

“Will a Man Rob God?” (Malachi 3:8): A Study of Tithing in the Old and New Testaments

ANDREAS J. KÖSTENBERGER AND DAVID A. CROTEAU
SOUTHEASTERN BAPTIST THEOLOGICAL SEMINARY

Is tithing, that is, giving ten percent of one’s income, obligatory for Christians? This first in a series of two articles investigates this question by studying all references to tithing in Scripture. The discussion commences with Old Testament references to tithing prior to the giving of the Mosaic Law, the Mosaic Law, and the historical and prophetic books. This is followed by a study of the three major New Testament passages on tithing. The article concludes that none of the Old or New Testament passages can legitimately be used to argue for the continuation of tithing in the new covenant period.

Key words: tithing, tithe, Levitical tithe, festival tithe, poor tithe, welfare tithe, Mosaic Law, new covenant, law and gospel, Malachi 3:8, Matthew 23:23, Hebrews 7.

The ominous question, “Will a man rob God?” has been plastered on bulletins, offering envelopes, and sermon titles, and has been preached upon enough to make its interpretation seem fairly straightforward. It is true that it is a sin to rob God of what is his, and *of course* we must give our tithes and offerings. However, the issues involved are considerably more complex than many sermons on the subject may suggest. The question of whether or not believers today are to give at least ten percent of their income involves issues such as the continuity or discontinuity between the Testaments; the extent to which the Mosaic Law is still applicable to believers in the new covenant period; the relationship between the Old and New Testaments at large; and the nature of progressive revelation and salvation history.¹

While it is commonly agreed that the Old Testament food laws and the Old Testament practice of circumcision do not carry over into the New Testament era, there is less consensus on other Old Testament practices such as tithing. In an attempt to adjudicate the question of whether or not all New Testament believers are required to give ten percent or more of their income today, we will study all the relevant references to tithing² in the Old and New Testament and assess the applicability of this practice to New Testament believers in light of some of the larger issues mentioned above. We will also discuss New Testament principles for giving that are in effect whether or not they involve giving ten percent of one’s income.

¹See Part Two of this article. For a discussion of tithing in church history, as well as more development of some of the arguments below, see David A. Croteau, “A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era” (Ph.D. diss., Southeastern Baptist Theological Seminary, 2005).

²For the purposes of this present paper, we define “tithe” as “the giving of ten percent of one’s income” (contra Joseph M. Baumgarten, “On the Non-Literal Use of Ma’āšēr/Dekatē,” *JBL* 103 [1984]: 245–51). Hence the question we set out to address is not, “Should New Testament believers give?” or even, “Should New Testament believers give a fixed percentage of their income?” but, “Are all New Testament believers required to give *ten percent* (or more) of their income?”

TITHING IN THE OLD TESTAMENT

For convenience's sake, we will divide the Old Testament's discussion on tithing into three sections: tithing prior to the Mosaic Law; its description in the Mosaic Law; and the few texts that mention tithing after the giving of the Mosaic Law. At the very outset, it should be noted that a comprehensive discussion of the tithe in the Mosaic Law would be incomplete without placing this practice in the context of Israelite worship of Yahweh. While tithing was a part of Israelite worship at large,³ we will limit our discussion to the passages that explicitly refer to tithing, recognizing the overall context in which tithing took place.

Tithing Prior to the Mosaic Law

Three sets of text have been adduced to garner support for the applicability of tithing in the new covenant era, surrounding the practices of Abel, Abraham, and Jacob. The questions that present themselves are as follows. First, do these texts demonstrate the "practice" of tithing before the giving of Law? Second, would the presence or practice of tithing prior to the giving of the Law necessitate that the practice continue? Finally, is there anything parallel to tithing that was practiced prior to the giving of the Law and that was incorporated into the Law which may serve as a point of comparison? Our contention in the present section is this: *The texts that discuss tithing prior to the Mosaic Law do not portray tithing as a systematic, continual practice but as an occasional, even exceptional, form of giving.*

Abel. Why did God accept Abel's sacrifice but not Cain's? That question has been answered in a number of different ways:⁴ (1) Abel sacrificed an animal rather than bringing a different kind of offering;⁵ (2) the quality of the sacrifice was inferior;⁶ (3) Cain's sacrifice was unacceptable owing to a deficiency in his character;⁷ (4) Cain was not the object of God's sovereign election;⁸ and (5) Abel's offering was a tithe. The New Testament adds the insight that

³See, for example, Exod 25:1–2; 35:4–10, 21–22; 36:5–7; Num 18:12; Deut 16:17; 1 Chron 29:9; 16; Prov 3:9–10; 11:24–25; 22:8.

⁴For a discussion of possible interpretations, see Richard S. Hess, "Abel," in *Anchor Bible Dictionary* (ed. David Noel Freedman; New York: Doubleday, 1992), 1.9–10.

⁵See Robert S. Candlish, *An Exposition of Genesis* (Wilmington: Sovereign Grace, 1972), 65. Note also that Scofield views it this way (*The Scofield Reference Bible* [New York: Oxford, 1909], 11).

⁶See Hermann Gunkel, *Genesis* (Macon: Mercer, 1997), 42–43.

⁷See Bruce K. Waltke, "Cain and His Offering," *WTJ* 48 (1986): 370; Umberto Cassuto, *A Commentary on the Book of Genesis* (Jerusalem: Magnes, 1961), 1.205; Kenneth A. Matthews, *Genesis 1–11:26* (NAC; Nashville: Broadman & Holman, 1996), 267–68; John J. Davis, *Paradise to Prison: Studies in Genesis* (Grand Rapids: Baker, 1975), 99. See the comments on a priest's character when offering a sacrifice in Lev 8–9, 26; see also Num 16:15, 1 Sam 26:19, and Isa 1:13. Note also that Augustine, Calvin, and Luther held a similar view; see Jack P. Lewis, "The Offering of Abel (Gen 4:4): A History of Interpretation," *JETS* 37 (1994): 489, 493.

⁸See Gerhard von Rad, *Genesis: A Commentary* (Philadelphia: Westminster, 1974), 104.

Abel's offering was made "in faith," and Cain's was not (Heb 11:4).

The basis for the understanding that Abel's sacrifice was a tithe is the rendering of Gen 4:7 found in the Septuagint,⁹ which suggests that Cain's sacrifice was not accepted because he did not "divide rightly."¹⁰ Yet there are several challenges for the proponents of this view. Not only do they need to argue that the LXX version of Gen 4:7 is more ancient than the MT, they must also show how this reading coheres with Heb 11:4 which reflects the MT. Yet no one has given a convincing demonstration of this, and most scholars rightly opt in favor of the MT over against the LXX at this juncture.¹¹ In any case, "we certainly cannot deduce from the Cain and Abel narrative that the tithe" was a requirement of God at that time.¹²

Abraham. Abraham (Abram) built an altar for God in Gen 13:18. The context shows that Abraham did this in response to God because of the promise God gave to him in Gen 13:14–17. While tithing is not mentioned in this passage, the next time Abraham is shown to worship God, tithing is mentioned. Genesis 14:20 states that Abraham "gave Melchizedek a tenth."¹³ Does this offering refer to a pre-Law tithe? Genesis 14 says nothing about a system or pattern of tithing that had become part of Abraham's worship of God.¹⁴ The remainder of the narrative about

⁹See Stephen Mizell, "The Standard of Giving," *Faith & Mission* 18, no. 3 (2001): 21; Herschel H. Hobbs, *The Gospel of Giving* (Nashville: Broadman, 1954), 13.

¹⁰See Henry Landsell, *The Sacred Tenth or Studies of Tithe-Giving, Ancient and Modern* (2 vols.; Grand Rapids: Baker, 1955), 1.40–41; Arthur Babbs, *The Law of the Tithe As Set Forth in the Old Testament* (New York: Revell, 1912), 25.

¹¹See Matthews, *Genesis 1–11:26*, 269, n. 267, who calls the LXX rendering "imaginative reworking." See also Ephraim A. Speiser, *Genesis* (2d ed.; AB 1; Garden City: Doubleday, 1978), 32. Many of the commentators do not give the LXX reading serious consideration; see Victor P. Hamilton, *The Book of Genesis: Chapters 1–17* (NICOT; Grand Rapids: Eerdmans, 1995), 225; Gordon J. Wenham, *Genesis 1–15* (WBC 1; Waco: Word, 1987), 96–106; and Claus Westermann, *Genesis* (trans. J. Scullion CC; Minneapolis: Augsburg, 1984), 299–301.

¹²Mark A. Snoeberger, "The Pre-Mosaic Tithe: Issues and Implications," *Detroit Baptist Seminary Journal* 5 (2000): 76.

¹³The question arises: Who gave a tithe to whom? The text is not clear. However, with John A. Emerton, "The Riddle of Genesis XIV," *VT* 21 (1971): 407–8, we conclude that Abraham gave Melchizedek the tithe. Consider the following comment by Emerton: "[S]ince the word translated 'tenth' ... is almost invariably used of a sacred payment, and since Melchizedek is said to be a priest, it is natural to suppose that he received the tithe and that Abram paid it." Contra Robert Houston Smith, "Abram and Melchizedek: (Gen 14 18–20)," *ZAW* 77 (1965): 132–34, who suggests that the one paying the tithe was Melchizedek based upon a parallel Ugaritic text, the Kirta legend (*CTV* 1.14–16).

¹⁴See Yehezkel Kaufmann, *The Religion of Israel: From Its Beginnings to the Babylonian Exile* (trans. and abridged Moshe Greenberg; Chicago: University of Chicago Press, 1960), 190.

Abraham does not discuss him tithing.¹⁵ A few factors are present which argue against this being a reference to systematic tithing.

First, the offering in Gen 14:20 was made to Melchizedek, the priest. If Abraham was tithing consistently, who received the other tithes? Did Melchizedek engage in an itinerant ministry and collect tithes on behalf of God?¹⁶ Second, the same verse states that Abraham gave a tenth of what “he recovered.” Hebrews 7:4 refers to Abraham giving a tenth of the “spoils,” not continuously giving a tenth of all of his possessions for the rest of his life. The present passage likewise does not indicate that Abraham continually gave a tenth of his increase.¹⁷ The modifying phrase “he recovered” also suggests that this was a one-time action rather than a continual pattern. Third, some have argued that Abraham was following the Mosaic Law prior to it being given, as it were. However, according to Num 31:27–29, people were commanded to “set apart *one out of every five hundred* [of the spoils] as the LORD’s share” and to give it to the priest as an offering to the LORD. Hence the amount for spoils won in victory stipulated in the Mosaic Law is different from what Abraham actually offered Melchizedek in Gen 14. For this reason the argument that Abraham in Gen 14 gave to Melchizedek a tithe in accordance with the Mosaic Law is invalid, since there a different amount for the giving of spoils is prescribed.

