

# TITHING AND GIVING

A Pilgrim's Study Notebook



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First Edition



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The views expressed in this publication are not intended to convey, criticize, or evaluate the doctrines of my religious affiliations on this subject matter. I take full responsibility for the content under God who inspired this work. And I hope that the readers will be equally challenged to emulate the believers in the Early Church:

*“These were more fair-minded than those in Thessalonica, in that they received the word with all readiness, and searched the Scriptures daily to find out whether these things were so.” Acts 17:11*

*“31) Then Jesus said to those Jews who believed Him, “If you abide in My word, you are My disciples indeed. 32) And you shall know the truth, and the truth shall make you free.” John 8:31-32*

## Preface

Following my conversion in 1976, I embraced tithing because it was a tenet of faith in my local denomination. However, during the Easter weekend of 1988 I had an unusual prompting to study all scriptural references to tithing in the Bible. At the time, there was no public debate on tithing. It was simply one of such occasions when the Holy Spirit inspires an inner urge to study the Bible on a subject or to examine some aspects of my relationship with God. At that time there was no electronic Bible. The Cruden's Complete Concordance<sup>1</sup> was then an invaluable companion to the Bible.

My findings were summarised into a Bible Study outline, aspects of which were shared at various meetings. I recall one occasion in 1998 when I made a reference to this subject at a regional convention of the Full Gospel Businessmen Fellowship International (FGBMFI) in Ibadan, Nigeria. After my message, one of the leaders, an ardent church elder, openly disagreed with me. But unexpectedly, one sister approached me privately to express her agreement with my message. Nevertheless, I decided there and then not to talk about or teach the subject again publicly. I archived all the study materials and resolved to steer away from any controversial church doctrine. Yet, I was still troubled by the way tithing was being taught by many prominent ministers and churches, literally stripping believers of their blood-bought liberty in Christ. The apparent lack of understanding of the transition from the old to the new covenant painfully

belittled the redemptive work of our Lord and Saviour Jesus Christ.

In 2016, a flurry debate on tithing erupted among Christians on the internet. I considered writing a book on the subject and in 2018, I contracted and paid a publisher. However, I wasn't completely satisfied with the draft manuscript. So, I jettisoned the idea of writing a book.

In October 2021, during an online Sunday morning service, I was shocked and disappointed to hear a favourite pastor in a prominent Pentecostal church in the UK query why a believer would claim the promises in the Old Testament but fail to embrace the doctrine of tithing. I immediately thought of ways of reaching this pastor privately for a friendly dialogue. However, it dawned on me that given the pastor's high visibility within and outside the church, it was doubtful if my direct engagement with him would be productive. Instead, I concluded that it was probably time to tidy up my old study materials on tithing and giving for publication.

I make no claim whatsoever to an esoteric divine revelation on this subject. This notebook is simply a summary of study findings that may serve as an incentive for the reader to seek a clearer understanding of this subject also. I have no formal theological training or accreditation. So, the facts and views in this notebook can be freely challenged but in humility recognising that God is no respecter of persons and can choose to use anyone for any purpose. I pray earnestly that you will indeed be richly blessed as you read this booklet.

## Introduction

*“Be diligent to present yourself approved to God, a worker who does not need to be ashamed, rightly dividing the word of truth.” 2 Timothy 2:15<sup>2</sup>*

Tithe(s) is mentioned 30 times in the Old Testament and 7 times in the New Testament. The Oxford English Dictionary<sup>3</sup> defines tithe “as the tenth part of farm produce given for the support of (Church of England) parish priests.” In general, the term “tithe” refers to one tenth of the annual produce of one's land or of one's annual income, paid as a tax or contribution to support a church or its clergy. It follows that an amount less than or greater than one tenth does not constitute a “tithe”.

It is helpful to examine the practice of tithing in the Bible, from its inception until the birth of the Church of Jesus Christ. Generally, the periods of the Bible can be divided historically into dispensations, each governed by distinctive principles and priesthoods according to God's plan (Hebrews 7:1-28). Every priesthood has a high priest. Perhaps, the three most relevant dispensations for tithing are those around “The Law”. These are the period before The Law or the Dispensation of The Promise; the period of The Law or the Dispensation of The Law; and period after The Law or the Dispensation of Grace.<sup>4</sup>

**The Dispensation of The Promise** covers the period from the call of Abraham (Genesis 12) to when Moses went up to

Mount Sinai to receive the Ten Commandments (Exodus 20-24). This dispensation is sometimes referred to as the period of the Abrahamic law or Abrahamic covenant. The governing priesthood was the Melchizedek Priesthood. Melchizedek was both a king and priest. The name means "*King of Righteousness*" (Genesis 14:18-20; Hebrews 7:1-28).

**The Dispensation of The Law** covers the period from the time the Ten Commandments were given to Moses (Exodus 24) to the crucifixion of Jesus Christ. The last word of Jesus on the Cross, "*It is finished*" (John 19:30), has been suggested to symbolise the end of The Law and possibly confirmed in Colossians 2:14. This period is also referred to as the dispensation of the Mosaic law. The governing priesthood was the Levitical or Aaronic priesthood (Hebrews 7:1-28).

