommended minimum” for Christians in their giving. Some say give on what you make before taxes (gross income), and others say give on what is left over after taxes and deductions (net income). Much debate and argument on the details of tithing and giving have needlessly occurred, sometimes even splitting churches and dividing Christians from one another.

It should be remembered that the tithe was a requirement of the Mosaic Law in which all Israelites were to give 10 percent of everything they earned and grew to the Tabernacle/Temple ([Leviticus 27:30](#); [Numbers 18:26](#); [Deuteronomy 14:24](#); [2 Chronicles 31:5](#)). In fact, the Old Testament Law required multiple tithes which would have pushed the total to around 23.3 percent, not the 10 percent which is generally considered the tithe amount today. But the Bible is clear that tithing was part of the Mosaic Law for the nation of Israel, not for all mankind. Just as Christians are not required to sacrifice animals or observe the ceremonial laws regarding washing and other rituals, neither are we required to give a set percentage of our income, regardless of how it is acquired.

The New Testament references giving in [1 Corinthians 16:1-2](#), and there we find the principle for giving for Christians. Paul exhorts the Corinthian church to set money aside “for God’s people,” to do it on the first day of the week, and to save it and set it aside in keeping with the income of the giver. “Income” is not defined, except that in the King James Version, the word is translated “as God has prospered him.” From this we can say that inheritance, gifts, winnings, tax refunds, legal settlements, etc., are part of being prospered by God and should be included in income. But, again, the amount of the

inheritance to be offered is not defined. Another principle for offerings is found in 2 Corinthians 9:6-7 where Paul again exhorts the Corinthian believers to give generously from their hearts, each one deciding before God what to give. Paul explains that it is not the amount or the percentage or the source of the income, but the attitude of the heart that is important to God. Each should give “cheerfully,” not as one under the compulsion of a legalistic mindset or the requirements set down by others. We should never give to get, never give to be noticed, and never give to be spiritually rewarded. If we are in fellowship with God and at peace with our giving, then all is well. As with all things, wisdom should be sought from God, who has promised to give it generously (James 1:5), just as we are to generously and cheerfully give back to Him.

Recommended Resource: Giving and Tithing by Larry Burkett.