To sum up, then, Abraham gave a tenth of his spoils¹⁸ to Melchizedek; but the Mosaic Law gives a different computation of what is required in victory.¹⁹ The argument that tithing was consistently practiced from at least Abel onward is therefore invalidated at this point. Abraham’s offering is not consistent with the requirements of the Mosaic Law.²⁰ This does not constitute a contradiction. It simply demonstrates that *Abraham’s gift to Melchizedek should be distinguished from the Mosaic Law’s prescriptions for tithing.*

Finally, an argument from silence exists and works in two ways. On the one hand, those who contend that tithing is not mandatory in this time period argue that since the text never states that Abraham tithed continuously, we should take this at face value and conclude that he did not

¹⁵Note how Wenham views Melchizedek in contrast to the king of Sodom. He proposes a chiasmic structure that demonstrates that this passage is *primarily intended* to contrast those two characters: the meanness of the king of Sodom versus the generosity of Melchizedek (*Genesis 1–15*, 315–16, 318). Wenham also suggests that the purpose of the references to both Abraham and Jacob’s tithes was to provide historical support for the practice which was established in the Mosaic Law (*ibid.*, 317). See also Allen P. Ross, “Jacob’s Vision: The Founding of Bethel,” *BSac* 142 (1985): 234; Jacob Milgrom, *Cult and Conscience: The Asham and the Priestly Doctrine of Repentance* (SJLA; Leiden: Brill, 1976), 61.

¹⁶See Snoeberger, “The Pre-Mosaic Tithe,” 78–84, who contends that Melchizedek was most likely the king of the town of Salem and functioned as a priest for that town or clan *only*.

¹⁷See Stuart Murray, *Beyond Tithing* (Carlisle, England: Paternoster, 2002), 68.

¹⁸By “all” is meant that which Abraham took from the kings, not his possessions in general. See Emerton, “The Riddle of Genesis XIV,” 407–8.

¹⁹Cf. Emerton, “The Riddle of Genesis XIV,” 405–6, who maintains that the Gen 14 tithe and the tithe in Deut 14 are different.

²⁰See Ernest L. Martin, *The Tithing Dilemma* (Portland: Associates for Scriptural Knowledge, 1997), 21.

in fact do so. Conversely, those who support the notion that all believers ought to give at least ten percent of their income today claim that the text does not say that Abraham did *not* continue to tithe for the rest of his life, so that we should assume that he did. It is interesting to note in this regard that arguments from silence were commonly used by Jewish rabbis. The rule of interpretation was that “nothing must be regarded as having existed before the time of its first biblical mention.”²¹ Therefore, according to rabbinic interpretation, this would be the first time Abraham, or any biblical character, tithed. The least that we can say from this text, then, is that this is how it probably would have been understood in Judaism, including that of Jesus’ time.

For these reasons the present passage provides no evidence that Abraham continuously tithed. Davis maintains that since no elaboration is given concerning Abraham’s gift, tithing must have been a common practice.²² However, if in fact tithing was common among other nations around that time, no explanation would have been needed.²³ Abraham was never commanded to give a tenth on a regular basis, and there is no evidence that Abraham ever tithed again.²⁴ His giving of a tithe to Melchizedek should therefore be considered a “voluntary reciprocation for the priestly functions performed by Melchizedek and a thank offering given to God for the success of the military excursion.”²⁵ The context of Gen 14:20–24 seems to assume that Abram had the “right to keep the spoils for himself.”²⁶ “Indeed, if Abram’s tithing is any kind of model for Christians, it provides support only for *occasional tithes of unusual sources of income*.”²⁷

Jacob. The case of Jacob, likewise, will be shown not to support the claim that the tithe is of continued relevance. Rather than providing support for the existence of systematic tithing prior to the giving of the Law, the evidence in the present passage points in the opposite direction.²⁸

²¹F. F. Bruce, *The Epistle to the Hebrews* (2d ed.; NICNT; Grand Rapids: Eerdmans, 1990), 159 n. 18. Also affirming this is William L. Lane, *Hebrews 1–8* (WBC 47A; Waco: Word, 1991), 159. Contra Hobbs, *The Gospel of Giving*, 13, who claims that the absence of the command suggests that it was a long established pattern dating back to Abel and Noah.

²²See George B. Davis, “Are Christians Supposed to Tithe,” *CTR* 2 (1987): 87.

²³See Snoeberger, “The Pre-Mosaic Tithe,” 71, who lists the Roman, Greek, Carthaginian, Cretan, Sicilian, Phoenician, Chinese, Babylonian, Akkadian, and Egyptian cultures as ones who had some form of tithing. See also Marvin E. Tate, “Tithing: Legalism or Benchmark?” *RevExp* 70 (1973): 153. Ralph L. Smith, *Micah–Malachi* (WBC 32; Waco: Word, 1984), 333, lists Egyptians, Babylonians, Assyrians, and Canaanites.

²⁴See John MacArthur, Jr., *God’s Plan for Giving* (Chicago: Moody, 1982), 73.

²⁵Snoeberger, “The Pre-Mosaic Tithe,” 86. See also Franz Delitzsch, *A New Commentary on Genesis* (trans. Sophia Taylor; Minneapolis: Klock & Klock, 1978), 1.410.

²⁶Wenham, *Genesis 1–15*, 317.

²⁷Murray, *Beyond Tithing*, 69 (emphasis added).

²⁸Note, however, the silence in Mizell, “The Standard of Giving,” 21–36, concerning Jacob’s tithe.

In Gen 28:22, Jacob promised to give God a tithe. In context, however, it appears that Jacob's vow shows his lack of trust in God's word.²⁹ Jacob stopped for the night on his way to Haran (Gen 28:10). While sleeping he had a dream, in which God promised six things (Gen 28:13–15): (1) to give Jacob the land on which he had lain down to rest; (2) that his offspring would be great in number; (3) that his descendants would bless the families of the earth; (4) that God would stay with Jacob; (5) that God would keep Jacob safe in his journeys; and (6) that God would bring him back to the land on which he had lain down to rest. In closing, God reassures Jacob that these things will happen and that he will not leave him.

Jacob, however, responds in fear, erecting an altar and naming the place "Bethel." Jacob's vow is very revealing in that it is a conditional vow. "If" God does what he asks, "then" he will do the following. The "conditions" placed upon God in Gen 28:20–22 are as follows: (1) if God will stay with Jacob; (2) if God will keep him safe on his current journey; (3) if God will provide him with food and clothes; and (4) if he returns home. God had already promised to fulfill three of these four conditions, and the fulfillment of the fourth seems to be assumed.³⁰ The "then" part³¹ of Jacob's vow included: (1) Yahweh will be his God; (2) the pillar will be God's house; and (3) he will give a tenth of all that God gives him.

While narratives in the Old Testament can serve as examples of faith for all believers (see Heb 11), this is not one of those examples. Interpreters need to read these narratives critically; not every text presents the patriarchs or kings positively.³² For example, it is commonly accepted that although David (and Solomon) had many wives, this was never approved by God. David's marriages to multiple wives are therefore not to be construed as a positive example. A description of a historical account does not necessarily indicate that these actions are prescribed or even commendable. Similarly, the present account involving Jacob should not be read as suggesting that Christians ought to emulate Jacob's behavior.³³ Rather, it teaches believers to avoid spiritual immaturity or unbelief.³⁴ Verse 22 could be construed as associating Jacob with a "bribe . . . to buy God's blessing."³⁵ Jacob also seems to have been a specialist in the area of

²⁹Contra Walter Brueggemann, *Genesis: A Bible Commentary for Teaching and Preaching* (IBC; Atlanta: John Knox, 1982), 246, who believes Jacob is now trusting, repentant, and believing; he has put aside fear and guilt. But even Brueggemann recognizes the "if" clause in the present passage: "Jacob will be Jacob. Even in this solemn moment, he still sounds like a bargain-hunter. He still adds an 'if' (v. 20)" (ibid., 248).

³⁰This is also noticed by Snoeberger, "The Pre-Mosaic Tithe," 88–89.

³¹Contra Hamilton, *The Book of Genesis: Chapters 18–50* (NICOT; Grand Rapids: Eerdmans, 1995), 248.

³²See Gordon J. Wenham, *Genesis 16–50* (WBC 2; Waco: Word, 1994), 223–25, who, along with most scholars, views Jacob as being portrayed positively. Contra Snoeberger, "The Pre-Mosaic Tithe," 89.

³³So MacArthur, *God's Plan for Giving*, 74.

³⁴John MacArthur, Jr., *Whose Money is it Anyway?* (Waco: Word, 2000), 103.

³⁵Ibid., 103. Contra Ross, "Jacob's Vision," 233, who says: "Vows were not made to induce God to do something He was not willing to do. They were made to bind the worshiper to the performance of some acknowledged duty.

negotiation (see Gen 25:29–34; 29:18).³⁶ In fact, he does not appear to be converted yet in the present passage.³⁷ First, Jacob’s reaction is not one of awe, but rather terror or fear.³⁸ Second, Jacob shows ignorance of God’s presence in Gen 28:16. Third, the present is the only example of a theophany among the patriarchs to which the response was fear. Fourth, the conditions Jacob placed upon God also speak against Jacob’s conversion. Finally, Jacob’s conversion appears to have taken place when he wrestled with God (Gen 32:24–30), not in his dream in Gen 28.

Did Jacob fulfill his vow? Nowhere in Genesis is Jacob ever recorded as giving this tithe to God.³⁹ “No details are given as to why Jacob specified a tenth,” nor “how the tithe would be given,” nor “to whom the tithe would be given.”⁴⁰ These questions pose a puzzling problem for tithing advocates. While Jacob did return to Bethel (see Gen 35:1–15), it was only after God prompted him to do so. He made an altar and poured a drink offering and oil on it, but no mention is made of him tithing. The assertion that Jacob was acting in unbelief when making his vow to tithe and that there is no subsequent mention of his vow being fulfilled provides a weak foundation for the presence of the tithe prior to the giving of the Mosaic Law.⁴¹ It appears more likely that Jacob, with his vow to tithe, was either following in the footsteps of Abraham or borrowing a practice from the surrounding pagan nations.⁴² Jacob’s “ifs” in the contract detract

Jacob made his vow on the basis of what God had guaranteed to do. So he was taking God at His word and binding himself to reciprocate with his own dedication.”