**The Dispensation of Grace** covers the period from the crucifixion of Jesus Christ to the rapture of the church as described in 1 Thessalonians and the Book of Revelation. This dispensation is also referred to as the Age of Grace or the Church Age. The governing priesthood is the Priesthood of Jesus Christ, which has been designed according to the order of Melchizedek (Hebrews 7:1-28).

It is important to pay attention to the prevailing priesthood during these three dispensations when tithing was expressly mentioned in the Bible. Each priesthood had a terminal date. And as a new priesthood emerges, the Bible expressly declares that "*of necessity, there is also a change of the law governing or permitting the priesthood*" (Hebrews 7:12).



## Tithing before The Law (The Origin)

The first account of tithing in the Bible is in **Genesis 14:8-20**:

*“8) And the king of Sodom, the king of Gomorrah, the king of Admah, the king of Zeboim, and the king of Bela (that is, Zoar) went out and joined together in battle in the Valley of Siddim 9) against Chedorlaomer king of Elam, Tidal king of nations, Amraphel king of Shinar, and Arioch king of Ellasar—four kings against five. 10) Now the Valley of Siddim was full of asphalt pits; and the kings of Sodom and Gomorrah fled; some fell there, and the remainder fled to the mountains. 11) Then they took all the goods of Sodom and Gomorrah, and all their provisions, and went their way. 12) They also took Lot, Abram’s brother’s son who dwelt in Sodom, and his goods, and departed.*

*13) Then one who had escaped came and told Abram the Hebrew, for he dwelt by the terebinth trees of Mamre the Amorite, brother of Eshcol and brother of Aner; and they were allies with Abram. 14) Now when Abram heard that his brother was taken captive, he armed his three hundred and eighteen trained servants who were born in his own house and went in pursuit as far as Dan. 15) He divided his forces against them by night, and he and his servants attacked them and pursued them as far as Hobah, which is north of Damascus. 16) So, he brought back all the goods, and also brought back his brother Lot and his goods, as*

*well as the women and the people. 17) And the king of Sodom went out to meet him at the Valley of Shaveh (that is, the King's Valley), after his return from the defeat of Chedorlaomer and the kings who were with him.*

*18) Then Melchizedek king of Salem brought out bread and wine; he was the priest of God Most High. 19) And he blessed him and said:*

*"Blessed be Abram of God Most High,  
Possessor of heaven and earth.*

*20) And blessed be God Most High,  
Who has delivered your enemies into your  
hand."*

*And he (Abraham) gave him (Melchizedek) a tithe of all."*

The passage clearly shows that Abraham, on his return from his expedition against Chedorlaomer and the four kings in confederacy with him, gave a tenth of ALL the spoils of his victory to Melchizedek, the priest and king of Salem.

The rationale for this act by Abraham is unknown. What is perhaps evident and significant is that it was a **voluntary act**. There is no account that God required this of Abraham. Jacob also imitated this piety of his grandfather when he **vowed** to the Lord the tithe of all the substance he might acquire in Mesopotamia (Gen. 28:2). This was again, a voluntary act.

From the pattern of tithing prior to The Law, under the Dispensation of The Promise, the following facts are evident:

(i) It was voluntary i.e., it was not obligatory, neither was it solicited.

(ii) The High Priest (Melchizedek) performed his priestly duty before he received tithes. By analogy, Jacob spontaneously vowed a tithe to God after his protection and provision from God.

(iii) It was an expression of appreciation, gratitude, and worship.

(iv) The amount (one-tenth) was arbitrary, and discretionary.

(v) Abraham paid tithe after an expedition (or conquest) from the spoils, not from his entire possessions.

(vi) There is no account that Abraham paid tithes before this time and after this event. This would suggest that it was not a regular practice for him.

(vii) That Jacob also vowed one-tenth of all the increase of possessions God would give him on his return to his homeland, Canaan after his sojourn in Padan Aram shows clearly that it was a voluntary act. (While there is no evidence that he fulfilled this vow, it is difficult to conclude that he did not fulfil this vow).

It is notable that there is no account that Isaac, Abraham's covenant son, emulated his father's piety of paying tithe. Yet, he experienced God's uncommon financial favour (Genesis 26:1-33) from sowing and obeying God. His fear of God was evident to his son Jacob (Genesis 31;42,53).

It is also worth mentioning that there is no account that the sons of Jacob who became the nation of Israel paid tithes before The Law was given to Moses. The period lasted for over 400 years when the children were in bondage in Egypt, the deliverance from Pharaoh, the journey through the wilderness, until the third month after departure from Egypt when God invited Moses to Mount Sinai to receive The Law (Exodus 19:1-4).

