

# Tithing & The Law of God

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## PREFACE

Some of you may be wondering why I chose to write about the law of tithing. Those looking for articles on law may ask why I picked an obviously religious subject having nothing whatsoever to do with civil laws. Those coming from a religious perspective may ask why I'm using legal analysis to examine a religious issue. Actually, I could have picked any number of religious subjects, but this is a particularly good one for legal analysis.

When I say *law* of tithing, that is exactly what I mean. Tithing is not a religious or theological matter, but a legal one, as I will show. Ultimately, I'm doing this for two reasons:

1. As an exercise in the use and application of legal reasoning to answer religious questions so as to get beyond theological constructs and arrive at the truth. LONANG isn't just the key to understanding law - it is the key to understanding the Bible in general. All questions about the applicability of Old Testament rules to either Gentile nations or the Church are inherently legal in nature, not theological.
2. God hates lawlessness. Christians and the Church need to submit to God's law as much as unbelievers, for they are supposed to be the people of God. For too long, Christians have been fed the lies that God's grace has made God's law no longer relevant, and that God is more concerned with love than He is with law. It simply isn't so.

When judgment comes, it won't be because we have loved too little or failed to appropriate God's grace enough. It will come because God's own people keep violating His laws. Love may cover a multitude of sins, but it's time to stop using God's grace as a cover so we can keep on sinning. "Do not be deceived: God is not mocked, for whatever one sows, that *will* he also reap." Gal. 6:7.

For those of you willing to take the plunge into a fusion of law and religion, here we go ...

## INTRODUCTION

*"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 there is no more need."*  
Malachi 3:10

One of the most oft quoted verses of the Bible, Mal. 3:10 is also one of the most abused. Spoken as part of a prophecy against the people of Israel for their failure to abide by God's covenant with them, this verse is now used extensively to solicit Christians to make tax-deductible contributions to the organized church. Though people are encouraged to give motivated by love, there is an inevitable undercurrent of obligation - *while God loves a cheerful giver, tithing is a moral duty* (we are told).

The implication is that a failure of Christians to tithe is likewise a breach of God's covenant with

them. Where tithing fits into (or is specifically made a part of) the New Testament covenant is rarely explained. The Mosaic covenant has admittedly been made obsolete, but why this particular piece of it should survive compared to all the other provisions of the Mosaic law is difficult to justify. *Just accept it and obey, and you will do well* (we are told).

Frequently this moral obligation shows up at offertory time in the use of admonitions to give to God *His tithes and our offerings*, subtly distinguishing between moral duty (*God's*) and discretionary charity (*ours*). In a true bit of irony, even the use of *offerings* in this setting is an inappropriate carryover from the Mosaic covenant to the Church. The appearance conveyed to the person in the pew is that you can give your money to God either way you want (and both are acceptable), but biblically speaking both tithes and offerings have no legitimate place in the Church. So the choice is a false alternative - both are bad.

If you are unconvinced by what you hear from the pulpit and you ask your pastor too many questions, you will likely be told that God does not force anyone to tithe, but *if you do it you will be better off for having done so*. Ah yes, religious pragmatism at its best. Give to God so He can bless you more. If a sense of moral duty won't get you to open your wallet, perhaps greed will. Anything to keep the gravy train rolling.

Indeed, the observance of the tithe is as familiar to any churchgoer as the organized church itself, for rarely will one be found without the other. Yet, this Christian usage of Mal. 3:10 assumes a lot: 1) the institution of the tithe at some point became applicable to the Church; 2) the underlying basis of the tithe remained intact after the First Advent of Christ; and 3) tithing is God's intended financing plan for the Church. As we will see, none of these assumptions are supported in scripture.

To understand what the Bible has to say about tithing in the Church, we need to understand how the tithe originated. Since that origin lies in a legal context (a divine covenant - or legal agreement - with Israel), we need to understand the legal reasons for starting the tithe in the first place, the overall applicability of that covenant, the nature and extent of modifications made to the covenant by Christ, and what happens when the underlying reasons for the tithe are eliminated.

We also need to examine how the Church was structured by God and the extent to which it may be compatible or incompatible with the prior system. In the course of this discussion, I will also look at instances of tithing in the Bible which preceded the Mosaic law, and whether those give us any further guidance in the matter. Finally, I will consider the real effects of practicing tithing on the Church, the Gospel, and the finished work of Christ.

I'm going to conduct this entire inquiry by resorting to the laws of nature and nature's God as the means of determining the truth of the matter. For that is my goal - the biblical truth. Not what is customary or usual, not what is approved, and not for the sake of preserving any special interests. Just give me the truth, the whole truth, and nothing but the truth, so help me God.

If that bucks the established and accredited religious authorities of today, then so be it. I stand with Martin Luther, who bucked the religious authorities of his day regarding the sale of indulgences.

And with Jesus, who bucked the religious authorities of His day regarding the practice of Corban. As with both of these prior cases, tithing is yet one more example of a mere tradition of men passed off as the law of God *when it is not*.

## **THE ORIGIN OF THE TITHE**

### **A Tribe Set Apart**

Following the Exodus of the Israelites from Egypt, God told Moses to separate and ordain from among the Israelites his brother Aaron (a Levite) and his male descendants to minister as priests before God. Exo. 28:1; 29:9.

The priests alone attended to the obligations of the sanctuary and the altar, to avoid the infliction of God's wrath on the Israelites. Num. 18:5. The priests alone could offer sacrifices on the altar and enter the sanctuary, the innermost part of the tabernacle (or temple), where the Ark of the covenant was kept and the presence of God resided among His people. In effect, direct access to God was available only to the priests, who acted as mediators between rest of the people and God.

As compensation for their unique services, the priests received all the sacrificial offerings on the altar, the first fruits of the harvest, the first born of every creature, and every devoted thing in Israel. Num. 18:8-14. For this reason the priests had no inheritance in the land of Israel, nor did they own any portion among the nation. God said, "I am your portion and your portion among the sons of Israel." Num. 18:20.

Since the priests had the right to receive every first born in Israel (whether human or animal), this included the first born son in each family. Num. 18:15. The first born sons were especially significant because God delivered Israel from Egypt by the plague on the first born. So in the mind of God all the first born sons in Israel were dedicated to serve the priests as a logical consequence of the Exodus. Num. 3:11-13.