³⁶So Murray, *Beyond Tithing*, 69. See also Brueggeman, *Genesis*, 248.

³⁷See Snoeberger, “The Pre-Mosaic Tithe,” 89, for the following discussion.

³⁸The next three times this Hebrew word (**ary**) is used in conjunction with Jacob it refers to fear or terror. See Gen. 31:31; 32:7, 11. Contra Wenham, *Genesis 16–50*, 223. Hamilton, *The Book of Genesis: Chapters 18–50*, 245, says that the closest picture of Jacob’s fear in Genesis is of Adam in 3:10. Ross, “Jacob’s Vision,” 231, says in this context it refers to a “worshipful fear,” especially since it precedes a “worshipful act.”

³⁹See Murray, *Beyond Tithing*, 70. See also Augustine Pagolu, *The Religion of the Patriarchs* (JSOTSup 277; Sheffield: Sheffield Academic Press, 1999), 172, who says that the text of Genesis “shows no concern that Abraham paid his tithe to a pagan king, or whether Jacob ever paid his promised tithes at all.”

⁴⁰Davis, “Are Christians Supposed to Tithe,” 87. It should be mentioned that Davis has no problem with this lack of references; he dismisses these questions without attempting to answer them.

⁴¹However, Ross, “Jacob’s Vision,” 234, contends that Jacob’s “acts formed a pattern for later worshipers to follow in the offering of their devotion and their substance to God.” The question of whether or not Jacob’s *promise to tithe* “formed a pattern” is probably too much to ask of the text. First, we never see Jacob fulfill this promise. Second, Jacob never develops a “pattern” of tithing himself.

⁴²See Snoeberger, “The Pre-Mosaic Tithe,” 92. Note that Thomas J. Whartenby, Jr., “Genesis 28:10–22,” *Int* 45 (1991): 404, who generally views Jacob positively in this passage, concludes by saying: “The man who has always lived by his wits now seeks to strike a bargain. To the God who made gracious and unconditional promises, Jacob makes a very guarded and conditional vow: If you deliver, I will serve.”

from this being a universal Law. It is doubtful that Jacob would have put a condition on something he believed to be a law from God.⁴³

Conclusion

The evidence from the period prior to the Mosaic Law suggests that no system of tithing was in place. No command to tithe is recorded, and thus the evidence that any systematic tithing existed prior to the giving of the Law is scarce if not non-existing. What is more, all giving discussed prior to the Mosaic Law is voluntary.⁴⁴ In fact, many passages *throughout* the Old Testament discuss voluntary giving.⁴⁵ Involuntary giving existed as well, one example being a twenty percent tax in Egypt.⁴⁶ Joseph, second only to Pharaoh, collected a twenty percent tax because of the coming drought. This tax was given to the Egyptian government.⁴⁷ Voluntary giving “is directed toward the Lord in an attitude of love and sacrifice,” and involuntary giving “is given to the national entity for the supply of the needs of the people.”⁴⁸

However, since much of the argument is based upon silence, there remains the possibility that tithing did exist. This is not problematic. Another custom existed before the Law, was incorporated into the Law, but is not necessary in the new covenant: circumcision.⁴⁹ There is virtually no controversy in modern-day Christianity over the necessity of circumcision; it is not a requirement for Christians. Circumcision is first recorded as a command of God for Abraham and his descendants (Gen 17:10–14). The practice was later incorporated into the Law in Lev 12:3.⁵⁰ Verhoef, commenting along these lines, contends that a “pre-Mosaic custom does not, as a matter of course, transcend the Old Testament dispensation, becoming an element of the

⁴³See Martin, *The Tithing Dilemma*, 22, who adds that “[n]o one treats known Laws in such a fashion.”

⁴⁴However, according to Milgrom, *Cult and Conscience*, 61, while Abraham’s and Jacob’s tithes may have been voluntary, the narratives may have had an etiological purpose: “to prove that the rights of these two sanctuaries are hallowed by tradition, traceable in fact to the patriarchs themselves.” They would then be evidence for annual compulsory tithing.

⁴⁵Unfortunately, space does not permit a treatment of the following texts, none of which deal directly with tithing: Exod 25:1–2; 35:4–10, 21–22a; 36:5–7; Num 18:12; Deut 16:17; 1 Chron 29:9, 16; Prov 3:9–10; 11:24–25.

⁴⁶See Gen 41:34; 47:24.

⁴⁷It seems interesting that the tax before the Law was 20 percent, during the Law it was about 20 to 23 1/3 percent, and now, in the United States, the federal income tax for the average American family ranges from approximately 20 to 30 percent.

⁴⁸MacArthur, *God’s Plan for Giving*, 75.

⁴⁹Gen 4:4; 8:20; 15:9; 22:13; 31:54; 35:14; 46:1; Exod 10:25.

⁵⁰See Jesus’ statement that “Moses gave you circumcision (not that it is from Moses, but from the fathers)” in John 7:22. Circumcision was practiced among ancient peoples hundreds of years before the requirement surfaces in Gen 17. See Robert G. Hall, “Circumcision,” in *Anchor Bible Dictionary* (ed. David Noel Freedman; New York: Doubleday, 1992), 1.1025 (who traces it back to the third millennium B.C. in Syria and twenty-third century B.C. in Egypt).

universal and timeless moral code.”⁵¹ Therefore, the existence of a practice prior to the giving of the Law as well as subsequent to it does not *necessarily* prove that it was meant to continue into the new covenant period. The assertion is inadequate that, because tithing existed prior to the giving of the Mosaic Law, it must continue to be practiced by God’s people in later periods.

Tithing in the Mosaic Law

There are three major passages related to tithing in the Mosaic Law: Lev 27:30–33; Num 18:21; and Deut 14:22–29. Each passage needs to be examined to see whether God commanded the Israelites to render one, two, three, or four tithes. The primary key to identifying how many separate tithes existed within the Mosaic Law (i.e., if there was more than one tithe) is the description of their nature and purpose in the respective passage.⁵²

The Levitical Tithe. In the Mosaic Law, the Levites stood between Israel and God, offering daily sacrifices for sin. Numbers 18:21 and Lev 27:30–33 declare that the Levites will receive the tithe for their services as payment for bearing this burden and for not getting an inheritance of land.⁵³ These verses should not be regarded as marking the introduction of this concept into Israelite culture, but as the codification of “a new expression of the ancient Near Eastern tithe infused with theological significance for the new political entity of Israel.”⁵⁴ The tithes took the form of animals, land, seed, and fruit. While land, seed, and fruit could be redeemed with money by adding twenty percent, animals could not.⁵⁵ This offering was compulsory.⁵⁶ These tithes were used for the livelihood of the Levites, who would then give one-tenth of their tithes to the priests.

If this tithe is still binding today, are Christians supposed to give a tenth of everything? If someone has a garden, should they bring one out of every ten tomatoes or jalapeño peppers?⁵⁷ If

⁵¹Pieter Verhoef, “Tithing: A Hermeneutical Consideration,” in *The Law and the Prophets: Old Testament Studies Prepared in Honor of O. T. Allis* (ed. John H. Skilton; Phillipsburg, N.J.: Presbyterian and Reformed, 1974), 122.

⁵²We should note now that when investigating the laws in the Mosaic system, one should pay close attention to the underlying reasons for the Law, as this may be a clue to how the Law applies in the new covenant period.

⁵³See T. Miles Bennett, “Malachi,” in *The Broadman Bible Commentary* (vol. 7; ed. Clifton J. Allen; Nashville: Broadman, 1972), 389.

⁵⁴Snoeberger, “The Pre-Mosaic Tithe,” 71. See also Mark F. Rooker, *Leviticus* (NAC 3A; Nashville: Broadman and Holman, 2000), 328, who says this text systematizes “an earlier practice.”

⁵⁵See John E. Hartley, *Leviticus* (WBC 4; Waco: Word, 1992), 485; Ralph L. Smith, “The Tithe,” *Biblical Illustrator* 7, no. 4 (1981): 22.

⁵⁶See Jacob Milgrom, *Numbers* (The JPS Torah Commentary; Philadelphia: Jewish Publication Society, 1990), 433; idem, *Cult and Conscience*, 55–56.

⁵⁷Such thinking is not restricted to the distant past. See Vedanayakam S. Azariah, *Christian Giving* (New York: American Book–Stratford Press, 1955), 90–91, who suggests that Christians tithe items such as eggs, rice, wheat, buffalo, cows, and so on.

not, should they give the value plus twenty percent? If a Christian is a cattle rancher, should he bring every tenth animal to the church on Sunday when he tithes? These questions reveal the difficulty in bringing the tithe into the new covenant period. They should not be overlooked as absurd, but dealt with seriously. As Blomberg notes, “It is also important to remember the unique relationship between tithes and offerings and the temple cult. Without a similar centre for bloody sacrifices today, one cannot simply transfer all principles for giving to God’s sanctuary in the Old Testament to church budgets in the New Testament age!”⁵⁸

The Festival Tithe. Deuteronomy 14:22–27 describes a second tithe.⁵⁹ This tithe can be distinguished from the tithe in Num 18:21. In Num 18, the tithe was given to the Levites so they could live since they were ministering to Israel; in Deut 14:22–27 those who brought the tithe are described as partakers of it. Deuteronomy 14:22 and 26 say, “You shall eat in the presence of the LORD.” Also, the Deuteronomic tithe remains “the property of the original owner.”⁶⁰ This section describes how the feasts of Israel were to occur. On the prescribed days, the Israelites would go to the place determined by the LORD (Jerusalem) and celebrate the feasts. They were to either bring their second tithe with them or sell it for money and buy whatever they wanted (“their heart’s desire”) to eat. The Israelites were exhorted to share with the Levites. MacArthur calls it “a national potluck.”⁶¹ This tithe would not be able to provide for the Levites’ livelihood.