During this period, God required Moses to build a sanctuary for Him, and the people were requested to give a freewill offering (not tithe):

*"1) Then the Lord spoke to Moses, saying: 2) "Speak to the children of Israel, that they bring Me an offering. From everyone who gives it willingly with his heart you shall take My offering. 3) And this is the offering which you shall take from them: gold, silver, and bronze; 4) blue, purple, and scarlet thread, fine linen, and goats' hair; 5) ram skins dyed red, badger skins, and acacia wood; 6) oil for the light, and spices for the anointing oil and for the sweet incense; 7) onyx stones, and stones to be set in the ephod and in the breastplate. 8) And let them make Me a sanctuary, that I may dwell among them." Exodus 25:1-8*

*"4) And Moses spoke to all the congregation of the children of Israel, saying, "This is the thing which the Lord commanded, saying: 5) 'Take from among you an offering to the Lord. Whoever is of a willing heart, let him bring it as an offering to the Lord: gold, silver, and bronze; 6) blue, purple, and scarlet thread, fine linen, and goats' hair; 7) ram skins dyed red, badger skins, and acacia wood; 8) oil for the light, and spices for the anointing oil and for the sweet incense; 9) onyx stones, and stones to be set in the ephod and in the breastplate.'" Exodus 35:4-9*

#### The People's Response

*"20) And all the congregation of the children of Israel departed from the presence of Moses. 21) Then everyone came whose heart was stirred, and everyone whose spirit was willing, and they brought the Lord's offering for the work of the tabernacle of meeting, for all its service, and for the holy garments. 22) They came, both men and women, as many as had a willing heart, and brought earrings and nose rings, rings and necklaces, all jewellery of gold, that is, every man who made an offering of gold to the Lord. 23) And every man, with whom was found blue, purple, and scarlet thread, fine linen, and goats' hair, red skins of rams, and badger skins, brought them. 24) Everyone who offered an offering of silver or bronze brought the Lord's offering. And everyone with whom was found acacia wood for any work of the service, brought it. 25)*

*All the women who were gifted artisans spun yarn with their hands, and brought what they had spun, of blue, purple, and scarlet, and fine linen. 26) And all the women whose hearts stirred with wisdom spun yarn of goats' hair. 27) The rulers brought onyx stones, and the stones to be set in the ephod and in the breastplate, 28) and spices and oil for the light, for the anointing oil, and for the sweet incense. 29) The children of Israel brought a freewill offering to the Lord, all the men and women whose hearts were willing to bring material for all kinds of work which the Lord, by the hand of Moses, had commanded to be done." Exodus 35:20-29*

*"4) Then all the craftsmen who were doing all the work of the sanctuary came, each from the work he was doing, 5) and they spoke to Moses, saying, "The people bring much more than enough for the service of the work which the Lord commanded us to do." 6) So Moses gave a commandment, and they caused it to be proclaimed throughout the camp, saying, "Let neither man nor woman do any more work for the offering of the sanctuary." And the people were restrained from bringing, 7) for the material they had was sufficient for all the work to be done—indeed too much." Exodus 36:4-7*

## Tithing under The Law

Tithing was not part of the Ten Commandments (Exodus 20-24) but was later included in The Law preparatory to the children of Israel possessing the promised land (Numbers 18:20-24).

There are two distinct periods under this dispensation. The period before the birth of Christ, and the period after the birth of Christ before the crucifixion.

Under the Dispensation of the Mosaic law, tithing was ordained, prescribed, and mandated by God for the nation of Israel. The Jews were required to give one tenth of the produce of the soil and of cattle (Leviticus 27:30-32).

### (a) **Application:**

- i) **One tenth** was prescribed for the produce of the land, whether grain from the soil or fruit from the trees, including new wine & oil (Leviticus 27:30-31).
- ii) **Every tenth animal** was prescribed for the herd of flock (Leviticus 27:32).

### (b) **Types (Beneficiaries & Purpose)**

- i) Tithes from the people to the Levites for their maintenance as they had no inheritance of land as the other 11 tribes (Numbers 18:20-21,24).

ii) Tithes from the Levites to Aaron (Numbers 18:25-29).

iii) Tithes for the LORD's Feast every year (Deuteronomy 14: 22-27; 12:4-7)

iv) Tithes for the Poor, the Aliens, the Fatherless and the Widows every three years (Deuteronomy 14: 28-29; 26:12-25)

**(c) The Place for collecting Tithes**

i) A place where God chooses to put His Name (Deuteronomy 14:23-25).

ii) The Storerooms of the House of God. 2 Chronicles 31:11-12; Nehemiah 10:37-38; 12:44; 13:12-13; Malachi 3:10).

**(d) Special prayer for the presentation of Tithes**

*"13) Then you shall say before the Lord your God: 'I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me; 14) I have not transgressed Your commandments, nor have I forgotten them. I have not eaten any of it when in mourning, nor have I removed any of it for an unclean use, nor given any of it for the dead. I have obeyed the voice of the Lord my God and have done according to all that You have*



*commanded me. 15) Look down from Your holy habitation, from heaven, and bless Your people Israel and the land which You have given us, just as You swore to our fathers, "a land flowing with milk and honey." Deuteronomy 26:13-15.*

In the times of religious decadence (prior to the Coming of Jesus Christ), tithing was neglected by the Jews. This transgression was corrected by Hezekiah in his reform work (2 Chronicles 31:4-12). Nehemiah and Malachi also rebuked the people of their time for withholding these obligations under the Mosaic Law (Nehemiah 13:10-13; Malachi 3:7-12). It is pertinent to note that Malachi was a prophet in the days of Nehemiah.