However, rather than take the first born sons evenly from among all the tribes of Israel on an ongoing basis, God decided to give the priests the whole tribe of Levi in their place. This exchange required an accounting - all the first born sons had to be counted, as well as all of the Levites, and any difference accounted for.

Accordingly, a census was taken of all the first born sons in Israel, and all of the men of the tribe of Levi, age one month and upward. The numbers were added up and the difference paid in money. Then the Levites were presented to the priests for service in the place of the first born sons. Num. 3:39-51.

The Levites were thereby set apart from the other eleven tribes of Israel solely for the purpose of assisting the priests. They were, in essence, a segregated class of religious workers. Their duties included carrying out the obligation of the tabernacle and caring for the priests themselves, but not the obligations of the sanctuary or the altar. Num. 18:2-7. Consistent with the priestly portion, the

Levites were removed from any inheritance of the land of Israel, for God was their portion. Num. 18:23-24. Which is to say, the normal means of income and sustenance were denied to them.

So there was a three-tier system: the nation of Israel consisting of twelve tribes, the Levites who attended the tabernacle and later the temple (a subset of the nation), and the descendants of Aaron who were the priests (a subset of the Levites). Essentially, the Levitical priesthood was a hierarchical structure which reflected the proximity, or access, one had to God.

The Ark of the covenant, representing God's presence among men, resided in the sanctuary, surrounded by a veil. Around this area was the tabernacle (or temple). Those who ministered in the tabernacle were in closer proximity, not only in terms of distance but also in service, to the presence of God as compared to all others, thereby gaining access to Him. This access was restricted to the Levites, a tribe set apart, in that all others would bear sin and die if they entered any part of the tabernacle. Num. 18:22.

Prevented from having direct access to God by reason of this death penalty, the people relied entirely upon the mediation of the priests and Levites to access God on their behalf. This access was further restricted in that the priests alone had the privilege to enter the sanctuary at appointed times to petition God on behalf of the people, and anyone else who entered the sanctuary would surely die, including the other Levites. Num. 18:7.

### **Tithing Instituted**

The preceding discussion now gives us the appropriate context for considering the reasons and manner for the institution of the tithe in ancient Israel. We have already seen that the priests received all the sacrificial offerings, the first fruits of the harvest, and every devoted thing in Israel.

The Levites, however, received their provision from the contribution (by the other eleven tribes) of an additional tenth, or tithe, of all produce of the land. Num. 18:21. The Levites then gave *a tithe of the tithe* (1% of the total) to the priests as an additional provision. Num. 18:25-28. The Levites alone were entitled to all the tithe in Israel, and the tithe was not applicable to any other person.

The structure of the tithe mirrors the hierarchy of access mentioned earlier. Only Levites were permitted to enter the tabernacle. Only the priests could enter the sanctuary within the tabernacle. The non-Levites contributed a tithe of all they had to the Levites in recognition of their service before the Lord. The Levites then contributed a tithe of the tithe to the priests in recognition of their even greater access before God. Thus, the people who had less access to God contributed to those who had more.

However, the structure of the tithe does not merely *reflect* the hierarchical system of access to God, it is utterly dependent upon it. The Levitical tithe necessarily presupposes the existence of the Levitical priesthood. Apart from the Levitical priesthood, the tithe has no reason to exist. Let's break it down:

*First principle* - The tithe was instituted because of the special and unique services the priests and Levites could perform which all the rest of God's people were prohibited from performing under penalty of death. *But for* the segregation of a priestly class together with their associated temple workers, the tithe would not have been instituted. The tithe and the Levitical priesthood as a segregated class of people rise or fall together. Num. 18:21-22.

*Second principle* - The tithe was instituted because of the lack of any inheritance in the land on the part of the priests and Levites, and the fact that as a result they had no other possible means of support. *But for* the lack of a land inheritance (and the ability to sustain oneself), the tithe would not have been instituted. The Levitical tithe and the imposition of a legal disability as to inheritance and employment rise or fall together. Num. 18:23-24.

Notice the Levites did not simply *choose* to devote themselves to full-time religious service, but they were *legally prohibited* from engaging in any other form of gainful activity or employment. The Levitical tithe was required to sustain the Levites, since all other means of support were prohibited.

*Third principle* - The consecration of the priests and Levites both presumed the existence of a physical sanctuary or house of God (including the holy of holies) where designated people could enter, but the rest of the people of God could not. *But for* the existence of the temple or tabernacle and its inner places, neither the priests nor the Levites would have been set apart to begin with and the tithe would never have been instituted.

Of these three, logically, the physical sanctuary is the most foundational. Everything else is dependent on this. It was God's choice to manifest Himself to the people of Israel through a physical presence in a tabernacle or temple. Likewise, it was His choice to limit the access of the people to the sanctuary. Thus, it was necessary that a special group of people be segregated from the rest of the nation to minister before the Lord, namely, the priests and Levites.

The sanctuary did not exist for the benefit of the priests and Levites, rather, the priests and Levites existed to serve the sanctuary. The sanctuary was first both in time and in priority.

But once the priests and Levites were segregated, other measures necessarily had to follow. It was God's choice to have these people serve the sanctuary and temple *exclusively* and not be distracted by other employments. This meant they had to be disabled from any other employments or economic concerns. However, once land and employment were removed, something had to take their place to provide for the sustenance of the priests and Levites, namely, the tithe.

Consequently, the Old Testament tithe was built on three pillars: 1) the establishment of a physical sanctuary with a hierarchy of access for the people of God; 2) a class of priests and their associated religious workers who were segregated from the rest of God's people not by their choice, but by God's command; and 3) a legal disability against inheritance and other forms of employment imposed on the priests and Levites.

The Levitical tithe and these three pillars rise and fall together. Take away the segregated class or

the legal disability, and the tithe necessarily falls. Remove the physical sanctuary, and the tithe is utterly destroyed.

### **TITHING NEVER APPLIED TO GENTILES OR TO THE CHURCH**

Before delving into the question of the extent to which these three pillars of the tithe were altered or abolished, I must first tell you straight up that the Mosaic covenant never did apply to either Gentile nations or the Church, and quite frankly that fact alone settles the matter irrevocably.