⁵⁸Craig L. Blomberg, *Neither Poverty nor Riches: A Biblical Theology of Possessions* (Downers Grove: InterVarsity Press, 1999), 80. Note Edward A. Powell and Rousas J. Rushdoony, *Tithing and Dominion* (Vallecito: Ross House Books, 1979), 11, who claim that all who hold that tithing is no longer obligatory are pressing some form of dispensationalism which, in all forms, “does violence to the meaning and unity of Scripture.”

⁵⁹Contra Eugene H. Merrill, *Deuteronomy* (NAC; Nashville: Broadman & Holman, 1994), 240–41, who describes the Festival Tithe as the foundational tithe, and the Poor Tithe and Levitical Tithe as being synonymous and replacing the Festival Tithe every third year. While Peter C. Craigie, *The Book of Deuteronomy* (NICOT; Grand Rapids: Eerdmans, 1976), 233, is not entirely clear on his view, he does contrast this tithe with the one mentioned in Num 18 and Lev 27. Kaufmann’s (*Religion of Israel*, 189) analysis of tithes in the Mosaic Law reveals that there were three distinct tithe Laws: Lev 27, Num 18, and Deut 14. However, due to his redactional views concerning the Pentateuch, Kaufmann believes that none of the tithes were enacted at the same time; they were all written at different time periods for different groups (see *ibid.*, 190–91). Therefore, according to Kauffmann, Lev 27 was the original tithe Law, but was incomprehensible to later generations. This was followed by the Num 18 tithe, and finally by the Deut 14 tithe (see *ibid.*, 189–93). Similarly, Milgrom, *Numbers*, 435, envisions an evolutionary process in Israel’s tithing system: “Thus the Pentateuchal codes affirm that the tithe beneficiary has undergone two changes—from the sanctuary to the Levite to the owner.” Both Kaufmann and Milgrom were unable to assimilate the three tithing passages into one coherent tithe. While many of them turn to JEDP theories, we see a better solution in multiple tithes. Pieter A. Verhoef, *The Books of Haggai and Malachi* (NICOT; Grand Rapids: Eerdmans, 1987), 304, observes that “[c]onservative theologians are inclined to endorse the traditional Jewish interpretation in accepting two different kinds of tithes.”

⁶⁰Roland de Vaux, *Ancient Israel: Its Life and Institutions* (trans. John McHugh; New York: McGraw-Hill, 1961), 1.214.

⁶¹MacArthur, *God’s Plan for Giving*, 76.

The Poor Tithe (or Welfare Tithe). Deuteronomy 14:28–29 describes another tithe. This third tithe can be distinguished⁶² from the previous two by the facts that (1) it was offered every third year; and (2) it was intended for the Levite, foreigner, orphan, and widow.⁶³ The previous tithes were to be given either every year or during feasts; this third tithe was to be offered every third year. The previous tithes were mostly for the Levites' sustenance; this third tithe was not for the Levites only.⁶⁴ If the Poor Tithe replaced the Levitical Tithe every third year, then how were the Levites sustained that year? Also, if the Poor Tithe replaced the Festival Tithe every third year, did the Israelites just ignore the prescribed feasts in those years? Such a theory creates more problems than it solves.

Conclusion

The above investigation of references to tithes in the Pentateuch has yielded the following results. First, it appears that *the annual tithe of the Israelites surpassed ten percent of their income, actually totaling more than twenty percent.* The *Levitical Tithe* was ten percent of the Israelites' income. The *Festival Tithe* was another ten percent of a person's income (or of the remaining ninety percent after the Levitical Tithe had been paid), with both of these tithes totaling twenty (or nineteen) percent of a person's income. Finally, the *Poor Tithe* averaged 3 1/3 percent every year. This adds up to a total of approximately 23 1/3 (or 22 1/3) percent of people's overall income. Differences exist among those who have calculated the percentages.⁶⁵ Regardless of the total, it should be clear that the Israelites gave more than ten percent.

⁶²See de Vaux, *Ancient Israel*, 2.405; Murray, *Beyond Tithing*, 76. Contra Craigie, *Deuteronomy*, 233–34.

⁶³Contra Merrill, *Deuteronomy*, 242, who says that this third tithe had as its purpose to provide for the Levites (and their families) while away from the sanctuary. However, this neglects the reference to foreigners, orphans, and widows.

⁶⁴Contra Brian K. Morley, "Tithe, Tithing," in *Evangelical Dictionary of Biblical Theology* (ed. Walter A. Elwell; Grand Rapids: Baker, 1996), 780: "The difference between instructions in Deuteronomy and Numbers led some rabbis to believe that there were two tithes each year, one for the Levite and one to be eaten before the Lord. Yet it is unlikely that the text would institute a second tithe the way it does, without introduction or clarification. Some also believed that the triennial tithe was additional, making a total of three tithes. But it is unlikely that the person who offered it would have to affirm that such tithe was given properly while saying nothing of the first, or primary tithe." He explains the differences by saying that Numbers and Deuteronomy were written at different times for different circumstances. However, clarification may not have been needed if this was the codification of already existing practices. See also William Hendriksen and Simon J. Kistemaker, *New Testament Commentary: Exposition of Thessalonians, the Pastorals, and Hebrews* (Grand Rapids: Baker, 1995), 187, for support of the relationship between taxes and tithing. Murray, *Beyond Tithing*, 74, poses (but does not answer) the question of a multiplicity of tithes. Rooker, *Leviticus*, 328, sees three distinct tithes. For ancient testimony regarding three tithes, see Josephus, *Ant.* 4.8.22; Tob 1:6–9; *m. Ma'as.* and *m. Ma'as Š.*

⁶⁵For example, MacArthur, *God's Plan for Giving*, 77, approximates twenty-five percent, including in his calculation the involuntary giving required by Lev 19:9–10 ("gleanings"), Neh 10:32–33 (temple tax), Exod 23:10–11 (the Sabbath year), and Deut 15:1–2, 9 (setting aside of debts in the Sabbath year). Blomberg, *Neither Poverty nor Riches*, 89, concurring with the present analysis, mentions that the Jews were paying out more than 23 1/3 percent in tithes and other offerings. Mizell, "The Standard of Giving," 25, says twenty percent. A. R. Fagan, *What the Bible Says About Stewardship* (Nashville: Convention Press, 1976), 50, says about twenty-five percent. Also,

Second, historically speaking, Judaism around the time of Christ understood the Old Testament as *prescribing* multiple tithes.⁶⁶ For example, the apocryphal book Tobit 1:6–8 indicates that the main character, Tobit, paid three separate tithes.⁶⁷ Josephus wrote concerning tithing that “[i]n addition to the two tithes which I have already directed you are to pay each year, the one for the Levites and the other for the festivals, you should devote a third every third year to the distribution of such things as are lacking to widowed women and orphan children” (*Ant.* 4.8.22). Josephus’s clear explanation is that in years three and six of the seven-year cycle, three tithes were to be paid by the Jews. The Mishnah, for its part, describes three tithes: First Tithe,⁶⁸ Second Tithe,⁶⁹ and the Poor Tithe. The Poor Tithe, as described in Deut 14:28–30, replaced the Second Tithe in the third and sixth year of the seven-year cycle.⁷⁰ Thus the Mishnah differs from both Tobit and Josephus. However, all three sources hold to multiple tithes. Though some may dispute whether or not Judaism around the time of Christ was correct in its understanding of the Old Testament commandments regarding tithing, it should be noted that this understanding is never challenged in the New Testament. If the New Testament writers carried over tithing into the new covenant era, then their understanding most likely would have been that of two or three tithes. We have not been able to locate *any* document that suggests that first-century Judaism held to a single tithe.

Third, the tithes were given to the Levites. Since there are no Levites in the church today, the argument is sometimes made that pastors have taken the place of Levites and that they should therefore be the primary beneficiaries of the tithe. Yet “no one else [besides the Levites] had the slightest authority to receive that tithe.”⁷¹ More importantly, the priests, a group within the Levites, served as mediators between God and people, yet the New Testament teaches that there

Baumgarten, “On the Non-Literal Use,” 245–51, argues that “tithe” became a technical term not referring to ten percent but to a consecrated gift offered to God. While his argument is interesting, it fails to convince.

⁶⁶Murray, *Beyond Tithing*, 90 (emphasis added). This conclusion is reached after an analysis of the Apocrypha, Josephus, the Mishnah, and the Talmud.

⁶⁷De Vaux, *Ancient Israel*, 2.405; Smith, “Tithe,” 23. It should be noted that de Vaux’s reconstruction has the Deuteronomic tithe Laws being written after Nehemiah (re)instituted the Num 18 tithe Law. Tobit was probably written by a Jew (so Bruce M. Metzger and Roland E. Murphy, eds., *The New Oxford Annotated Apocrypha: New Revised Standard Version* [New York: Oxford University Press, 1991], 2; Larry R. Helyer, *Exploring Jewish Literature of the Second Temple Period: A Guide for New Testament Students* [Downers Grove: InterVarsity Press, 2002], 45) in Palestine (so Metzger and Murphy, *Apocrypha*, 2) or the eastern Diaspora (so Helyer, *Jewish Literature*, 45), before 100 B.C. (so Daniel J. Harrington, *Invitation to the Apocrypha* [Grand Rapids: Eerdmans, 1999], 12).

⁶⁸For the rules concerning the First Tithe, see *m. Ma’as’*. 1.1–5.8.

⁶⁹For the rules concerning the Second Tithe, see *m. Ma’as’ Š*. 1.1–5.15.

⁷⁰This interpretation of the Mishnah’s stance on the Poor Tithe is supported by the editorial comments in Herbert Danby, *The Mishnah: Translated from the Hebrew with Introduction and Brief Explanatory Notes* (New York: Oxford University Press, 1933), 15, n. 6; 73, n. 6.

⁷¹Martin, *The Tithing Dilemma*, 11.

is only one mediator “between God and people, the man Christ Jesus” (1 Tim 2:5). For this reason it is deeply problematic when pastors are said to replace priests in the New Testament church, not the least because this compromises the New Testament teaching on the priesthood of all believers (cf. Rom 12:1; Heb 10:22; 1 Pet 2:5, 9; Rev 5:20; 20:6).⁷²

Fourth, the Poor Tithe was given to the Levites, foreigners, orphans, and widows. This tithe may have been a substitute for the Festival Tithe, or, more likely, was another tithe paid every three years. Both the Old and New Testaments show a deep concern for those who minister, foreigners, orphans, widows, and the poor in general.

