

(AN EXCERPT FROM) SHALL A HUMAN ROB GOD?

A Study on the Purpose of the Tithe

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III. Excursus--The New Testament

Since our task is not merely a study on *tithing in the Old Testament* or an exegesis of Mal 2:17-3:12, but considers application within the Evangelical Church today,⁸⁶ we will take a brief look at tithing in the New Testament; its position is significant, whether it be pro, con, conflicting, or ignoring the issue. In order to do justice to the New Testament we will begin with a brief examination of the tithe in Judaism during the intertestamental period through that of the New Testament.

Intertestamental and First Century Judaism

As we have seen, the Old Testament does not give one picture of tithing, but many. As a result, later Judaism, which held to the entire Pentateuch, saw it necessary to harmonize the passages.⁸⁷ Both Tobit (Tob 1:6-9) and Josephus (*Ant.* 4:4:3-4; 4:8:22) speak of a rigid harmonization which had 3 tithes. The *Mishnah*⁸⁸ and *The Temple Scroll* speak of multiple tithes. I mention these, not to give a comprehensive survey, but to underscore the fact that tithing was a major issue in early Judaism, including the period which covers the New Testament Church.⁸⁹

⁸⁶It is hoped that this study would be useful to those of many varying perspectives, and not just Evangelicals.

⁸⁷B. Blumenkranz, "Tithe," *EncJud* 15:1161-2; de Vaux 405; Tate 157-8.

⁸⁸See A. J. Avery-Peck, "Mishnah's System of Sanctification," *SBL Seminar Papers* 21 (1982) 1-7; P. J. Haas, *A History of the Mishnaic Law of Agriculture: Tractate Maaser Sheni* (Chico: Scholars Press, 1980); M. S. Jaffee, *Mishnah's Theology of Tithing: A Study of Tractate Maaserot* (Chico: Scholars Press, 1981). While second century C.E., it reflects earlier practice (Jaffee Preface ix).

⁸⁹For treatments on tithing during this period, see J. M. Baumgarten, "The First and Second Tithes in the Temple Scroll," *Biblical and Related Studies Presented to Samuel Iwry*, eds. A. Kort and S. Morschauser (Winona Lake: Eisenbrauns, 1985), 5-15 (who focuses on 11 Q Temple); J. M. Baumgarten, "On The Non-Literal Use of *ma'aer/dekate*," *JBL* 103 (1984) 245-251; and Spiro.

Tithing and the New Testament

The New Testament Church swiftly moved away from Jewish religious practices and regulations, as we see in Acts 15 and Galatians. Early the prevailing (normative) view was that Gentile Christians were not bound by Jewish (Pharisaic) law (Acts 15). In Galatians, Paul, while arguing against circumcision, states that the Jewish leaders of the Church, including Peter, had departed from living under Jewish regulations (Gal 2:11). This was evidently the case with tithing; the New Testament contains little reference to it; the New Testament contains no command to tithe.⁹⁰ In the Gospels it is dealt with in a sarcastic sense which resembles Amos 4 (Matt 23:23; Luke 11:42; 18:12), condemning practices which emphasize it over and above more important aspects of godly life (e.g. justice, mercy, and faithfulness), with a curious statement that the tithing should not be neglected (which some assert is New Testament support for tithing). The other reference, Heb 7:1-9, is not primarily concerned with tithing, but demonstrating (in midrashic fashion) how Abraham paid tithes to Melchizedek, the order of priesthood to which Jesus belongs, showing that the Levitical priesthood had paid tithes to Jesus' order.

Giving and the New Testament

Considering the changes in society and thought between the Old and the New Testaments and the fact that evidently the New Testament Church did not strictly adopt tithing, some of the issues will have to be slightly restated and/or redefined. There was no priesthood and at best limited "professional ministry" (using the term loosely). The issue, then, is the collection of valuables (goods and/or monies) for various purposes within the community of the people of God.

Giving for various purposes, either on a personal or collective basis, is emphasized in the New Testament by various authors writing to diverse situations and audiences.⁹¹ The first aspect we shall examine is how the New Testament Church viewed the relationship between collected monies and goods and the "clergy." While it is recognized that paid ministry was a rarity in the primitive Church, the New Testament both (a) contains evidence that the practice was not entirely lacking, and (b) contains justification for it.

1 and 2 Corinthians *both* contain passages which give evidence that there were people who legitimately made their living off the Gospel. For instance, in 1 Cor 9:1-18, especially v 14, Paul, who does not want to make use of this right, argues for it. Further, in 2 Cor 11:8-9, Paul speaks of receiving support from other churches so that he can minister to the Corinthians without expense to them.⁹² While the "ministry" was not as sophisticated then as it is now,

⁹⁰So also Vischer 9; Tate 158-161; and Verhoef 126. Verhoef (126) says that tithes, as with sacrifice, are not normative in the New Covenant.

⁹¹It must be remembered that the Old Testament has much to say about giving to the poor aside from the triennial tithe.

⁹²Other New Testament evidence and justification for the use of collections among the people of God for the work of the ministry include: Matt 10:10, 42; Luke 10:7-8; 1 Tim 5:18; Acts 18:3; Phil 4:10-19. Abuse of the practice is also condemned in 2 Corinthians.

nevertheless it existed and was to be supported; neglect in regard to this matter was soundly condemned.

The second aspect of giving relates to helping the needy. The New Testament contains an even greater emphasis on giving to *those in need* than to the *ministry*, especially to those within the Church but not limited to them.⁹³ For instance, 2 Corinthians 8-9 (a common source of proof texts to encourage people to give to the Church) speaks of famine relief for Christians in Judaea.⁹⁴ We see at least two things going on: on one hand, people were encouraged to give, regardless of their financial status; on the other, there is an emphasis on those who have sharing with those who do not.

The New Testament Church had ample opportunity to adopt tithing, especially considering the situation within Judaism, but does not appear to have done so. The emphasis was different: give up whatever is necessary for the sake of the kingdom, even if it involves *everything*. It is not unreasonable to assume that many then would have considered ten percent a sum which is far below what is expected of the Christian. In the New Testament, then, we see no specific tithe practice, but rather an emphasis on helping the poor and exhortations to support those who do the work of the ministry.

While the emphasis on giving up all remained in the Early Church *in theory*, evidently the practice waned. During the second century the Early Church began to appeal to the principle of tithing to support both clergy and the poor,⁹⁵ with clergy being equated with Levites.⁹⁶ There are two things which must be noted: first, their focus was giving and the willingness to go beyond the Law; since Christians' righteousness was to exceed the Pharisees', and Pharisees tithed, ten percent could never be enough. Second, it must be emphasized that the Early Church utilized the ideas of tithing for both supporting clergy *and* helping the poor.⁹⁷

⁹³Not that the Old Testament does not.

⁹⁴Other New Testament passages (many of which are also common proof texts used to encourage people to give to the Church) which emphasize giving to help the needy, especially those within the Church, include: Matt 5:42; 6:2-4; 19:21; 25:31-46; Mark 10:21; Luke 6:30-38; 12:33; 14:12-14, 33; 19:8; Acts 2:45; 10:1-2; 20:35; Rom 12:8; 15:27; 1 Cor 16:1-3; 1 Tim 6:17-19; James 2:14-16; 1 John 3:17.

⁹⁵Vischer 11-21.

⁹⁶Vischer 28.

⁹⁷Vischer 9-10.