But I know many of you simply are not prepared to accept that conclusion yet, so I need to walk you through it.

#### **A Choice Between Two Evils**

People have long debated the extent to which the Mosaic covenant now applies to all people in general or to Christians in particular. Theologians have devised a number of frameworks for analyzing this question. One common approach is to regard all of the laws of the Mosaic covenant as being mandatory today, except to the extent they have been modified in the New Testament. This is commonly known as *mandatory unless modified*, or M&M.

Another frequent approach is to take the opposite presumption, and regard the Mosaic covenant as being repealed, except those portions which have been expressly repeated in the New Testament. This is often referred to as *repealed unless repeated*, or R&R.

However, this is yet another false choice where both options are bad. Both of these approaches make the mistake of assuming that the Mosaic covenant was made applicable to people other than the Israelites at some point in time - though it never was.

M&M assumes that just because God said something and it was recorded in the Bible means it applies to all people, or at least to all the people of God. But the Bible itself never makes this assertion. You can't take a verse like Rom. 2:29 ("a Jew is one inwardly") and make it mean *Israel has become the Church in God's plan, or the Mosaic covenant has turned into the Church covenant*. If God had wanted to say either of those things, He is perfectly capable of saying it directly and doesn't need to leave something that doggone important to mere inference.

Similarly, R&R assumes that just because God says something more than once, or to more than one group of people, it applies to the second group of people *because* He said it to the first group. Let's back up for a moment.

The Mosaic law is commonly regarded as having three basic components: 1) the eternal moral law (the law of nature); 2) the ceremonial/ redemptive law (the law of the priesthood); and 3) the civil or judicial law (the theocratic or governmental laws). Of those, the eternal moral law was perfect from the beginning and never needed a correction. To the extent the Mosaic covenant verbalizes the law of nature, of course, it applies to everyone.

But it applies to everyone *not* because it is stated in the Mosaic covenant, rather, it applies to everyone because it is our universal nature. The covenantal expression doesn't make the moral law more binding than it was without the covenant. And the natural law doesn't expand the covenant to make it universally applied to everyone. The covenant simply *agrees* with the law of nature, and to the extent natural law binds everyone, it binds them because of nature, not because of the covenant.

Therefore, to come back to R&R, just because something in the New Testament originating in the law of nature happens to repeat the Mosaic law on that subject, doesn't mean it binds Gentiles or the Church because of the prior covenant. It is simply God being consistent with Himself, and saying things that agree with the way He made us from the beginning (the law of nature). *That it repeats something in the Mosaic covenant is absolutely irrelevant* and signifies nothing whatever about who the covenant applies to or the extent it applies to them.

### **A Law Unique to the Jews**

So now that we have the totally useless constructs of *mandatory unless modified* and *repealed unless repeated* out of the way, who does the Mosaic covenant actually apply to? Instead of laying it all out for you on my own, I here defer to a historic legal writer on the subject, Hugo Grotius:

1. Among all peoples there is one to which God vouchsafed to give laws in a special manner; that is the Jewish people, which Moses thus addresses (Deuteronomy 4:7): 'For what great nation is there, that hath a God so nigh unto them, as Jehovah our God is whensoever we call upon Him? And what great nation is there, that hath statutes and ordinances so righteous as all this law, which I set before you this day.'

Similar are the words of the psalmist (Psalm 147:19-20): "He showeth his word unto Jacob, His statutes and his ordinances unto Israel. He hath not dealt so with any nation; As for his ordinances, they have not known them."

2. Nor should we doubt that those of the Jews are in error ... who think that even foreigners, if they wish to be saved, must pass under the yoke of the Hebraic law. An ordinance, in fact, is not binding upon those to whom it has not been given. But in the case under consideration the ordinance itself declares to whom it was given, in the words: 'Hear, O Israel,' and everywhere the covenant is spoken of as made with the Jews, and they themselves are said to be chosen as the peculiar people of God. The truth of this was recognized by Maimonides, who proves it by the passage in Deuteronomy 33:4.

At this point, Grotius examines at length a variety of instances in the Bible when foreigners living in Israel were subject to different laws than the Jews themselves - showing that the Mosaic laws applied to no one but the Jews. He then quotes Rom. 2:14: "For when Gentiles, *who do not have the law*, by nature do what the law requires, they are a law to themselves, even though *they do not have the law*." The principle point of which is: the Gentiles are not under the Mosaic law. Grotius then goes on to say,

7. From this we conclude that we are bound by no part of the Hebraic law, so far as this is law of a special kind. For, outside of the law of nature, the binding force of law comes from the will of him who makes the law; and it is not possible to discover, from any indication, that God willed that others than Israelites should be bound by that law. There is, then, no need of proof that in respect to ourselves this law has been abrogated; *for a law cannot be abrogated in respect to those on whom it has never been binding.* [Hugo Grotius, THE LAW OF WAR AND PEACE, Book 1, Section 16, “*That those not of Jewish birth have never been bound by the Hebraic law*” (1625).]

And now, in order to provide full disclosure like a good lawyer, I hereby quote all scriptures tending to prove the Mosaic law ever applied to the Gentiles: \_\_\_\_\_. Further, I hereby cite all scriptures which tend to prove the Mosaic law ever applied to the Church: \_\_\_\_\_. No, I didn't leave anything out - that's all of them. So, for those who are willing to accept it, the tithe never did apply to the Church and that is the end of the matter. However, to be complete in my analysis, I must now pull the loose thread from the prior section and see how far it unravels.

### **THE LEVITICAL TITHE HAS BEEN ABROGATED**

I take it as axiomatic - a hallmark of Christian orthodoxy, if you will - that the portion of the Mosaic law known as the ceremonial law was abolished by the ministry of Christ in the First Advent.

Which is to say two things: 1) even if the Mosaic covenant somehow inexplicably was made applicable to Gentiles or the Church, the portion relating to the means of redemption was nonetheless made obsolete; and 2) even as to the Jews, who are ostensibly still under the Mosaic law, the ceremonial law has been made obsolete as well. The end result of which is that *the ceremonial law of Moses no longer applies to anyone in the world.*

It now remains for us to determine the nature and extent of this obsolescence. The book of Hebrews is devoted primarily to describing, to those who were under the Mosaic covenant, how the means of salvation had been changed by Christ. I will not here detail all of the arguments made in Hebrews, but will devote only a limited space to those matters of greatest concern to tithing.