Tithing in the Old Testament Historical and Prophetic Books

After the Pentateuch, tithing is mentioned in seven passages: 2 Chron 31:5–6, 12; Neh 10:38–39; 12:44–47; 13:5, 12; Amos 4:4; and Mal 3:8.⁷³ Each passage will now be examined in canonical order.

2 Chronicles 31:5–6. The passage in 2 Chronicles does not add significantly to the discussion on tithing. Similar to the situation in Nehemiah, Hezekiah (see v. 2) commanded that tithing begin again. The response of the people was abundant giving, as they obeyed the Law. Tithing of both harvested (v. 5) and animal (v. 6) items are mentioned. Verse 6 also mentions that the tithes of the “holy” are “sacred” things. According to Payne, this refers to “these token portions of the offerings that became the property of the priests who presented them.”⁷⁴

Amos 4. In Amos 4:1–3, the prophet exposes the “insensitive, coarse, indulgent life of the wealthy women of Samaria and Jerusalem.”⁷⁵ These women, whose husbands were already oppressing the poor, encouraged their husbands to oppress them even more. But God makes an oath that judgment will come upon them. Amos 4:4 describes, however, that these oppressors still attended worship! Amos sarcastically calls them to worship at Bethel.⁷⁶

One view of this verse is that Amos was exaggerating: while sacrifices were to be brought once a year, he says to bring them every day; while tithes were to be brought once every three years (if this is a reference to Deut 14:28), he stipulates every three days. However, Smith thinks the reference is to the typical procedure of a pilgrimage to a shrine. The first day would

⁷²For the importance of this doctrine in Baptist history, see J. Terry Young, “Baptists and the Priesthood of Believers,” *The Theological Educator* 53 (1996): 19–29, who explains its significance for ecclesiology and soteriology. See also Paul Ellingworth, “Priests,” in *New Dictionary of Biblical Theology* (eds. T. Desmond Alexander and Brian S. Rosner; Downers Grove: InterVarsity Press, 2000), 700.

⁷³Note that no mention of tithing occurs in the Wisdom Literature (though Proverbs contains many verses on giving and money matters) and the Major Prophets.

⁷⁴J. Barton Payne, “1 and 2 Chronicles,” in *Expositor’s Bible Commentary* (vol. 4; ed. Frank E. Gaebelin; Grand Rapids: Zondervan, 1988), 539.

⁷⁵Ralph L. Smith, “Amos,” in *The Broadman Bible Commentary* (vol. 7; Nashville: Broadman, 1972), 103.

⁷⁶*Ibid.*, 104.

include animal sacrifices, and on the third day the tithes would be presented.⁷⁷ McComiskey, acknowledging the practice of the cult center at the time, nonetheless believes that Amos was using hyperbole: “It is as though he was telling them that even if they sacrificed every morning and tithed every three days so that they had something to boast about, in the end they were only engaging in acts of rebellion against God.”⁷⁸

In any case, these tithes were being offered at an altar in Bethel, the very place where Jacob made his vow. After the split of the Northern and Southern Kingdoms, Jeroboam set up altars in Bethel and Dan to provide places of worship for Israel other than Jerusalem (1 Kgs 12:26–33). What is more, he appointed priests that were not in the lineage of Levi (1 Kgs 12:31). For this reason the description of tithing in Bethel has minimal impact on the understanding of tithes in the Mosaic Law because these tithes were of a different kind. This is a further illustration of the proliferation of distinct tithing laws throughout the ancient Near East.

The message of the prophet Amos regarding tithes in some ways anticipates Jesus’ message in Matt 23:23 and Luke 18:9–14 that his contemporaries ought not to neglect the weightier matters of the Law, or their tithing will essentially be in vain. As Rooker puts it, people were placing “an imbalanced value on the giving of the tithe”⁷⁹ while disregarding other responsibilities.

Nehemiah 10:37–39; 13:5, 12. Nehemiah 10:32–39 is a commitment for Israel to the support of the Temple and those serving there.⁸⁰ In this passage, Nehemiah imposes a tax, to be paid yearly, of a third part of a shekel.⁸¹ This was a tax, first, used for various items in the Temple (see Neh 10:33). It was completely separate from the tithe. This tax had become necessary because the subsidy from Persia was inadequate and the Davidic dynasty could no longer help.⁸²

Second, people were also required to bring firewood for the perpetual fire in the Temple. Third, Nehemiah commanded them to bring their firstfruits. The firstfruits went to those caring for the Temple and were the first crops to come up out of the ground;⁸³ no crop could be eaten until the firstfruits had been offered.⁸⁴

⁷⁷Smith, “Amos,” 105.

⁷⁸Thomas Edward McComiskey, “Amos,” in *Expositor’s Bible Commentary* (vol. 7; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1985), 305.

⁷⁹Rooker, *Leviticus*, 328.

⁸⁰Emmett Willard Hamrick, “Ezra–Nehemiah,” in *The Broadman Bible Commentary* (vol. 3; Nashville: Broadman, 1970), 495.

⁸¹For an adequate explanation of this offering with its possible mention in Exodus and Matthew and the controversy regarding the amount, see Edwin Yamauchi, “Nehemiah,” in *Expositor’s Bible Commentary* (vol. 7; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1988), 742, and Raymond A. Bowman and Charles W. Gilkey, “Nehemiah,” in *The Interpreter’s Bible* (vol. 3; ed. G. Buttrick; New York: Abingdon, 1954), 764.

⁸²Hamrick, “Ezra–Nehemiah,” 495.

In Neh 10:37, the Levites are described as going out to the towns and collecting the tithes (as opposed to having the tithes brought to them).⁸⁵ A priest was to accompany the Levites during their collection, and the Levites, when they brought the tithe back to the Temple, were to give a “tithe of the tithes” (v. 38) to support the “priests that minister, and the gatekeepers and the singers” (v. 39).

Nehemiah 13:5–12 describes the situation in which Nehemiah found the Temple and Levites upon his return from Persia.⁸⁶ The Levites had not been receiving their portion and had returned to their fields to survive, thus neglecting the house of God. Nehemiah appointed faithful men to oversee the collection to make sure it was done properly (Neh 13:13). Interestingly, no tithe of the livestock is mentioned.⁸⁷

This passage raises some interesting questions for those who say that tithing continues. Does the tax Nehemiah imposed in Neh 10:33 continue (obviously not 1/3 of a shekel, but in some equivalent amount)? Is there any parallel to supplying firewood for the Temple?⁸⁸ How does the firstfruits command apply? Finally, and most intriguingly, should pastors (who have replaced the Levites/priests) go out to collect the tithes to make sure they are being paid? The problem during Nehemiah’s time was that the people were not bringing in the tithes, so his solution was to go and collect the tithes. Today’s church, too, has those who are delinquent in paying their tithes.⁸⁹ If tithing continues into the present administration, and a church has a problem with members not tithing, should the pastors go and collect the tithes as Nehemiah prescribed for his time?

Nehemiah provides some valuable information for the Malachi text. The background for Malachi is the period between Nehemiah’s visits to Jerusalem. As mentioned above, when Nehemiah left Palestine for a time, the people ceased to tithe, and the temple staff had to leave the temple to support itself. When Nehemiah returned, he made sure tithing began again (Neh 13:12).⁹⁰

⁸³The Torah actually only lists seven kinds of plants that applied to the “firstfruits law” (cf. Exod 23:19; 34:26; Lev 19:23–24; Num 18:13; Deut 26:1–11). See Yamauchi, “Nehemiah,” 743.

⁸⁴Hamrick, “Ezra–Nehemiah,” 496.

⁸⁵Bowman and Gilkey, “Nehemiah,” 768, point out the inadequacy of the translation in Neh 10:37 and prefer, rather than the Levites going out to the *towns*, “wherever the Hebrew law of the tithe was operative.” Still, the concept of the Levites “going out” is present.

⁸⁶Nehemiah had spent about twelve years in Judah, then returned to the court of Artaxerxes I in Persia. His length of stay away from Judah is unknown. See Hamrick, “Ezra–Nehemiah,” 504.

⁸⁷Also noted by Bowman and Gilkey, “Nehemiah,” 810.

⁸⁸Such as a separate offering for paying the electric bill?

⁸⁹See footnote below.

⁹⁰See Verhoef, *Haggai and Malachi*, 304.

Malachi 3. Malachi 3:6–12⁹¹ has been used and misused by many preachers.⁹² As one commentator aptly notes, “The major purpose of the prophet’s message was to rekindle the fires of faith in the hearts and minds of a discouraged people.”⁹³ The fact that the Jews were withholding the tithes was an indication of a greater disobedience of the nation. The main purpose of this section is a call to repentance, which Malachi then applies to the specific problem of tithing.⁹⁴ In spite of people’s sins, God loved them and patiently waited for them to return.⁹⁵ As Smith comments, “Yahweh waits to be gracious unto his people; but the exercise of his grace is conditioned upon a proper attitude of mind and heart on the part of the would-be recipients.”⁹⁶

The passage begins with the Lord stating that he does not change. Apparently some had become weary of waiting and thought that God had changed his mind and become unfaithful; Yahweh categorically denies this. In fact, Yahweh is not the only one who does not change. The sons of Jacob, likewise, fail to change by failing to repent of their sins.⁹⁷

The text begins with a shift in its addressees; the prophet is now addressing Israel, not just the priests.⁹⁸ Also, the question arises to which tithe Malachi is referring. Is he making reference to one specific tithe, or is he referring to all the tithes in the Pentateuch? Most likely, Malachi has in mind the law in Num 18:21, not Deut 14:22–29.⁹⁹ In Deut 14:22–27, the tithe was to be brought to Jerusalem, and the people were to celebrate with the priests. The people were partakers in the feast, and the tithe still belonged to the people.¹⁰⁰ In Mal 3, the tithe is to be brought into the “storehouse.”

⁹¹These verses are seen as a unit by Smith, *Micah–Malachi*, 331; Verhoef, *Haggai and Malachi*, 298; Greg Long, “Give Offerings to God: Malachi 3:6–18,” *Theological Educator* 36 (1987): 116. Contra Carl F. Keil and Franz Delitzsch, *Biblical Commentary on the Old Testament* (trans. James Martin; Edinburgh: T. & T. Clark, 1889), 2.462, who say the unit is Mal 3:7–12.

