

THE MINISTRY OF GIVING

“Where Does ‘Tithing’ Come From?”

I. Study Resources

BIBLICAL FOUNDATION – Hebrews 7:1-6

Textual Passage – The New American Standard Bible

¹ For this Melchizedek, king of Salem, priest of the Most High God, who met Abraham as he was returning from the slaughter of the kings and blessed him, ² to whom also Abraham apportioned a tenth part of all *the spoils*, was first of all, by translation of *his name*, king of righteousness, and then also king of Salem, which is king of peace. ³ Without father, without mother, without genealogy, having neither beginning of days nor end of life, but made like the Son of God, he abides a priest perpetually.

⁴ Now observe how great this man was to whom Abraham, the patriarch, gave a tenth of the choicest spoils ⁵ And those indeed of the sons of Levi who receive the priest’s office have commandments in the Law to collect a tenth from the people, that is, from their brethren, although these are descended from Abraham. ⁶ But the one whose genealogy is not traced from them collected a tenth from Abraham, and blessed the one who had the promises.

Helpful Translations

Verse 1

“and gave him his blessing”
The Twentieth Century New Testament

“and put his blessing on him”
The New Testament: A Translation in the Language of the People, Charles B. Williams

Verse 2

“and Abraham gave him a tithe of everything as his portion”
The New English Bible

Verse 4

“Consider, then, the importance of this Melchizedek”
The Twentieth Century New Testament

“Now think how great this man must have been”
The New Testament in Modern Speech
Richard Francis Weymouth

“to whom a tenth Abraham gave out of the choicest spoils Yea Abraham the Patriarch”
The Emphasized New Testament: A New Translation
J.B. Rotherham

“to whom even Abraham the patriarch gave a tenth—the topmost [the pick] of the heap—of the spoils”
The Amplified New Testament

Verse 5

“are authorized by the law to collect a tenth . . .”
The New Testament: A Translation in the Language of the People, Charles B. Williams

“have the right to demand a “tenth” from the people”
The New Testament in Modern English, J.B. Phillips

Verse 6

“And the holder of the promises hath he blessed”
The Emphasized New Testament: A New Translation
J.B. Rotherham

“and blessed him to whom the promises belong”
The Centenary Translation: The New Testament in Modern English, Helen Barrett Montgomery

“and put his blessing on the man who had the promises of God”
The New Testament: A Translation in the Language of the People, Charles B. Williams

EXEGETICAL INSIGHTS

“Tithe”

Dekate. To give or take a tenth, to pay tithes.

CHARACTER ANALYSIS AND HISTORICAL SETTING

According to both North Israelite (Gn. 28.22) and Judean (Gn. 14.20) tradition, Israel’s patriarchs paid tithes; the custom, therefore, among the Israelites was evidently very ancient. But the institution of offering tithes of the fruits of the field and of the flocks is one

which dates back to a period greatly anterior to Israelite history. A tenth of the flocks, fruits, and possessions of all kinds, as well as of the spoils of war, was given to their gods by many peoples, not only of Semitic, but also of Indo-Germanic race.

In the Old Testament two ideas lie at the root of the custom; the more antique—a part from its position in the Bible—is that which regards the offering of a tenth to the Deity as His due, owing to His being the Supreme owner of the land and all that it brings forth, or that feeds upon it (Lv 27. 30-33); here the underlying thought is that of propitiation,—If the Supreme owner does not receive His due, his blessing will be wanting another year. The other idea, which is obviously a later one, is that of thankfulness for the blessings received (Gn 28.20-22); the tithes were given in recognition of what the Giver of all things had accorded to His worshippers.

Dictionary of the Bible, Pg. 940
James Hastings, John A. Selbie, John C. Lambert, Shailer Matthews

KEY OBSERVATIONS

“The patriarch Abraham gave a tenth of the spoils” (Heb. vii. 4, R.V.). This ancient custom shames us Christians. The patriarch gave more to the representative of Christ than many of us give to Christ Himself. Come, if you have never done so before, resolve to give your Lord a tithe of your time, your income, your all. “Bring all the tithes into His storehouse.” Nay, thou glorious One, we will not rest content with this; take all, for all is Thine. “Thine is the greatness, and the power, and the glory, and the victory, and the majesty: for all that is in the heaven and in the earth is Thine; Thine is the Kingdom, O Lord, and Thou art exalted as King above all. Now, therefore, we thank Thee and praise Thy glorious name.”