The upshot is this: the ceremonial law of the Mosaic covenant is in fact the law of the Levitical system of priests and religious workers. To say that the ceremonial law was made obsolete is to say the Levitical priesthood was abolished. They are one and the same.

### **The Levitical Priesthood Abolished**

What Christ accomplished through His death was to enter the direct presence of God in heaven (*i.e.* the greatest access to God possible), in effect entering the tabernacle made without hands (Heb. 9:11), passing beyond the veil of the earthly sanctuary in a better, more permanent way than a mere human priest ever could. This event was symbolized by the tearing of the veil in the temple at Jerusalem in two pieces from top to bottom at His crucifixion. Mat. 27:51.

The result was that Christ merged the position of God and the office of priest into one, eliminating the need for any human intermediary. From that moment forward, direct access to God became available to all men through Jesus Christ, the only mediator between God and men. Heb. 9:15; 1Ti. 2:5.

Christ thereby surpassed the prior priesthood, putting aside the Levitical system with the new covenant enacted on better promises. The new covenant made the first obsolete, which means that the first covenant, having grown old, has disappeared. Heb. 8:6,7,13. In so doing, Jesus became a high priest forever after the order of Melchizedek. Heb. 5:10; 6:20; 7:17. The Aaronic priesthood was imperfect - the priesthood of Christ is perfect. The Aaronic priesthood was temporary - the priesthood of Christ is permanent.

The presence of God among the Israelites was confined to a physical sanctuary, whereas God now dwells within all Christians. Jn. 14:23; 1Co. 3:16. The Israelites had a structured hierarchy of access to God through the use of human intermediaries, whereas Christians have equal access before God through Christ, eliminating the need for any human mediator between God and men. Eph. 2:18; 3:12.

Those who served the tabernacle and its altar under the Mosaic law have no portion in the altar of the new covenant in Christ, on which are laid the "sacrifices" of praise, good works, and sharing. Heb. 13:10-16. In other words: 1) there is no carryover of a religious worker class segregation into the Church; and 2) there is no carryover of physical sacrifices or offerings into the new covenant in Christ.

The inheritance of the Israelites depended upon their genealogy, whereas all Christians share equally in the inheritance of eternal life. Eph. 1:11-14. The priests and Levites were a separated minority class among the Israelites, whereas Christians are universally a priesthood, having fulfilled the promise to become a kingdom of royal priests. Exo. 19:6; 1Pe. 2:5,9; Rev. 1:6.

Therefore, Jesus completely destroyed two of the pillars supporting the tithe, namely, the existence of any segregated class of priests or religious workers among God's people, and the existence of a physical temple along with its physical altar. Plus, by introducing a righteous inheritance shared by all believers, He prevented the possibility that an unequal inheritance (or portion with God) should ever arise within the Church. Hence, none of the three pillars of the tithe apply to the Church.

Also, by virtue of the fact that the priesthood of Christ is perfect and permanent, He made it impossible that any future human priesthood among the people of God would ever be needed, or authorized by God. No one in the Church can ever rightfully claim that circumstances have changed or that a necessity has arisen which would call for the re-introduction of a physical temple, a physical altar, or a segregated class of priests or religious workers. That possibility has been forever nullified.

The absence of any priestlike class renders the tithe incapable of continued definition in terms of who is to contribute it, and who is to receive it. If all members of the true Church are equally a royal

priesthood before God, the tithe cannot exist, because the tithe requires a distinguishable priestly recipient class and a non-priestly donor class. The high priesthood of Christ renders the whole existence of the tithe useless and moot.

### **A Lesson In Legal Modification**

Although the arguments already made are sufficient to give us a clear understanding of the purposes of God concerning tithing, the scripture does not leave the matter to mere inference. Hebrews 7:1-12, which explains the relationship of the tithe to the priesthoods of Melchizedek, Aaron and Christ, is directly on point.

The first ten verses compare and contrast the priesthoods of Melchizedek and Aaron, chiefly by way of comparing and contrasting the tithes received by each. Both the priesthood of Melchizedek, and the tithe received by him, are found to be superior to the Levitical system. Then in verse 11, the idea is introduced that the priesthood of Jesus partakes of the order of Melchizedek, making his priesthood superior to the Aaronic system as well.

Note that in the discussion of how Melchizedek and Aaron both received tithes, no mention is made to the effect that Christ did, or would, receive tithes. Scripture nowhere claims that Christ receives tithes, or that anyone may receive tithes on His behalf.

More importantly, the passage concludes with the statement that “when the priesthood is changed, of necessity there takes place a change of law also.” Heb. 7:12. Of all the laws of the priesthood which could be referred to here, of all the ceremonial laws of Moses, *the tithe is the only one which has been discussed in the immediately preceding eleven verses*. Therefore, the law of the tithe, among all of the ceremonial laws of Moses, is the one law that was indisputably changed.

### **ABRAHAM’S TITHE DOESN’T CHANGE ANYTHING**

It is precisely because of Heb. 7:1-10 that some people argue the tithe is not completely dead, but is alive. Even conceding that the *Levitical* tithe is dead, *Abraham’s* tithe (so the argument goes), because it preceded the Mosaic covenant, is not affected by the obsolescence of the Levitical priesthood by Christ, and therefore it still stands in the Church age. Alternatively, it is argued that since Abraham tithed to God's high priest and we are Abraham's spiritual descendants, the obligation to tithe to priestly ministers is eternal.

Let me quickly admit that Abraham’s tithe was not affected by the subsequent ministry of Christ. The clear witness of scripture is that Melchizedek's priesthood was not based upon the Mosaic law, his priesthood is considered greater than Aaron's, and his priesthood was (and is) eternal. Heb. 7:3. But that is not even the question.

Yes, Abraham’s tithe was an actual event in history, the occurrence of which was unaffected by later events. However (and this is where legal analysis is particularly important), Abraham’s tithe was merely an *event* - it was not, and cannot be construed to be, a *rule*. In other words, Abraham’s once

in a lifetime act did not have any *legislative significance*. He did not, by tithing once, lay down a commandment of God that all of his spiritual descendants should do likewise.