⁹²For support for this statement, see Smith, “The Tithe,” 22.

⁹³Long, “Give Offerings to God,” 116.

⁹⁴*Ibid.*, 117. Similarly, Bennett, “Malachi,” 389, says that the most important matter in this passage is that of disobedience.

⁹⁵Raymond Calkins, *The Modern Message of the Minor Prophets* (New York: Harper, 1947), 135.

⁹⁶John Merlin Powis Smith, *A Critical and Exegetical Commentary on the Book of Malachi* (ICC; Edinburgh: T. & T. Clark, 1912), 69.

⁹⁷See Smith, *Micah–Malachi*, 331–32.

⁹⁸Burton L. Goddard, “Malachi,” in *The Biblical Expositor: The Living Theme of the Great Book* (vol. 2; ed. Carl F. H. Henry; Philadelphia: A. J. Holman, 1960), 385.

⁹⁹See Robert C. Dentan, “The Book of Malachi,” in *The Interpreter’s Bible* (vol. 6; ed. George A. Buttrick; New York: Abingdon, 1956), 1140; Smith, *Malachi*, 71.

¹⁰⁰See de Vaux, *Ancient Israel*, 1.214.

When faced with the charge that they had been “robbing God,” the people would naturally ask, “How have we robbed God?” This may indicate that the priests were not fulfilling their task of instructing the people in the Law (Mal 2:6, 8) and the people were “destroyed from lack of knowledge (Hos. 4:6).”¹⁰¹ The answer is the famous dyad: in tithes and offerings. The presence of the article before both nouns suggests that the reference is to the tithes and offerings prescribed in the Mosaic Law.¹⁰² The concern here is with “the compulsory contributions for the support of the temple staff.”¹⁰³ The Levitical Tithes were already discussed above; for our present purposes it will suffice to reiterate that this tithes was meant for the Levites and priests.

But what is the referent of “offerings?” One fact that may explain why this passage is frequently misapplied is that not many interpretations of this text deal with the question of how the term “offerings” is to be defined.¹⁰⁴ Verhoef comments that the offering “was not taken from the cereal offering, or from the sin offerings, these being most sacred, but from the peace offerings and other sacred gifts, in the form of the breast of the wave offering, the thigh of the ram of ordination (Exod. 29:27, 28; etc.), cakes of leavened bread, etc. (Lev. 7:14). It was one of the chief sources of the priests’ livelihood.”¹⁰⁵ Like tithes, these were compulsory contributions required by the Mosaic Law for the temple staff.

The prophet tells the sons of Jacob to bring the “whole” tithes into the storehouse. While this could refer to the idea that some people were tithing and others were not, it most likely means that the people were giving, but holding back the full amount required.¹⁰⁶

The offer to “test” God and the reward offered to the obedient Israelites if they gave their tithes and offerings also needs to be explored. It is unusual (though not unheard of) in the Old Testament for someone to test God.¹⁰⁷ Smith’s warning should be heard: “There is great danger in testing God when our hearts are not right (Mal 3:15),”¹⁰⁸ or when we test God of our own initiative. But Malachi does not state this testing in universal terms, but limits it to the current situation by the phrase “test me now in this” in the middle of Mal 3:10. The expression “in this” most likely refers to the current situation.

The promised reward is threefold: (1) the windows of heaven will be opened; (2) God will prevent the devourer; and (3) the vines will not cast their fruit. The first promise is a promise

¹⁰¹Verhoef, *Haggai and Malachi*, 303.

¹⁰²Ibid.

¹⁰³Ibid., 298.

¹⁰⁴For exceptions, see *ibid.*, 304–5; Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2.462–64.

¹⁰⁵Verhoef, *Haggai and Malachi*, 305.

¹⁰⁶See Smith, *Malachi*, 72; Verhoef, *Haggai and Malachi*, 306. Note also Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2.463, who observe that the syntax puts an emphasis on the word “whole.”

¹⁰⁷ Cf. Exod 4:1–9; Judg 6:36–40; 1 Kgs 18:22–39; Isa 7:11–12; Jer 28:16–17.

¹⁰⁸Smith, *Micah–Malachi*, 334.

of rain;¹⁰⁹ the second will keep locusts from destroying people's crops;¹¹⁰ the third is a promise of abundant crops.¹¹¹ Alden observes that since "he was dealing with an agrarian society, the 'blessings' had to do with crops and the like."¹¹² Smith's corrective should be noted as well: "It may be that this passage in Malachi should be understood as a one-time, special act on God's part to renew the fires of faith in an age of skepticism and indifference. If so, then this is not an open-ended promise to bless in a material way anyone and everyone who tithes his possessions."¹¹³

We may conclude by briefly summarizing our most salient findings from our exegesis of Mal 3 with a view toward the continuation of the tithing requirement. In Malachi, the withholding of tithes was a sign of a larger pattern of disobedience. The tithe mentioned by the prophet is the Levitical Tithe (Lev 27:30; Num 18:21). The offerings to which reference is made as well were a primary source of livelihood for the priests and were required, rather than voluntary, offerings. The invitation to test God is limited to the context of Mal 3 and should not be universalized. For this reason the promised reward, likewise, does not carry over to people who may tithe today.

Positively, Malachi is a strong reminder that motivation for giving should come from, among other things, a high regard for God's honor.¹¹⁴ Negatively, the conclusion seems warranted that the present passage, at the very least, does not conclusively settle the question of whether or not tithing should continue into the new covenant period. Brandenburg's verdict is judicious: "The question of whether the command to tithe is applicable also for the new covenant era cannot be decided here."¹¹⁵

Conclusion

While 2 Chron 31 did not add significantly to our discussion and Amos 4 was found to anticipate the thrust of Jesus' words in Matt 23 and Luke 18, Neh 10:32–29 raised some issues that are indicative of the problems that occur when the Mosaic Law is brought into the new covenant era

¹⁰⁹See *ibid.*; Verhoef, *Haggai and Malachi*, 308; Keil and Delitzsch, *Biblical Commentary on the Old Testament*, 2.464; Smith, *Malachi*, 72; Dentan, "Malachi," 1140.

¹¹⁰See Verhoef, *Haggai and Malachi*, 308–9; Dentan, "Malachi," 1140.

¹¹¹See Verhoef, *Haggai and Malachi*, 308–9; Dentan, "Malachi," 1140.

¹¹²Robert L. Alden, "Malachi," in *The Expositor's Bible Commentary* (vol. 7; ed. Frank E. Gaebelin; Grand Rapids: Zondervan, 1985), 721.

¹¹³Smith, *Micah–Malachi*, 334.

¹¹⁴Mal 2:2 says, "If you do not listen, and if you do not take it to heart to give honor to My name," says the LORD of hosts, "then I will send the curse upon you and I will curse your blessings; and indeed, I have cursed them already, because you are not taking it to heart."

¹¹⁵Hans Brandenburg, *Die Kleinen Propheten II: Haggai, Sacharja, Maleachi (mit Esra und Nehemia)* (Basel: Brunnen, 1963), 153. The translation is that of the present authors.

without adequate consideration being given to the question of how the Law was used and what its purpose was. The discussion of Mal 3 surfaced similar problems and, at the least, demonstrated that the passage cannot legitimately be used to argue for the continuation of tithing into the new covenant. Passages that discuss tithing in the New Testament must now be examined to see if the command to tithe continues into the new covenant period.

TITHING IN THE NEW TESTAMENT

There are three passages in the New Testament that make a direct reference to tithing: Matt 23:23;¹¹⁶ Luke 18:9–14; and Heb 7:1–10. We will attempt to demonstrate below that (1) none of these passages have tithing as their primary subject;¹¹⁷ and (2) none of the passages command tithing for the new covenant believer.

Tithing in the Gospels

Matthew 23:23 (par. Luke 11:42). It should be noted at the very outset that Jesus never condemned tithing nor commanded that the Pharisees, scribes, or his disciples begin or cease tithing. However, several insights can be gleaned from the present verse. First, while Jesus considered tithing to be a less central aspect of the Law, he did not view tithing as separate from it.¹¹⁸ The fact that tithing was a less central aspect of the Law does not nullify the fact that it was part of the Law.¹¹⁹ Hence it would be unwarranted to conclude on this basis alone that the tithing requirement is not important in the new covenant era and that Christians may safely ignore it. The last part of the verse indicates that the scribes and Pharisees were supposed to tithe. It was proper for them to do so, since tithing “should have been done.” This verse is the only one in the New Testament that *could* promote tithing.¹²⁰ Jesus *does not prohibit tithing*; he condemns the wrong attitude and motive of those who *were tithing*.

Nevertheless, second, the practice of tithing for the church cannot be deduced from this verse, since the command was given to the *scribes and Pharisees* who were still under the old covenant. In Matt 23:2–12, Jesus is addressing “the crowds and his disciples” (cf. Matt 23:1). His addressees change at verse 13 to the scribes and Pharisees, on whom he pronounces seven woes. Matthew 23:23 is specifically addressed to those two groups.

¹¹⁶Minor differences exist between Matt 23:23 and Luke 11:42: (1) Luke is addressing only the Pharisees; (2) the herbs mentioned are slightly different; (3) in what the Pharisees have “bypassed” or “neglected,” only Matthew mentions mercy. The overall thrust of the two passages is the same.

¹¹⁷Smith, *Micah–Malachi*, 333.

¹¹⁸Kaiser uses this verse as a building block to justify a tripartite law of Moses. See Walter C. Kaiser, Jr., “The Law as God’s Gracious Guidance for the Promotion of Holiness,” in *Five Views on Law and Gospel* (ed. Wayne Strickland; Grand Rapids: Zondervan, 1996), 195. See *ibid.*, 188–90, for a more thorough discussion of his defense.

¹¹⁹The NASB, NIV, KJV, ASV, RSV, NRSV, and the NKJV correctly use words that compare (*baruvtera* is a comparative adjective) tithing to other aspects of the Law (“weightier”; “more important”). The NLT just says “important” which implies, incorrectly, that tithing is unimportant.

¹²⁰See Blomberg, *Neither Poverty Nor Riches*, 136.