### **The period after the birth of Christ and before the advent of the Church.**

This was a transitional period between two dispensations: The Law and Grace. There are only three references to tithe(s) during this period:

1. *"Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin and have neglected the weightier matters of The Law: justice and mercy and faith. These you ought to have done, without leaving the others undone." Matthew 23:23*
2. *"But woe to you Pharisees! For you tithe mint and rue and all manner of herbs and pass by justice and*

*the love of God. These you ought to have done, without leaving the others undone.” Luke 11:42*

3. *“11) The Pharisee stood and prayed thus with himself, ‘God, I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. 12) I fast twice a week; I give tithes of all that I possess.’” Luke 18:11-12*

The following facts are evident from these three passages:

- (a) Jesus did not prohibit tithe but clearly recognised it as an integral part of the prevailing Mosaic Law.
- (b) Tithing was recognised as less important than other matters of the Mosaic Law such as justice, mercy, and faith.
- (c) Jesus demanded compliance with the Mosaic Law before the advent of the next Dispensation which came into force after the crucifixion.
- (d) There is no account that either Jesus or his disciples paid tithe.

It is important to emphasise that **The Law** is not synonymous and cannot be used interchangeably with **the Old Testament**. The Law is one of the several aspects of the Old Testament which include prophecies, accounts of God’s relationship with Man from Creation till the coming of Christ), and inspirational stories of individuals (e.g., Adam and Eve, Noah, Abraham, Isaac, Jacob, Esther, Hannah, David, Solomon, etc.). These life lessons and examples must not be confused with Jewish ordinances, statutes, and rituals.

# **Tithing after The Law**

Tithing was never mentioned in the Early Church after Pentecost as recorded in the Acts of the Apostles. There is only one chapter in the whole of the Epistles that explicitly refers to tithing, Hebrews 7:1-28. This chapter provides valuable insights into the relationship between tithing and the prevailing priesthood by comparing the following:

- (a) Melchizedek Priesthood versus the Levitical Priesthood.
- (b) Melchizedek Priesthood versus Christ's Priesthood.
- (c) Christ's Priesthood versus the Levitical Priesthood.

## **Summary of findings:**

1. Tithes were paid to the High Priest and therefore had a strong correlation with the priesthood that is in force at the point in time.
2. In the Old Testament there were two prominent priesthoods:
  - (a) The Order of Melchizedek (Prior to The Law)
  - (b) The Order and Rank of Aaron (Under The Law) - the Levitical Priesthood.
3. Tithes were paid under the two priesthoods. There is no account to whom Jacob fulfilled his vow to tithe after God's deliverance.

4. The Melchizedek Priesthood was greater and superior to the Levitical Priesthood because (Hebrews 7:1-11):

(a) Melchizedek is immortal, i.e., lives forever (vs. 3, 8) while the Jewish priests are mortal.

(b) Melchizedek must be very important for Abraham, God's own friend, to have paid tithe to him. It would have been understandable if Melchizedek was a Jewish priest because The Law later required that the Jews give tithes to help the Levites who were their relatives. But Melchizedek was not a relative of Abraham.

(c) Melchizedek was not connected with the Levitical priesthood, yet he did not only receive tithes from Abraham, but he also blessed him. A person who has power to bless is always greater than the person he blesses.

(d) In a spiritual sense, one could say that Levi, the father of the priestly tribe who received tithes, paid tithes to Melchizedek through Abraham, because the seed from which Levi was born was in Abraham when Abraham paid tithes to Melchizedek. Thus, Melchizedek was greater than Levi and the Levitical priesthood.

(e) That Christ was sent as a priest after the order of Melchizedek and not after the rank of

Aaron further underscores the superiority of the Melchizedek's priesthood. (Hebrews 6:20; 7:17)

5. The Levitical priesthood was imperfect (Hebrews 7:11) and therefore had to be changed. (Hebrews 7:18-19; 8:7)
6. Tithing is an integral part of The Law relating to the priesthood which also includes other ceremonial rites, ordinances and rituals sometimes involving the shedding of the blood of animals. So also, were the qualifications and requirements for the priesthood.
7. The Bible clearly declares that where there is a change in priesthood, there must necessarily be a change in The Law governing the priesthood (Hebrews 7:12). For example, under The Law, the priesthood was strictly reserved for those from the tribe of Levi. However, God changed this rule when He made Christ our High Priest, for Jesus belonged to the tribe of Judah. He does not belong to the Levitical lineage. Christ's appointment was not based on meeting the requirements of The Law, but on the basis of the "power flowing from a life that cannot end".