God is certainly capable of acting legislatively, and there are numerous examples in the Bible. When God acts legislatively, He expressly says, “this shall be a statute,” and it is usually accompanied by the words, “forever” or “for all generations.” See, Exo. 12:14, 17, 24; Lev. 16:34, 17:7; Num. 19:2, 10; Deut. 6:1, 24; etc. There is no reason to suppose, if God had wanted to lay down a general rule of conduct, that he could not have said so.

Thus, the absence of any words of legislative enactment are an indication that no rule was laid down by Abraham’s act. I do not even say *Abraham’s example*, because what would his act be an example of, exactly? An example of an act of individual worship acceptable to God? Correctly understood, yes. That is, correctly understood as an individual (not a legislative) act suited to the time and circumstances.

To interpret single acts of men as inferring a rule of conduct for others merely because the initial act was pleasing to God is to diminish the significance of actual laws enacted by God acting in a legislative capacity. You cannot elevate mere inferences to the status of one of God’s laws without diminishing the high status of laws expressly enacted.

Blackstone tells us, drawing on the Bible, that a law is a “rule of action, which is prescribed by some superior, and which the inferior is bound to obey.” Wm. Blackstone, *Commentaries on the Laws of England*, Bk. 1, §2 (1765). Laws of God come to us only in two ways. Either the law is part of the law of nature applicable to all men and rooted in the creation of the world, or it is part of some particular divine covenant under which laws are expressly promulgated.

Of course, tithing was made a part of a particular divine covenant - the Mosaic covenant. But we have already examined that covenant and found: 1) it only ever applied to the Jews; and 2) the terms of the covenant have been modified so as to obsolete the tithe. Was tithing ever made a part of any other divine covenant? No.

If tithing is a part of the law of nature, why is no one in all of scripture ever described as paying a tithe except those under the Mosaic law and the cases of Abraham and Jacob (Gen. 28:22)? Where are the well-reasoned arguments showing how tithing is rooted in the creation? Who does the law of nature say tithes should be given to, if indeed such a law exists?

Abraham’s act, by definition, arose long after the creation and therefore cannot be the means by which a general law of tithing was made part of the law of nature. The only other possibility is that Abraham’s act simply agreed with the law of nature - but this would require that other evidence of such a law would necessarily exist both preceding and following Abraham. However, such evidence - in the Bible at least - does not exist. We have no accounts of the righteous tithing in general.

I venture to say there is one thing the law of nature certainly does *not* say - that anyone can give money or other physical things to God directly, or in the abstract. Under the Mosaic system, tithes

were given to the priests and Levites on God's behalf. If you remove the priests and Levites, or bypass them for a more ancient system, who is designated to receive tithes on God's behalf? Does God reach down to earth and snatch our money from the offering plate or send fire down to consume any other things we give to Him? Can you write a check to God?

In this light we can still learn something useful about tithing from the cases of Abraham and Jacob. Namely, that every tithe must have a human recipient. In Abraham's case, his tithe was paid to Melchizedek, a priest of the Most High God. From his description in Hebrews (having neither father nor mother or genealogy, and being a priest forever) one can conclude either that he was a mysterious human being, or that he was, in fact, Jesus incarnate prior to the First Advent.

Either way, there was a physical person to whom Abraham gave his tithe, and that person was an authorized priest of God. Similarly, Jacob gave a tenth to *the Lord* who appeared to him at Bethel, and who was also likely to be Jesus incarnate. Meaning, either a physical person who was a priest of God, or who was the physical presence of God Himself. Every tithe must be given to a tangible priest. If there are no earthly priests, there can be no earthly tithes.

On the one hand, such an understanding explains what the true law of nature is on the subject of tithing - a tithe is appropriate when God appears in the flesh. On the other hand, it also explains why the events in the lives of Abraham and Jacob were absolutely unique, unrepeatable for all others, and could never form the basis of a rule of action for us today. No one can rightfully claim to be the physical representation of God except Jesus Himself.

So Abraham and Jacob both paid tithes to God, but their circumstances simply never would, or could, apply to anyone today. And in the end, their cases do nothing to advance the argument that a law of tithing somehow still applies even though the Levitical tithe was obsoleted by Christ.

Let me summarize the analysis so far. *First*, the Levitical tithe never applied to the Gentile nations or the Church to begin with. *Second*, the Levitical tithe was abolished even for the Jews as a result of Jesus' ministry. *Third*, God never established a law of the tithe apart from the Mosaic covenant. So all of these agree. The law of God says that every fact should be confirmed by two or three witnesses. Heb. 10:28. Well, I have my three witnesses. And yet I also have a fourth.

## **THE CHURCH COVENANT MODEL OF FINANCING**

We have established what the Church did not *ever* have: 1) a priestly class; 2) a physical temple or altar; or 3) different inheritances (spiritual or physical) for some church members compared to others. So a Christian tithe is what can be called a non-starter. It begs the question of what the Church *does* have. How did God expect the work of the Church to be funded?

### **The Model of Christian Charity**

The New Testament repeatedly indicates that charity (or love), not obligation, governs church contributions. In Mat. 25:31-46, Jesus told the parable of the sheep and the goats. According to

Him, the inheritance of the kingdom and divine blessings belong to those who fed Jesus when He was hungry, gave drink to Him when He was thirsty, clothed Him when He was naked, etc. However, this was in no way limited to people who knew Christ during His earthly life. Rather, the point of the story is that those who act charitably toward "one of the least of these" are regarded as having contributed directly to the Lord.

There are a number of additional lessons to be learned from this parable. First, a contribution to the Lord's work is not limited to those who perform religious services, but also extends to any person in need. Second, giving to Jesus is primarily achieved by direct gifts to individuals. Gifts to charitable, incorporated, or tax-exempt *organizations* are permissible, but certainly not required, nor are they to be preferred, over gifts to *individuals*. Third, a contribution need not be channeled through, or controlled by, clergy in order to qualify as being made unto God.