According to France, in both Matt 23:3 and 23 the statement expressing approval of the scribes' teaching serves as one side of the contrast, yet the emphasis in both cases lies on the other side.¹²¹ In Matt 23:3, Jesus is in effect saying, "You may follow their teaching if you like, but don't imitate their behavior." In Matt 23:23, the import of Jesus' words is, "Go on observing their tithing rules if you wish, *but* don't let this distract you from the weightier matters of the Law."¹²² Blomberg properly concludes that, "Whether [tithing] continues to be required in the era of the new covenant must be determined on the basis of other passages."¹²³ The focus of this passage is on the disproportionate emphasis the scribes and Pharisees placed upon tithing these spices while neglecting the more central matters of the Law, not upon the issue of continuity vs. discontinuity. Jesus "is not here questioning how the 'former' will relate to the reign he now inaugurates (12:28) or the church he will build (16:19), any more than in vv. 16–22 he discusses what role the temple altar plays under the new covenant."¹²⁴

Luke 18:9–14. In Luke 18, Jesus tells a parable about a tax collector and a Pharisee. Blomberg correctly views this as a two-point parable.¹²⁵ Jesus' main point is not tithing or stewardship, but humility: "He who exalts himself will be humbled, and ... he who humbles himself will be exalted."¹²⁶ In this parable, Jesus again does not prohibit tithing. However, the one justified, the tax collector, is never said to have tithed. It would be inappropriate and tenuous to attempt to draw any more conclusions concerning tithing from this parable. Jesus never tells people to stop tithing; he does say that tithing is part of the Law and that it should be practiced with the proper attitude.¹²⁷

Tithing in the Rest of the New Testament

Hebrews 7. As Duval and Hays contend, "Much of the message of the Bible is embedded in larger units of texts. Discovering this message requires us to make observations at the

¹²¹R. T. France, *Matthew: Evangelist and Teacher* (Grand Rapids: Academie, 1989), 194, n. 58, citing Robert Banks, *Jesus and the Law in the Synoptic Tradition*, SNTSMS (Cambridge: Cambridge University Press, 1975), 175–80.

¹²²France, *Matthew*, 194, n. 58 (emphasis original).

¹²³Blomberg, *Neither Poverty Nor Riches*, 136.

¹²⁴Donald A. Carson, "Matthew," in *The Expositor's Bible Commentary* (vol. 8; ed. Frank E. Gaebelein; Grand Rapids: Zondervan, 1984), 481.

¹²⁵See Craig L. Blomberg, *Interpreting the Parables* (Downers Grove: InterVarsity Press, 1990), 257–58.

¹²⁶*Ibid.*, 258.

¹²⁷While Jesus is never said to have tithed, this can probably be assumed. See Smith, "Tithe," 23, who says: "Undoubtedly, the first Christians were tithers because practically all of them were faithful Jews."

discourse level.”¹²⁸ When a text is understood in its literary context, ambiguity can be alleviated and primary and secondary meanings be better differentiated.¹²⁹

Literary Context. Hebrews 7:1–10 is an independent unit that has a small but significant role in the argument of Hebrews.¹³⁰ An *inclusio* occurs that connects verse 1 and verses 9–10.¹³¹ Guthrie refers to the shift at verse 1 as a high-level shift and that at verse 10 as a median-level shift. The exhortation in Heb 5:11–6:20 changes to theological exposition in Heb 7:1, which is pointing back to the discussion that began in Heb 5:1–10 regarding the high priesthood. The shift at Heb 7:10 is a median-level shift, since the theological exposition continues utilizing the foundation that was laid in Heb 7:1–10 to prove the superiority of Jesus’ high priesthood.

The argument of Hebrews can be seen as following one basic line of argument: Jesus’ sacrifice is superior, so do not turn back to your former ways.¹³² In order to prove the superiority of Jesus’ sacrifice, the author demonstrates that, even though Jesus is superior to the angels, he was temporarily made lower, so that his high priesthood could be made superior to that of the Levites. Following this, the author shows that Jesus’ high priesthood is superior to Aaron’s on the basis of election (Heb 5:1–10). This is followed by a demonstration of the superiority of Melchizedek’s priesthood over that of the Levites. Finally, on the basis of Ps 110:4, Jesus’ priesthood is declared to be of the same kind as that of Melchizedek, which has just been shown to be greater than the Levitical priesthood. This is supported by a series of supporting arguments. The section under review, Heb 7:1–10, then, is attempting to demonstrate that Melchizedek’s priesthood is superior to the Levitical priesthood.

Exposition. Hebrews 7 begins a section (Heb 7:1–10:25) that argues that Jesus is the fulfillment of Old Testament promises and that his ministry is greater than that of the Levitical order.¹³³ The author begins by stating that Melchizedek remains a priest forever. He proceeds to

¹²⁸J. Scott Duvall and J. Daniel Hays, *Grasping God’s Word: A Hands-on Approach to Reaching, Interpreting, and Applying the Bible* (Grand Rapids: Zondervan, 2001), 65.

¹²⁹The following analysis is somewhat dependent upon George H. Guthrie, *The Structure of Hebrews: A Text-Linguistic Analysis* (New York: Brill, 1994).

¹³⁰See Paul Ellingworth, *The Epistle to the Hebrews: A Commentary on the Greek Text* (NIGTC; Grand Rapids: Eerdmans, 1993), 350, who says that the “wider context thus shows the place of Melchizedek in the structure and argument of the epistle to be almost entirely confined to vv. 1–10.”

¹³¹See James Kurianal, *Jesus Our High Priest: Ps 110,4 as the Substructure of Heb 5,1–7,28* (New York: Peter Lang, 2000), 86; Guthrie, *The Structure of Hebrews*, 84; Ellingworth, *The Epistle to the Hebrews*, 149–50; Lane, *Hebrews 1–8*, 158–61.

¹³²See Andreas J. Köstenberger, “Jesus, the Mediator of a ‘Better Covenant’: Comparatives in the Book of Hebrews,” *Faith and Mission* 21, no. 2 (Spring 2004): 30–49, esp. 30.

¹³³For a good analysis of how this section fits into the structure of Hebrews, see Craig R. Koester, *Hebrews: A New Translation with Introduction and Commentary* (AB; New York: Doubleday, 2001), 335–37. Note also that George H. Guthrie, “Hebrews,” in *Zondervan Illustrated Bible Background Commentary* (vol. 4; ed. Clinton E. Arnold; Grand Rapids: Zondervan, 2002), 43, makes a strong argument for this text being a midrash on Gen 14 and Ps 110.

provide five sets of description of Melchizedek: (1) king of Salem; (2) priest of God; (3) the one who met Abraham and to whom Abraham gave a tithe; (4) king of righteousness; and (5) king of Salem, that is, king of peace. This is followed by a reference to Melchizedek's lack of genealogy, in which he resembles the Son of God.¹³⁴ In these first three verses, there is only one major theme: Melchizedek remains a priest forever. All other thoughts are secondary. The conjunction *de*, in verse 4 indicates the next phase of the argument, not a shift in time.¹³⁵ Verses 4–8 constitute the significant theological section since it contains the “proofs” that will carry the author's argument.

While the main purpose of Heb 7:1–3 is to demonstrate the greatness of Melchizedek,¹³⁶ verse four states that Melchizedek is great (*phlvkos*). Hebrews 7:4–10 provides three¹³⁷ specific reasons (or proofs) that Melchizedek's priesthood was superior to the Levitical priesthood. First, Melchizedek is shown to be greater than Abraham on account of Abraham's voluntary offering to him.¹³⁸ The fact that Melchizedek received a tithe¹³⁹ from Abraham is the central argument for Melchizedek's superiority.¹⁴⁰ Levi and Aaron were both ancestors of Abraham. When the author of Hebrews says that “even Levi ... paid tithes,” the superiority of Melchizedek's priesthood is proved. Therefore Melchizedek's priesthood is superior to the Levitical one.

Second, Melchizedek is shown to be greater, because he was the one who blessed Abraham, not vice versa. The greater one was the one who blessed the lesser one, while the

Joseph A. Fitzmeyer, “‘Now this Melchizedek ...’ (Heb 7,1),” *CBQ* 25 (1963): 305, also provides a compelling rationale.

¹³⁴See Deborah W. Rooke, “Jesus as Royal Priest,” *Bib* 81 (2000): 87, for a similar description of vv. 1–3.

¹³⁵Paul Ellingworth and Eugene A. Nida, *A Translator's Handbook on the Letter to the Hebrews* (Helps for Translators; New York: United Bible Societies, 1983), 138.

¹³⁶See Koester, *Hebrews*, 347.

¹³⁷See Leon Morris, “Hebrews,” in *The Expositor's Bible Commentary* (vol. 12; ed. Frank E. Gaebelin; Grand Rapids: Zondervan, 1981), 62, who provides five reasons. The difference is simply a matter of categorization. James Moffatt, *A Critical and Exegetical Commentary on the Epistle to the Hebrews* (ICC; Edinburgh: T. & T. Clark, 1924), 93, finds three reasons as well, but he combines our first two and adds that Levi gave tithes while in Abraham's loins. Kurianal, *Jesus Our High Priest*, 99, detects two reasons. Finally, Fitzmeyer, “‘Now this Melchizedek ...’ (Heb 7,1),” 314–16, sees three.

¹³⁸It should be noted that the text of Gen 14 is unclear about who gave a tenth to whom. Walter Edward Brooks, “The Perpetuity of Christ's Sacrifice in the Epistle to the Hebrews,” *JBL* 89 (1970): 206, says that the author of Hebrews simply adopted the current view.

¹³⁹Note that Ellingworth, *The Epistle to the Hebrews*, 365, points out that the perfect of *dekatoavn* refers to the tithe having “permanent validity and effect.” See also *ibid.*, 369: “The permanent significance of the tithing of Abraham, and thus of Levi, is indicated by the present *lambavnwn* (v. 8) and the perfect *dedekavtwtai*.”

¹⁴⁰See *ibid.*, 360; Theodore H. Robinson, *The Epistle to the Hebrews* (MNTC 13; New York: Harper, 1933), 95.

lesser one was the recipient of the blessing.¹⁴¹ Since the Levites are the descendants of Abraham, Melchizedek's priesthood is shown to be greater once again.

