

Is Tithing Required Today?

Many modern churches practice tithing. Some even request that members complete written pledges. Church administrators then keep an accounting of each member's tithing to assure that they fulfill their obligations. Does Jesus Christ authorize this means of collecting funds to meet the needs of the church?

Tithing is simply the paying or contributing of one tenth of one's income. The first example of tithing in the Bible is the occasion when Melchizedek blessed Abram when he was returning from battle. Abram gave to Melchizedek a tithe of all the goods gained in victory (Gen. 14:20; Heb. 7:5). This was a free-will gift.

There is not another record of tithing in the Old Testament until after God made a covenant with Abraham's descendants. In the Law of Moses God commanded Israelites to tithe. "And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the Lord's. It is holy to the Lord. . . . And concerning the tithe of the herd or the flock, of whatever passes under the rod, the tenth one shall be holy to the Lord." (Lev. 27:30, 32). This tithing was not a free-will offering but a requirement. The commandment of God was the means by which the Levites were supported for the work of the tabernacle. "Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting." (Num. 18:21). In the days of the prophet Malachi God rebuked Israelites for neglecting to tithe properly (Mal. 3:8-10). God accused them of robbing Him through their disobedience.

Tithing was still being practiced by Jews during the ministry of Jesus. The Lord rebuked Pharisees for neglecting weighty spiritual matters while they adhered strictly to the tithing of herbs (Luke 11:42; Matthew 23:23). Exposing the self-righteousness of the Pharisees, the Lord contrasted the prayers of a Pharisee and a tax-collector. The Pharisee boasted of giving tithes of all that he possessed (Luke 18:12). Tithing was still a requirement of God to the Jews. Jesus lived and worked in a culture where tithing was part of the spiritual obligation because He was "born under the law" (Galatians 4:4).

Are Christians required to tithe? The commandment of tithing was part of the Law of Moses. With the coming of Christ the Seed and the one faith, Christians are no longer under that law (Gal. 3:19, 23-25). It has been nailed to the cross (Col. 2:14). Christians are under a New Covenant because the former covenant made with Israel has become obsolete (Heb. 8:13). Thus, God's commandment of tithing is no longer a requirement.

New Testament Christians are instructed to give and to make collections, but each person decides for himself how much or what percentage he gives according to how he is prospering (1 Cor. 16:2). "Let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver." (2 Cor. 9:7). Christ the Lord does not authorize tithing as a way for the church to collect funds from her membership to do the work prescribed by God. God seeks offerings given willingly from the heart.