There is a sharp contrast between the old covenant economics of the Levitical priesthood and the new covenant economics of the body of Christ. Each member of the body is in Christ, and Christ is in each member. As 1Co. 12 indicates, no member is more or less necessary than the others, for each member is indispensable. Further, no member superiority or priority exists, for those who have give to those who lack, as needs may arise from time to time, that there may be equality.

The universal priesthood of all believers makes every Christian an eligible recipient of charitable donations, but that necessarily means there are no prescribed amounts, nor prescribed channels, of giving. Further, there can be no special class of recipients, nor any specified means of giving. Each person must give to whom, in what amount, and in whatever way Gods leads them. In short, the body is so composed that there is no division in it - all may give, and all may receive.

Accordingly, the body concept epitomizes the abolition of the old covenant. The body has no need to establish priestly individuals or organizations to be mediators. Christ is the portion of all His people, giving each member equal status to receive the supply of the body. The body has no need to divide itself such that some members only give, and others only take, what all are entitled to share. This was accomplished by Jesus having obtained an inheritance, the present and future benefits of which all Christians are equally entitled to participate in.

Not only will all Christians share equally in eternal life in the presence of God, but all have the same opportunities for taking earthly dominion. No one in the body of Christ is precluded from earning their own living or from having the independent financial means to sustain themselves. Hence, the apostle Paul continued earning income as a tentmaker while ministering to various churches. 1Co. 18:3.

There is no evidence in Scripture that the early churches collected contributions in the form of a tithe, or in the name of tithing. In Romans 15:25-28, Paul tells of a contribution he was to carry from the churches in Macedonia and Achaia to the church in Jerusalem. The contributions were entirely voluntary, and not a fixed obligation. The gifts are described as being "for the poor among the saints in Jerusalem."

No indication is made that the contribution was made to, or on behalf of, church workers or what are today called *ministers* or *clergy*. The contribution was to be distributed among the members of the church according to their need, not their position, their calling, or for their services. No one in the Jerusalem church was a preferred recipient because of who they were. Additionally, the contribution was made to the corporate body for distribution to its individual members, not for the body to keep or use for corporate purposes, *i.e.*, the collective.

### **Making A Living From The Gospel**

But what are we to make of the injunction by Paul that *a laborer is worthy of his hire* (1Co. 9:4-14; 1Ti. 5:18), a principle also cited by Jesus Himself (Mat. 10:10)? Paul takes it even farther, asking rhetorically whether he and Barnabas were the only ones who had “no right to refrain from working for a living.” 1Co. 9:6. Then he continues:

“Nevertheless, we have not made use of this right, but we endure anything rather than put an obstacle in the way of the gospel of Christ. Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.” 1Co. 9:12-14.

So there you have it. This proves that contributions to ministers of the gospel are either a continuation or a modification of the contributions to Levites under the Mosaic law, right? Not so fast.

It is true that the Levitical tithe and contributions to ministers of the gospel have something in common, namely, that the laborer is worthy of his hire. This is a principle from the law of nature. God, being consistent with Himself, had both the Mosaic covenant and the church covenant reflect this law of nature. But the principle doesn't apply to the Church because the Mosaic law said so - it applies to the Church because the Church is subject to the law of nature. And there any similarity between tithing and church contributions *ends*.

Do you really think that Paul, in these few sentences, intended to trump the analysis of the tithe in the book of Hebrews and say, in effect, “pay no attention to that - the tithe really lives after all”? If he did, why does he never use the word *tithe* to describe church contributions? Is he being coy? Is he trying to slip one past everybody so we wouldn't notice?

I suggest that Paul would be among the first to remind us that all gifts and contributions to the Church - whether to members in need or to ministers of the gospel - are subject to the general injunction of 2Co. 9:7 that *each person must give as he has made up his mind*. In other words, that it is irrevocably up to the donor to decide (as God leads him) how much to give, to whom, for what reason, in what form, and where to direct his gifts and contributions.

Thus, there is no priority of ministers over other church members, no priority of the local church over other churches, no priority of churches over parachurch ministries, no priority of religious

ministries over general charities, and no priority of organizations over individuals as recipients. In other words, totally *decentralized* giving.

If there is one thing the Levitical tithe represents, it is a *centralized* system of contributions. But the Church model has no permanent class of designated recipients, no priorities among recipients, no centralized funneling or channeling of donations, and no one in charge of administration and disbursement of moneys on behalf of others. So as long as that is how church members fund the work of those who proclaim the Gospel, the scripture supports it.

The scriptural evidence strongly suggests Paul is advocating for a system of contributions to ministers of the Gospel which may be called *catch as catch can*. You say you want to live off the Gospel? Then you are automatically subject to the whims and discretion of the people, each of whom gives according to their own conscience, with no moral authority on your part to direct, supervise or organize their giving. Trust in the Lord and have faith - don't try to control the situation. Ah, but everyone wants not only control, but assurances, don't they?

Paul would also be among the first to recognize that just because "those who proclaim the gospel should get their living by the gospel" does not nullify the body concept of the Church, primarily in the respect that there should be no division in the body. Thus, the Bible does not support the concept of a Christian *clergy* as distinguished from *laity*. And Paul does not, in 1Co. 9, intend to create a clergy vs. laity distinction.

Eph. 4:11 indicates that God has appointed in the Church *apostles, prophets, evangelists, pastors and teachers*. I know of no better scripture to give us an understanding of what people in the Church are the ones *who proclaim the Gospel*.

So why is it, that 1) many churches do not even recognize the contemporary office of apostle; 2) prophets are generally recognized only in *charismatic* churches, and are always unpaid unless they are the founder of their own cult; 3) evangelists only get paid if they raise their own support or survive on *love offerings*; and 4) lay teachers are almost universally unpaid volunteers; but 5) pastors are paid employees who get regular salaries? Who made pastors special compared to everyone else? The witness of scripture is: not God.

We have to be careful not to read scripture and commit *eisegesis* - reading our preconceived notions into the text when they aren't really there. If you had never heard of a clergy-laity distinction, would you have come to believe in it just by reading 1Co. 9:12-14?

The early Church demonstrated that it was not only economically feasible to adequately finance the Church's work without the tithe, it was a natural consequence of putting the body concept into practice. This example serves as the best model for the Church today, for it is from the roots of the early Church that the Church today is derived, and in fact they are the same Church. Therefore, any disparity between the practices of the early Church and the modern Church with respect to the tithe, rather than indicating a maturing of the Church, is more likely an indication of apostasy.