# Tithing under the New Covenant Revisited

It is helpful to examine tithing within the following contexts:

1. Tithes were meant to provide an unfailing source of supply to the specific needs of certain individuals (as against the infrastructural needs) in the House of God. In the absence of tithing, how are these needs to be catered for in the Church?

- a) Ministers Welfare, and support for Missionary work.

*Answer: Through freewill offering*

*See: 1 Corinthians 9:7-14; Matthews 10:9-10; Luke 10:7; Galatians 6:6; 1 Timothy 5:17-18.*

- b) The Poor, Less Privileged and the Saints generally.

*Answer: Through freewill offering*

*See: 2 Corinthians 9:12-13; Galatians 6:9,10; 1 Corinthians 16:1-3; Galatians 2:10; Romans 15:25-28; 2 Corinthians 8:1-4.*

2. What purpose do “tithes” serve (or are meant to serve) in our present days?

*Answer: From anecdotal evidence, there is lack of clarity and transparency in how tithes are administered in the*

*Church today. It is rare to find a church that applies proceeds from tithes strictly to the purposes set out under the Mosaic Law. Accountability to the givers or the designated beneficiaries is also rare (1 Corinthians 4:2; 2 Kings 22:4-7). Rather, tithes envelopes and register are provided to monitor those who pay or do not pay tithes. This record is used to determine qualification for church appointments or certain church support such as wedding or naming ceremony. However, these practices have no biblical antecedents. Some churches request tithers to present themselves and their tithe envelopes for special prayers but not the generous givers.*

3. How are the infrastructural needs of the Church supposed to be catered for from the examples in the Scriptures?

*Answer: Through freewill offering.*

*See: Exodus 25:1-8; 3: 4-5,29; 36,17; Ezra 8:25-28.*

It is also important to understand what really constitutes a “church”.

***“24) God, who made the world and everything in it, since He is Lord of heaven and earth, does not dwell in temples made with hands. 25) Nor is He worshiped with men’s hands, as though He needed anything, since He gives to all life, breath, and all things” Acts 17:24-25***

# GIVING: A Higher Calling Beyond Tithing

*"For who makes you differ from another? And what do you have that you did not receive? Now if you did indeed receive it, why do you boast as if you had not received it?" 1 Corinthians 4:7*

The Act of Giving is not new. It existed long before The Law, during The Law, and after The Law.

## Giving before The Law

The following accounts are recorded in the Bible:

- Freewill Offering: Abraham (Genesis 18:1-8)
- Freewill Tithes: Abraham (Genesis 14:20), Jacob (Genesis 28:22)
- Mandatory Offering: Abraham (Genesis 22:1-3)

In this era, we can conclude that: Giving consisted of Tithes and Offerings. No mention of firstfruits.

## Giving during The Law

The following accounts are recorded in the Bible:

- Firstfruits (Mandatory)  
Exodus 23:19; 34:26; Leviticus 23:9-20; Deuteronomy 26:1-10; Nehemiah 10:35-37
- Tithes (Mandatory)  
Leviticus 27:30; Deuteronomy 14:22; Malachi 3:8-10. [Also mentioned by Jesus before His Crucifixion (Matthew 23:23; Luke 11:42; 18:9-14)]



- Offerings (Mandatory)
  - Burnt Offering; Grain Offering; Peace Offering; Sin Offering (Leviticus 1:1 – 7:21)
  - Trespass Offering; Wave Offering: Exodus 29:24-27, Leviticus 7:30-34
  - Heave Offering: Exodus 29:27-28; Leviticus 7:14-34
  - Giving to the Poor: Deuteronomy 15:7-11
- Offerings (Freewill)
  - Solicited for the Sanctuary: Exodus 25:1-9; 35:4-36:7; Ezra 1:4; 1 Chronicles 29:1-9
  - Unsolicited: Leviticus 22: 18-23; Deuteronomy 16:10
  - Vows: Deuteronomy 12:6,17

In this era, we can also conclude that: Giving consisted of Firstfruits, Offerings and Tithes

## **Giving after The Law**

Jesus introduced us to a higher calling beyond tithing:

*“GIVE, and it will be given to you: good measure, pressed down, shaken together, and running over will be put into your bosom. For with the same measure that you use, it will be measured back to you.” Luke 6:38*

The Early Church also ushered in a pattern of giving for the church and God’s people that is completely different from tithing:

*“32) Now the multitude of those who believed were of one heart and one soul; neither did anyone say that*

*any of the things he possessed was his own, but they had all things in common. 33) And with great power the apostles gave witness to the resurrection of the Lord Jesus. And great grace was upon them all. 34) Nor was there anyone among them who lacked; for all who were possessors of lands or houses sold them 35) and brought the proceeds of the things that were sold and laid them at the apostles' feet; and they distributed to each as anyone had need."* Acts 4:32-35

The Charge to the Churches at Macedonia (2 Corinthians 8:1-4):

*"1) Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia: 2) that in a great trial of affliction the abundance of their joy and their deep poverty abounded in the riches of their liberality. 3) For I bear witness that according to their ability, yes, and beyond their ability, they were freely willing, 4) imploring us with much urgency [a]that we would receive the gift and the fellowship of the ministering to the saints."*

