

Tithing: First Tithe

by Martin G. Collins

Forerunner, "Bible Study," December 2001

The tithing principle in God's Word transcends merely giving of a tenth of one's increase. The entire question revolves around whether a person is of a willing and obedient spirit and truly desires to obey God or behaves like a pharisaical moaner and must, like a stubborn goat, be forced or dragged into doing what is required. God commands us to tithe, but to do it perfunctorily and out of necessity is far short of the type of giving God expects.

It is a matter of conversion and attitude! The decision to tithe revolves around our willingness and eagerness to do all our heavenly Father commands. If we always approach the study of His Word with the attitude of "What is the minimum I need to do to satisfy God?" or "I don't want to do any more than I have to do," we will likely not tithe. God uses the handling of money as an obvious test to see where our loyalties and priorities lie. This study will cover the tithe for the work of God, the first tithe.

1. What does tithing demonstrate to God? Genesis 4:4; 14:18-20; 28:20-22; Hebrews 11:4, 6.

Comment: When we give God His tithe, it is a sign that we trust and believe in Him. Abel brought the best of his flock as an offering. Abraham, the father of the faithful, gave Melchizedek a tenth of all his goods. Jacob acknowledged God in His life by promising to give Him a tenth of all. Tithing demonstrates that a person worships God. It is an act of faith, a spiritual act like prayer, and without faith, it is impossible to please God.

2. To whom did God provide first tithe and for what purpose during the time of Abraham? Genesis 14:18-20. During the time of Moses? Leviticus 27:30; Numbers 18:20-24; Deuteronomy 14:27; Hebrews 7:1-10.

Comment: God has always used giving as a means to carry out whatever commission He gives to His people. The Bible first mentions tithing when Abraham gives tithes to Melchizedek, a priesthood that predates even the patriarchs. By the time of the Exodus, the descendants of Abraham, Isaac, and Jacob had grown from a small patriarchal family to a great multitude of upwards of two million people. The size of the population dictated the need for a written code of law, yet the principles of giving remained the same. Numbers 18 records that God turned His tithe over to the Levitical priesthood for their use in the administration and conduct of His work. By the time God formally instituted Israel's civil code, tithing had long been an ongoing financial law.

3. Why did Jesus Christ not specifically deal with the tithing law? Matthew 5:17-20; 23:23; Luke 11:42; 16:17.

Comment: Jesus magnified God's law while on earth. In His Sermon on the Mount, He paraphrased six Old Testament laws or principles, giving their intended meanings. Tithing, however, was not generally questioned at the time; it was not a theological issue like circumcision and the eating of meats sacrificed in an idol's temple. The New

Testament expounds Old Testament principles and laws, and Jesus specifically says He did not come to invalidate them. No New Testament passage rescinds the tithing law. Quite the opposite, Jesus upholds the principle in His denunciation of the self-righteous Pharisees in Matthew 23:23.

4. By what authority does the church apply the tithing law today? Hebrews 7:1-12; Mark 13:34; I Corinthians 9:18; II Corinthians 10:8; II Thessalonians 3:7-9.

Comment: Though the New Testament seems vague in its authorization to the church to receive tithes, the principle is certainly there. We find the greatest evidence for it in Hebrews 7, where the apostle Paul uses tithing as an illustration to show that the Melchizedek priesthood supplanted the Levitical priesthood upon the resurrection and ascension of our High Priest, Jesus Christ. All Levitical authorities and responsibilities—which would include receiving tithes—have transferred to Him, who is also the Head of the church. Jesus gives authority in the church to His ministers to conduct His work on earth in His stead. The apostle Paul shows in his letters to Corinth and Thessalonica that he had the authority to receive tithes, though he chose not to in some circumstances.

5. How should God's church use first tithe today? Leviticus 27:30; Matthew 10:8-10; Hebrews 8:6-10; Galatians 3:26-28; I Corinthians 9:11-14; II Corinthians 9:8.

Comment: The first tithe is holy to God and must be used to support the commission God has given His ministry in a way similar to that of the Levitical priesthood. Jesus confirmed that tithing continues, but now God through Christ has made a better covenant with His people, who are no longer limited to the physical nation of Israel. He is now working through His church, the spiritual "Israel of God." Through tithing, God provides abundance for every good work.

Jesus Christ emphasizes the approach God's church should have today: "Freely you have received, freely give." But faith is the key. As God's minister, Paul often asserted his right of financial support by the church. He preached free of charge (II Corinthians 11:7), but this would not have been possible without the church's support because Paul had expenses, including food, lodging, and travel. There is no biblical indication that Paul ever charged the *public* for his work in teaching God's truth because the churches gave their tithes to him (verse 8).

Tithing is a matter of conversion and attitude, demonstrating that a person worships God and recognizes that He is and rewards those who diligently seek Him (Hebrews 11:6). Tithing is a test and act of faith, a good work that pleases God.