Which brings me to point out that Paul, in 1Co. 9:12, clearly wanted to avoid doing anything which would *put an obstacle in the way of the gospel of Christ*. Yet, I'm sorry to say, that is exactly what many contemporary church practices do.

## **OBSERVANCE OF TITHING SUBVERTS THE GOSPEL**

### **Preferring The Old Ways Over The New**

When churches practice tithing openly, of course, the problem is obvious. Preaching sermons promoting tithing. Including tithing as a tenet in a statement of faith or set of basic doctrines. Soliciting tithes and offerings in so many words. Giving tuition discounts to members who send their kids to an associated school *if they tithe*. The worst offenders require tithing by some or all of their employees and even exact tithes as a payroll deduction. All in clear violation of scripture while professing to advance it.

But *open and notorious* tithing (to use a legal phrase) is just the tip of the iceberg. The subtler forms of re-introducing the Mosaic law into the new covenant are just as dangerous and far more prevalent.

Remember, in the history of Israel, first came the physical sanctuary, then came the human priesthood, followed by the segregation of a religious worker class, and finally a legal bar to inheritance and diverse employments, all of which created the need for a centralized system of collecting contributions. So when one looks at the tithe in ancient Israel, it is simply the culmination of many things which necessarily undergirded and supported it. The ancient law of tithing could not stand all by itself.

So it is today as well. When tithing is preached and/or practiced, it betrays the fact that a great many other things must be in place to support it. Not coincidentally, these are the same things that the Mosaic law established - a physical sanctuary, a human priesthood, a religious worker class, and a centralized system of money collection and redistribution. If you don't have these things in place, the institutionalization of the modern tithe loses all of its moral force. This institutional machinery is all *bogus* - as I have shown - but to keep the tithe going, you gotta have it.

In spite of all that scripture plainly teaches, common church practices include a whole host of things which are clearly patterned after the old system which has been abolished, instead of the new system prepared especially for the body of Christ.

*Temple terminology* - Words and phrases either borrowed directly from the Jewish temple, or are remnants of Middle Age cathedrals whose original purpose was to designate areas where non-members and/or non-clergy could not go - a temple concept and purpose of imposing a hierarchy of access. These include, without limitation:

- using the word *Temple* or *Tabernacle* in a church name
- calling a church building auditorium a *sanctuary*
- calling a church building lobby a *narthex*
- calling other church building areas a *nave* (seating area) or an *altar* (stage or platform)

- calling a church building *the Lord's House*, or *God's House*
- quoting Psalm 122:1 as though it has even the remotest application to the Church

Other tricks of the trade include setting apart special instruments or implements only clergy can use, or special rooms only clergy can use. A favorite of mine is the use of dual pulpits (usually a lesser and a greater) which are meant to designate what may be used by clergy, and what may be used by laity. A class segregation manifested in the physical layout of the building. Do you have to whisper when entering your local sanctuary? Is it because God lives there?

*Priestly privileges* - Power, prestige, privileges and authority reserved for clergy demarcating those persons having a superior access to God, a superior relationship with God, or a superior calling from God. These include, without limitation:

- calling clergy members *priests*
- calling clergy *father* or *reverend*. The use of *father* is outright prohibited by Jesus. Mat. 23:9. All believers are equally holy (Jude 14) and deserving of honor and respect (1Co. 12:23-24), *i.e.*, *revered*.
- allowing clergy to hold confession and/or grant pardon
- setting aside special ceremonies or functions - *sacerdotal functions* or *sacraments* - that only clergy can perform
- limiting preaching and/or teaching to clergy
- limiting the leading of corporate worship to clergy

Why can only clergy do these things? Was the Great Commission (Mat. 28:18-20) given only to clergy? When Jesus gave authority to the Church, did He give it to each and every individual member, or only to certain people in the Church? Is Church authority limited to the descendants of the apostles?

*Class distinctions* - Even use of the seemingly benign phrase *full-time Christian work* betrays an underlying assumption that people employed by a church are doing something more important for Christ compared to other church members. But the scripture says, "Only let each person lead the life that the Lord has assigned to him, and to which God has called him. This is my rule in all the churches." 1Co. 7:17. So the idea that some work is more valuable to God than other work is a complete fallacy.

Does your church pay clergy differently from other employees (better benefits, higher salary, pension plan)? Are all your church's lay teachers unpaid volunteers? Who gets licensed or ordained in your church, and how many lay people are ordained for a career in religious work? Are the clergy in your church even members of your congregation, or are they in fact members of a separate body made up solely of clergy (usually a presbytery)? [Don't think for a moment this is limited to Presbyterian denominations.]

*Centralized religion* - In your church, where does the true religious authority and right of religious freedom reside, in you individually or with the organization and/or institution (*i.e.*, the collective)? I here refer to things such as tax exemption (income, sales and property taxes, not to mention special

tax benefits afforded to clergy) and exemption from anti-discrimination laws. In each case, special treatment afforded to the organization itself that is *not* afforded to its individual members. When was the last time you heard a pastor speak out against such things?

But tell me - who is the member of the body of Christ, the true Church - you individually, or your local church corporation? Can a corporation be saved? Will your religious institution go to heaven? To whom did God give the inalienable right of religious freedom - to individuals, or to corporations? Yet, who actually gets the benefit of religious freedoms? Your individual business? - not a chance.

This institutional preference can be manifest in subtle ways. Does your church teach that donations to God belong first to the local body, and then to all others? Rather than supporting individual missionaries, are you told to funnel all missions donations through an administrative body? Are you encouraged to give to needy people directly, or funnel donations through the benevolence fund? Will your church disclose who it gives charity to, or is that information confidential? Does your church teach *sacrificial giving*? Are direct gifts to individuals recognized as given "unto the Lord"?

The question to ask yourself, whenever you make a donation to a church or religious ministry is whether that donation will be used to perpetuate class distinctions within the Church, to maintain the perception of a physical temple, or to continually interpose an organizational structure between you and the carrying out of Christian ministry.