The Charge to the Church at Corinth (2 Corinthians 9: 5-7):

*"5) Therefore, I thought it necessary to exhort the brethren to go to you ahead of time, and prepare your generous gift beforehand, which you had previously promised, that it may be ready as a matter of generosity and not as a grudging obligation. 6) But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap*

*bountifully. 7) So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver."*

Tithing based on the Mosaic Law was discontinued in the Early Church. No mention of firstfruits as a distinct obligation. Rather, believers were admonished to give of their possessions freely. Since the purpose of The Law was completely fulfilled in Christ (Romans 10:4; Colossians 2:14), giving was governed by a New Law of sowing and reaping (2 Corinthians 9:6). This New Law required generous and sacrificial offering.

Any giving after The Law must recognise that:

- Believers are no longer under The Law but under Grace (Romans 8:1-4; Galatians 5:1-6; Ephesians 2:8-9; John 1:17).
- God seeks righteousness based on faith and not on meeting the requirements of The Law (Romans 9:31-32; 10:1-4; Philippians 3:1-15; Galatians 3:1-3, 7-12)
- The Lordship of Jesus Christ over our lives and possessions implies that God owns not just one-tenth, but all our possessions (1 Corinthians 6:19,20; 2 Corinthians 8:5).
- The Holy Spirit has been given to all believers to guide and help them make right choices freely (John 16:13-14).

## Standards for Giving by Believers

*"24) There is one who scatters, yet increases more; And there is one who withholds more than is right, But it leads to poverty. 25) The generous soul will be made rich, and he who waters will also be watered himself." Proverbs 11:24-25*

*"6) But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. 7) So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver." 2 Corinthians 9:6-7*

God's standards for giving transcends the Old and New Testament and can be summarised under three categories:

### The Motive of Giving

Our giving should be prompted by and expressed as:

- An act of Faith in the Word of God: Luke 6:38; 2 Corinthians 9:6-9
- An act of Honour to God: 2 Corinthians 9:12-14
- An act of Love: John 3:16
- An act of Worship: Matthew 2:11
- An act of Gratitude and Thanksgiving: [Leviticus 7:11-15; Nehemiah. 12:27, 40-43]
- An act to Please God: Hebrews 13:16; Philippians 4:15-18; 2 Corinthians 9:12-15

- A Desire to have a Harvest: 2 Corinthians 9:8

## **The Measure of Giving**

We should endeavour to give:

- Generously: 2 Corinthians 9:6; Romans 12:8
- According to our ability and means: 2 Corinthians. 8:10-12; 1 Corinthians 16:2; [Deuteronomy. 16:10; Ezra 2:69]
- Sacrificially: 2 Corinthians 8:1-3; [2 Samuel 24:24]

## **The Method of Giving**

Our attitude when we give matters. We are encouraged to give:

- Cheerfully: 2 Corinthians 9:7; Romans 12:8
- Willingly: 2 Corinthians 8:11; 9:7; 1 Tim 6:17-19
- Regularly: 1 Corinthians 16:1-3
- Discreetly: Matthew 6:3-4

Like any mandatory obligations including taxes these standards are hardly applicable to tithing.

Not all offerings are acceptable to God regardless of the amount (Leviticus 22:17-33; *Genesis 4:1-7*). It is, therefore, important for believers to understand the requirements for freewill offerings that are respectable in God's sight including the legitimacy of the sources. Holiness cannot be overlooked.

## General Remarks

*"14) For as many as are led by the Spirit of God, these are sons of God. 15) For you did not receive the spirit of bondage again to fear, but you received the Spirit of adoption by whom we cry out, "Abba, Father." Romans 8:14-15*

Tithing is a deeply rooted tradition in several churches and seen as a guaranteed source of income. It perhaps assumed greater emphasis following the wave of prosperity message from the early 1990s. However, there is no precedence of tithing in the Early Church possibly because tithing was an integral part of the Mosaic Law and Judaism.

Jesus made it clear that **tithe is a matter of The Law** (Matthew 23:23) and entwined with several other ordinances under the Mosaic Law. This is reinforced by the following most cited passage for justifying tithing in many churches:

*"8) Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings. 9) You are cursed with a curse, For you have robbed Me, Even this whole nation. 10) Bring all the tithes into the storehouse, that there may be food in My house, And try 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 such blessing That there will not be room enough to receive it." Malachi 3:8-10*

However, Jesus counselled against the danger of mixing the new with the old:

*“16) No one puts a piece of unshrunk cloth on an old garment; for the patch pulls away from the garment, and the tear is made worse. 17) Nor do they put new wine into old wineskins, or else the wineskins break, the wine is spilled, and the wineskins are ruined. But they put new wine into new wineskins, and both are preserved.” Matthew 9:16-17*

Paul’s letter to the Galatians sets out the implications for anyone who feels obligated to embrace tithing based on The Law (Galatians 3:10-12):

*“10) For as many as are of the works of The Law are under the curse; for it is written, “Cursed is everyone who does not continue in all things which are written in the book of The Law, to do them.” 11) But that no one is justified by The Law in the sight of God is evident, for “the just shall live by faith.” 12) Yet The Law is not of faith, but “the man who does them shall live by them.”*

Paul also warned of the dangers of not fully complying with ALL the provisions of The Law for those who wish to continue under The Law. The entirety of Paul’s letter to the Galatians provides valuable insights on the dangers of embracing any ordinance strictly based on The Law.