Third, Levitical priests typically served after reaching a certain age (be it 20, 25, or 30) and eventually stopped ministering. In due course, they died. While Abraham's descendants paid tithes to priests who would die, Abraham paid his tithe to a priest who lives on. This, then, is the third demonstration of Melchizedek's superior priesthood.¹⁴²

Since Melchizedek was able to perform the functions of a priest without being in the Levitical lineage, Jesus likewise cannot be disqualified from the priesthood. Koester concludes rightly that "Levitical authority is based on the Mosaic Law (7:5b)—which the author will later argue has been abrogated (7:11–19)."¹⁴³

The present pericope, then, was written to prove one theological truth: Melchizedek was greater than Abraham and thus the priests.¹⁴⁴ How does this fit into the flow of argument? In the immediate context, the author applies Ps 110:4 ("You are a priest forever according to the order of Melchizedek") in Heb 7:17 to Jesus.¹⁴⁵ Therefore, since Jesus is in the order of Melchizedek (Heb 7:17), and since Melchizedek's priesthood is superior to the Levitical priesthood (Heb 7:1–10), Jesus' priesthood is superior to the Levitical priesthood.¹⁴⁶ After the author summarizes and transitions to the next section in Heb 8:1–2, he has an easy case to make: Jesus, a superior high priest, rendered a superior sacrifice (Heb 8:3–10:25).¹⁴⁷

¹⁴¹See Ellingworth, *The Epistle to the Hebrews*, 64; Robinson, *The Epistle to the Hebrews*, 95. However, Koester, *Hebrews*, 344, says that it is only in collaboration with receiving tithes that the blessing becomes an act of one who is greater.

¹⁴²All of these reasons for superiority are supported by Bruce, *The Epistle to the Hebrews*, 161–64; John F. MacArthur, *Hebrews: An Expository Commentary*, The MacArthur New Testament Commentary (Chicago: Moody, 1983), 178–81; Lane, *Hebrews 1–8*, 167–71. None of these commentators remotely suggest that any part of this passage had the intent to demonstrate that the tithe continued into the Church age. Also, Koester, *Hebrews*, 346, mentions the importance that Ps 110:4 had in the author's interpretation of Gen 14:17–20.

¹⁴³Koester, *Hebrews*, 351.

¹⁴⁴For Melchizedek as greater than Abraham, see M. Delcor, "Melchizedek from Genesis to the Qumran Texts and the Epistle to the Hebrews," *JSJ* 2 (1971): 125: "The superiority of Melchizedek over the Patriarch involves his superiority over the descendants of the latter and more particularly over the Levitical priests." For Melchizedek as greater than the priests, see James M. Thompson, "The Conceptual Background and Purpose of the Midrash in Hebrews VII," *NovT* 19 (1977): 211; also Kurianal, *Jesus Our High Priest*, 99.

¹⁴⁵Paul J. Kobelski, *Melchizedek and Melchireša* (Washington: The Catholic Biblical Association of America, 1981), 125, says it well: "The purpose of the comparison with Melchizedek is to establish the eternity of Christ's priesthood by grounding it in a biblical source (Ps 110:4) and in a tradition about a biblical figure (Heb 7:3)."

¹⁴⁶See Steve Stanley, "The Structure of Hebrews from Three Perspectives," *TynBul* 45 (1994): 266.

¹⁴⁷See Barnabas Lindars, "The Rhetorical Structure of Hebrews," *NTS* 35 (1989): 398, who agrees saying that the whole of chapter 7 "is arranged in such a way as to lead to the crucial point, the permanent efficacy of the sacrifice of Jesus." Note that Frederick F. Bruce, "The Structure and Argument of Hebrews," *Southwestern Journal of Theology* 28 (1985): 8, shows great wisdom regarding silence: "The one action of Melchizedek on which no comment is made is his bringing out bread and wine, but we cannot interpret the silences of the writer to the

Should Tithing Continue?¹⁴⁸ Proponents of tithing essentially concur with the above analysis regarding the primary meaning of Heb 7:1–10.¹⁴⁹ However, they continue the analysis as follows. If Melchizedek is greater than the Levites and a type of Christ, then of whom is Abraham a picture?¹⁵⁰ The answer supplied is, “Christians.” However, this interpretation has several problems. First, *if* Abraham were a picture of Christians, his tithe was voluntary. It was offered as “a thanksgiving for victory.”¹⁵¹ This is not the picture of tithing during the Mosaic covenant, and neither is it the picture painted by many tithe supporters today.

Second, utilizing this passage to support tithing presses the analogy or typology farther than the scriptural author went. Ellingworth has correctly observed that “Abraham’s action is unrelated to the later Mosaic legislation on tithes ... and this is not Hebrews’ concern.”¹⁵² This leads to the main objection: *the author of Hebrews was not attempting to argue for a continuation of the practice of tithing in this passage.* An analysis of the structure and flow of argument of the book of Hebrews has demonstrated this.

If anyone were to prove the continuation of tithing based upon the New Testament, he must produce a passage that has as its *primary purpose* that goal in mind. If such a passage is produced, then Heb 7 *could possibly* be utilized as a secondary, supporting statement. The

Hebrews so skillfully as he can interpret the silences of Genesis.” Ellingworth, *The Epistle to the Hebrews*, 355, suggests that the author may have wanted to avoid any indication that Melchizedek was earning what Abraham gave him. However, Fitzmeyer, “‘Now this Melchizedek ...’ (Heb 7,1),” 321, cannot resist the conclusion that the bread and wine in Gen 14 “prefigure the Eucharist.”

¹⁴⁸Another error made is attempting to decipher more precisely who Melchizedek was. Some have claimed he was Jesus based on this passage. See Anthony T. Hanson, *Jesus Christ in the Old Testament* (London: SPCK, 1965), 70–71. Bruce A. Demarest, “Hebrews 7:3: A *Crux Interpretum* Historically Considered,” *EvQ* 49 (1977): 148, says that Johannes d’Outrein (1662–1722), a Reformed interpreter, subscribed to this view. Jerome H. Neyrey, “‘Without Beginning of Days or End of Life’ (Hebrews 7:3): Topos for a True Deity,” *CBQ* 53 (1991): 439–55, argues that the description of Melchizedek in Heb 7:1–3 should be attributed to Christ to prove his deity. Demarest, “*Crux Interpretum*,” 143, mentions that Martin Luther held a view similar to Neyrey’s. Note also the reaction by Brooks, “Christ’s Sacrifice,” 206–7, who attempts to prove from Heb 7 that Jesus *became the Son* at the resurrection. In other words, Jesus was not eternally the Son (“the title Son [was] given to Jesus in the resurrection”). Brueggemann, *Genesis*, 139, offers a corrective by saying that the connection between Melchizedek and Jesus is theological rather than historical: “The linkage concerns a similarity of *function* rather than any identity of person.” He continues by saying that Hebrews is not primarily concerned with Melchizedek but with Jesus as superior “to other mediators” (*ibid.*).

¹⁴⁹For example, see Mizell, “The Standard of Giving,” 23, who says that this passage “proves the superiority of the priesthood of Melchizedek over the priesthood of Levi.”

¹⁵⁰See *ibid.* Davis, “Are Christians Supposed to Tithe,” 90, says that the point of Heb 7:4 is this: “just as Abraham paid homage to Melchizedek with his tithes, believers today are encouraged to pay homage to their Eternal High Priest and King, Jesus Christ.”

¹⁵¹Morris, “Hebrews,” 64.

¹⁵²Ellingworth, *The Epistle to the Hebrews*, 361.

important point to remember is this: the author of Hebrews was arguing for Melchizedek's superiority over the Levitical priesthood. The reference to tithing is an illustrative,¹⁵³ secondary statement. The mere *description* of tithing having taken place at any time does not necessitate its continuation. *Description* does not equate *prescription*.¹⁵⁴

Morris summarizes the present section well: "The author wants his readers to be in no doubt about the superiority of Christ to any other priests and sees the mysterious figure of Melchizedek as powerfully illustrating this superiority."¹⁵⁵

Summary and Conclusion

The data from the pre-Mosaic Law period lead us to conclude that no system of tithing was present and no command to tithe was recorded. All giving discussed prior to the Mosaic Law was voluntary. The discussion of the Mosaic Law revealed that that the annual giving of the Israelites considerably surpassed ten percent. It also showed that the only proper recipients of the tithe were the Levites and that the Levites have not been replaced by pastors, but the Levitical priesthood has been fulfilled by Christians. In the Historical and Prophetic books we saw the sad record of Israel's disobedience. The specific contexts of these passages make them inappropriate to use in support of the continuation of tithing.

Of the three passages that mention tithing in the New Testament, none can be appropriately used to argue for the continuation of tithing in the new covenant period. None of these passages has tithing as its main subject or ultimate point of reference. Matthew 23:23 focuses on the more important aspects of the Law that the scribes and Pharisees neglected; tithing is mentioned only incidentally, and Jesus' words are directed to the scribes and Pharisees who were part of the old covenant system. The parable in Luke 18:9–14 instructs Jesus' audience about humility, not tithing. Finally, Heb 7:1–10, which is part of a larger argument, was written to demonstrate the superiority of Melchizedek's priesthood over the Levitical priesthood.

If, then, the references to tithing in Matt 23 and Luke 18 are incidental, and if in Heb 7 tithing is mentioned only to provide one of the three proofs of the superiority of Melchizedek's priesthood, does this mean that the New Testament is silent on the issue of giving? As will be seen, nothing could be further from the truth. The fact remains, however, that despite the dubious exegetical grounds on which such an argument rests the continuation of tithing is often argued not on exegetical but on larger systematic theological grounds. The second part of this article

¹⁵³Fitzmeyer, "'Now this Melchizedek ...' (Heb 7,1)," 318, confirms that the subject of tithing in this passage is illustrative.

¹⁵⁴This is not to say that something that is merely described *cannot* be prescribed. However, there is not a one-to-one correlation. See Duval and Hays, *Grasping God's Word*, 263–69, for some rules concerning how to discern when a description can be taken prescriptively.

¹⁵⁵Ellingworth, *The Epistle to the Hebrews*, 65. Three phrases in Heb 7:11–19 also place doubt on the validity of continuing to practice aspects of the Mosaic Law: "a change of Law" (7:12); "a setting aside of a former commandment because of its weakness and uselessness" (7:18); "the Law made nothing perfect" (7:19). For a discussion on whether "Law" refers to a general principle or the Mosaic Law, see Morris, "Hebrews," 64 (who favors Mosaic Law) and Ellingworth, *The Epistle to the Hebrews*, 363 (who prefers the specific law about tithing).

will therefore deal with pro-tithing arguments stemming from broader systematic considerations and proceed to reconstruct a biblical model for giving.