One of the underappreciated aspects of the new covenant in Christ is that until He returns, the Church is *decentralized*. No one, among men, is in charge. No one, among men, is superior to others. Every local assembly, fellowship or congregation is equal to all others and essentially independent. I think the closest analogy is the family. Every family has its own leader, but every family is equal to every other family and no one is in charge of anyone else's family. That's the way God designed the Church.

### **Turning Our Backs On Christ**

The witness of scripture throughout the New Testament is that Jesus did not merely modify the purposes, structures and procedures of the Levitical priesthood so as to tailor it for a new use in the Church. Rather, He completely terminated the Levitical priesthood and built a whole new system for the Church based on entirely different purposes, structures and procedures.

Thus, instead of a physical temple, sanctuary and altar, Jesus entered a temple made by God (not men) and every believer became an individual temple of the Holy Spirit. Physical sacrifices of animals and offerings of grain, etc. were replaced by purely spiritual sacrifices of praise, good works, and sharing. The separation of priests and Levites from the rest of the congregation was abolished, and instead of creating a new class of religious workers in the Church, all believers are part of one body without division.

Gone completely are any human mediators between God and men - Jesus is the only mediator and high priest now. Access to God is no longer restricted, but is freely available to all men through the

universal priesthood of all believers. Disparate inheritances and restrictions as to forms of income have been obsoleted and in their place all members of the body of Christ have equal rights and privileges, both spiritual and material. Religious freedom and religious authority is an individual right, not a collective right, or a right possessed by only a few.

These are the things Jesus has done. This work is finished, complete, and irrevocable. To bring back the old ways, to import them into the Church, is to undo the things He has done. It is to declare that the old system God has discarded and declared imperfect is to be preferred over what God has given us that He intended should be perfect and better. In so doing, we prove ourselves to be just like the Israelites, who having been delivered from slavery and given the gift of freedom, preferred to go back to Egypt. In so doing, we prove ourselves to be faithless.

One of the dangers of the idea that the Church is a continuation of Israel, or that Israel and the Church have merged, is the tendency to carry over rituals, structures and concepts that were intended to be utterly abandoned and treat them as having merely changed form. However, Jesus did not merely *transform* the Levitical system - He utterly *abolished* it and started an all new system having nothing to do with the former way.

I cannot come to any conclusion except that when churches preach and practice that which Jesus did away with forever (physical sanctuary, human priesthood, segregated class, centralized religion), it is a subversion of the Gospel. By resurrecting a dead law that Christ specifically obsoleted, we attempt to undo the finished work of Christ. By propagating a new priestly class Jesus never intended to create, and whose ministry was specifically designed to prevent, we undermine his supreme and perfected high priesthood.

In the name of furthering the Gospel, we undercut it. In the name of God, we violate His law. For the sake of Christ, we undo what He accomplished. In this there is no glory, and no "well done thou good and faithful servant." You think my judgment harsh, or even foolish?

I wish you would bear with me in a little foolishness. Do bear with me! I feel a divine jealousy for you, for I betrothed you to one husband, to present you as a pure virgin to Christ. But I am afraid that as the serpent deceived Eve by his cunning, your thoughts will be led astray from a sincere and pure devotion to Christ. For if someone comes and proclaims another Jesus than the one we proclaimed, or if you receive a different spirit from the one you received, or if you accept a different gospel from the one you accepted, you put up with it readily enough. \* \* \* And what I do I will continue to do, in order to undermine the claim of those who would like to claim that in their boasted mission they work on the same terms as we do. For such men are false apostles, deceitful workmen, disguising themselves as apostles of Christ. And no wonder, for even Satan disguises himself as an angel of light. So it is no surprise if his servants, also, disguise themselves as servants of righteousness. Their end will correspond to their deeds. 2Co. 11:1-4, 12-15.

## CONCLUSION

The tithe was once an important part of God's covenant with His people, to compensate the priests and Levites for their care of the tabernacle and sanctuary, their service as mediators, and their lack of other means of support. Yet, even from its inception, the Levitical priesthood was slated for obsolescence, being only a foreshadowing of the greater priesthood of Christ to come.

When Christ did come, His death removed sanctuary, mediation and inheritance from the priesthood of His people, effecting a new covenant between God and people in which similar distinctions were obsolete. With the bases of the tithe abolished forever, it became useless and moot.

Hence, the observance of the tithe by the Church denies the changes made by the new covenant, in effect nullifying the death of Christ and the Church's own existence. To the extent any church solicits or administers the contributions it receives so as to have the effect of a tithe, or uses such contributions to establish or maintain an old covenant temple, priesthood or separated class, the result is the same.

The people of God know, or ought to know, that temples, priesthoods and separated classes are not only unnecessary to the work and purpose of the Church, they are its greatest liabilities. What remains for the Church to do is not to replace the tithe with any other plan to conduct business as usual, but to change the nature of its business to be consistent with its origin. Only by properly functioning as the body of Christ without division can this be done.

The Church cannot support the work of Christ and subvert it at the same time. As per Mat. 12:25, a kingdom divided against itself is laid waste, and a house divided against itself cannot stand. Further, the Church cannot serve two masters - the old covenant and the new covenant - for they are incompatible and irreconcilable. Ultimately, God is not glorified by the resurrection of what He has laid to rest. The tithe is long dead - it is time for the Church to bury it.

## POSTSCRIPT

There is yet one more thing I would have you know about the tithe so you can have the most complete picture of it as possible. Namely, that the biblical tithe only ever applied to plants and animals, *i.e.*, the seed of the land or the fruit of the trees, and every tenth animal passing under the herdsman's staff of flocks and herds. Lev. 27:30-32. The tithe never applied to minerals such as gold or silver, which is to say that it never applied to *money*.

The tithe of the Bible was based on the concept of *increase*, not *income*. Increase comes from God - income comes from man. See Lev. 26:4; Deut. 7:13. So the things that God gives - produce of the land and animal births - are the things covered by the tithe. Things produced or manufactured by man were not subject to the tithe. Thus, no one tithed houses, tools, or carts, etc.

When Jesus criticized the Pharisees for their tithes of dill, mint and cumin (Mat. 23:23), these were

all plants (produce of the ground). The criticism was that the Pharisees were scrupulous about very small things, but did not regard the more important things. No suggestion was made should have tithed from their money.

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