Some may argue that tithing existed before The Law and thus could not be affected by the abrogation or Christ’s fulfilment

of The Law. If this argument were to hold, then the principles of tithing under the Abrahamic dispensation must apply and not the requirements or provisions under The Law. Accordingly, tithing should be voluntary in its timing and amount. Moreover, if we are truly Abraham's seed and heirs according to the promise (Galatians 3:29; Romans 4:13-16), then we must seek to emulate the examples set for us by Abraham regarding tithing and in seeking a righteousness based on faith and not works through adherence to Mosaic Law. Abraham was godly, principled, and contented. He was not transactional with God but had a grateful spirit. He voluntarily and liberally gave to Melchizedek.

It was not unusual that many believers, even in the Early Church, did not fully comprehend the transition from the Old Covenant which excluded non-Jews to the New Covenant which was open to all non-Jews or Gentiles. For example, circumcision, a far more fundamental ordinance under The Law than tithing, existed before The Law and was instituted into The Law, but erroneously foisted on Gentile believers by those who still embraced Judaism in the Early Church (Acts 15:1-29). This generated so much controversy such that the Apostles and Elders of the Church had to intervene to take a firm decision, that is arguably applicable to tithing as an ordinance under The Law (Acts 15:24-29):

*"24) Since we have heard that some who went out from us have troubled you with words, unsettling your souls, saying, "You must be circumcised and keep the law" – to whom we gave no such commandment – 25)*



*it seemed good to us, being assembled with one accord, to send chosen men to you with our beloved Barnabas and Paul, 26) men who have risked their lives for the name of our Lord Jesus Christ. 27) We have therefore sent Judas and Silas, who will also report the same things by word of mouth. 28) For it seemed good to the Holy Spirit, and to us, to lay upon you no greater burden than these necessary things: 29) that you abstain from things offered to idols, from blood, from things strangled, and from sexual immorality. If you keep yourselves from these, you will do well.*

The bible clearly teaches that if we must live by The Law, then we must practice all the requirements of The Law. We cannot single out tithing under The Law and disregard other ceremonial ordinances and statutes. And they are so many, about 613, including rites and rituals mainly contained in the books of Leviticus and Deuteronomy.<sup>5</sup> To do this is to bring ourselves under the curse of The Law (Galatians 3:10-14). An attempt to separate tithe from other ordinances under The Law is like trying to extract the baking flour from an already baked cake! The danger of The Law is that if you break one, you break all (James 2:10). No one has ever succeeded in keeping The Law to God's satisfaction. That is why Jesus came to rescue us from the curse and dangers of The Law.

It is not unscriptural to have a **personal policy** of setting a fixed proportion of our income to support the work of God regularly and emulate the discipline of tithing (1 Corinthians 16:1-2). Such "tithing" must be done discretionally,

voluntarily, cheerfully, and liberally. "Tithing" driven by compulsion and a morbid "fear of not robbing God", preventing the devourer from our possessions, or as a mark of true discipleship has no scriptural foundation under the current dispensation of Grace. Such tithing tends to give a false sense of self-righteousness and entitlement for God's blessings (Luke 18:11-12). This is the very essence of our Christian liberty (Galatians 5:1,13-14). God expects us to exercise the liberty in Christ wisely and responsibly.

Believing that only one-tenth of our possessions belongs to God is not in accordance with the foundation of our salvation (1 Corinthians 9:19-20; 2 Peter 2:1). Equally, to refrain from contributing to the needs of the church and the Saints, to be stingy or transactional in our giving, or by limiting ourselves to one-tenth is a **misuse of our liberty**. If those under The Law were required to pay tithes (i.e., one-tenth) of their possessions at the minimum, it is simply right and proper that our giving exceeds one-tenth as an appreciation of the superiority of the New Covenant to which we now belong.

The failure to give is not a matter of law-breaking. It should not inflict the conscience with fear and self-condemnation. Rather, it is an expression of our lack of gratitude to the Lord. Moreover, *"whatever is not from faith is sin"* (Romans 14:22). Some have even suggested erroneously that any believer who does not pay tithe will end up in hell just like the case with circumcision (Acts 15:1-5). This is not supported by the Bible.

My heart always goes out to young believers who genuinely seek to please God but are confused and entrapped by the doctrine of tithing out of fear. Their confusion is reinforced by testimonies of persons attributing God's favour to tithing. Some struggle to decide when and what portions of their possessions should be tithed. As a religious tax, should tithe be paid monthly, quarterly, or yearly? Should it be based on gross or net income? Should the monetary value of every tangible asset, fringe benefit from the employer or a gift be subject to tithe (Deuteronomy 14:24-25; Luke 18:12)? Tax regulations require all such benefits-in-kind to be declared as taxable income. Should we follow the same pattern in determining the income or possessions that should be subject to tithing to avoid the grievous deception and self-delusion of Ananias and Sapphira through false declaration (Acts 5:1-11)?

To be on the "safe side", some may ask whether one can be both a "tither" and a "giver"? After all, the bible talks about "tithes and offering" under The Law. The simple answer is that such a practice must conform to all the requirements for tithes and offerings (voluntary and mandatory) under the Mosaic Law. Return to The Law under any clever pretext should be avoided. Paul, a devout Pharisee, has a stark rebuke for anyone who still wishes to embrace the Mosaic Law:

*"1) O foolish Galatians! Who has bewitched you that you should not obey the truth before whose eyes Jesus Christ was clearly portrayed among you as crucified?  
2) This only I want to learn from you: Did you receive the Spirit by the works of the law, or by the hearing of*

*faith? 3) Are you so foolish? Having begun in the Spirit, are you now being made perfect by the flesh? 4) Have you suffered so many things in vain – if indeed it was in vain?” Galatians 3:1-4*

If you choose to tithe because you believe that it is mandatory, you are indirectly embracing The Law and will be subject to the righteousness based on The Law. And the reward and punishment for such titheers are spelt out in Malachi 3:10-12. If you choose to follow the example of the Early Church, you are not obligated to pay tithe but to give voluntarily, cheerfully, and according to your ability. The reward for such givers is far more all-encompassing than the reward for titheers (2 Corinthians 9:8-11). In fact, purposeful giving to meet the needs of others who cannot repay us gives much personal pleasure and honours God.

Some may decide, like Jacob, to vow or pledge a proportion of their income to God's work or in support of some less-privileged persons if God grants him or her specific requests. Such acts are voluntary, and scriptural (Ecclesiastes 5:4-6; Numbers 30:2; Psalms 50:14; 76:11; Matthew 5:33-37). However, this practice could be misused as an inducement to secure God's intervention, often unsuccessfully.

Finally, there is nothing wrong in my view if someone decides voluntarily to use one-tenth or 10% as the benchmark for giving. This may serve as a practical way of avoiding the urge to be stingy or refrain from giving altogether. The ultimate and desirable goal is to become a **generous giver**.

## Conclusion

Tithing remains a controversial subject among believers, especially in the Pentecostal and evangelical folds. It was not the case in the Early Church. The Christian liberty was duly acknowledged through freewill giving. Circumcision was the only controversy that confronted the Church, and it gave the Church leadership the opportunity to clarify the limits and scope of Judaism and The Law for the Gentile believers. This resolution is applicable to any ordinances under the Mosaic Law including tithing. A careful synthesis of all the references to tithing and giving in the Bible leads to the incontrovertible conclusion that tithing is a matter of the Law and not required from believers. God deserves more than one-tenth of our possessions. Whatever we freely choose to give to support God's work should be generous and not under compulsion. The principle of sowing and reaping is universal and not the exclusive preserve of any religion. If you choose to give one-tenth, be sure it is not motivated by fear, the fear of not robbing God under The Law. More importantly, we should strive to attain the pattern of sacrificial giving exemplified in the Early Church out of a grateful heart for God's unfailing goodness to us. God was motivated by love to give us His only begotten Son. Our giving and acts of benevolence should equally be motivated by a sincere love for God. May the Holy Spirit help and guide us all into His truth, which offers true freedom and liberty fully paid for on the Cross.

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\*For consistency, the New King James Version was used throughout in this booklet as in the original study in 1988. It is not unlikely that more modern translations may be more illuminating and have different slants to some of the recommended passages.

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*"13) For you, brethren, have been called to liberty; only do not use liberty as an opportunity for the flesh, but through love serve one another. 14) For all the law is fulfilled in one word, even in this: "You shall love your neighbour as yourself." Galatians 5:13-14*

## About the author

'Segun Olusanya gave his life to Christ as undergraduate in 1976 at the University of Ibadan, Nigeria. He has held leadership positions in Foursquare Gospel Church in Nigeria where he also served as the National President of the Council of Foursquare Men for 11 years. He was an officer of the Full Gospel Businessmen's Fellowship International (FGBMFI), Nigeria until 2000. He is an alumnus of the Haggai Institute, Hawaii, USA.

'Segun is an economist by training and a retired bank director. His banking career span 20 years during which he attended several executive management courses at reputable local and international institutions including the Lagos Business School, Nigeria; Institute of Management Development (IMD), Lausanne, Switzerland; Harvard Business School, Boston, USA; Stanford University, Palo Alto, USA; and HAAS Business School, University of California, Berkeley, USA. He is actively engaged in global health research and well published. He is a research collaborator with the Global Burden of Disease (GBD) project under the auspices of the Institute for Health Metrics and Evaluation (IHME), USA.



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