Abraham; or, The Obedience of Faith, p. 78,
F. B. Meyer

SUGGESTED SERMON MATERIAL

For the Christian, in a broad sense, “tithing is the practice of setting aside one-tenth of one’s income for Christian work. It means one-tenth of one’s income from salary, wages, investments, or from industrial, agricultural, business or professional incomes minus necessary operating expenses. The tithe as a minimum takes its place as a practical expression of stewardship. It is a practical basis of

proportionate giving. It is a principle by which we can make stewardship actual and living. It is dedication of possessions to God.”

The history of tithing, is most interesting.

I. The Tithe in Ancient History

1. The practice of the tithe.

In the writings of many trustworthy men from ancient history, there is ample testimony that tithing as an act of worship was prevalent among practically all ancient people. In the early days of the Roman Empire, a writer said: “Instances are mentioned in history of some nations who did not offer sacrifices; but in the annals of all times none are found who did not pay tithes.”

Included in the lists of peoples who tithed, as given by various writers on the subject, are the Assyrians, Phoenicians, Chaldeans, Persians, Arabians, Babylonians, Indians, Chinese, Romans, and Greeks.

On one occasion Demosthenes, in the fourth century before Christ, with a fervor surpassing many modern Christians, and with all the ability of his superlative oratory, denounced as sacrilege the withholding of tithes due to the gods. Lucullus, known as the richest Roman of history, living in the first century before Christ, took an account of his huge estate, and made a vow to give the tithes of all of it to the gods.

2. The purpose of the tithe.

The purpose of the tithe among ancient peoples often seems to have been twofold: civil and religious. This appears to have been the case among the Arabians, Babylonians, Greeks, Romans, and probably most others as well. For example, “Babylonian law of the tithe was stretched into two tithes at least, and possibly more, and the revenues therefrom were utilized in supporting not only the state religion, but other and purely political functions . . . The Babylonian obeyed the law of the tithe on religious grounds. The Romans, even from the mythological days of Romulus, and Remus, submitted to the law of the tithe as a religio-political expedient. Governments made the religious appeal to the people and used the returns for political purposes. It seems clear, however, that the primary response of the people to the law of the tithe was religious.

It is sometimes stated by Christians of our generation that the tithe is Mosaic and therefore is not binding

upon Christians of this day. But it must be noted that tithing did not originate with Moses, nor likely even with Abraham. Rather, the tithe seems to have been so deeply ingrained in the thinking of men even before races had their beginning, that the tithe found expression in all races.

II. The Tithe in the Old Testament

1. Abraham and Melchizedek.

The earliest clear Old Testament reference to tithing is found in Genesis 14:20. Returning from battle, Abraham was met by Melchizedek, "priest of God Most High." The priest pronounced a blessing upon Abraham and the patriarch "gave him a tenth of all." Thus, the biblical record of the tithe begins more than five hundred years before Moses.

2. The vow of Jacob.

The next reference to the paying of tithes is found in the case of Jacob, Genesis 28:22. Fleeing with his brother Esau, who had threatened his life because of his deceit, Jacob had a wonderful experience with God. In a dream he saw a ladder stretched from heaven to earth, with angels of God ascending and descending upon it. Awaking, he perceived that God was there and he had not recognized Him. Then he dedicated himself, committing his way unto God, and pledging "of all that thou shalt give me I will surely give the tenth unto thee."

A significant thing about these accounts is that the inspired writer made no effort to explain the conduct of Abraham or Jacob. In the writer's eye it must have been such a normal act for a godly man of that day that it needed no special attention.

3. The law of Moses.

(1) The worship tithe.

When we come to the law of Moses, there the tithe is re-emphasized. In Leviticus 27:30, it is written: "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 unto the Lord." The purpose of this tithe is indicated in Numbers 18:21ff: "And unto the children of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service which they serve, even the service of the tent of meeting. The Levites, the servants in this worship, were to receive this tithe for such service. Thus the tithe is "holy

unto the Lord" because it is dedicated to the maintaining of worship in the house of God.

(2) The festival tithe.

In Deuteronomy 14:22 Moses has another clear word about the tithe: "Thou shalt surely tithe all the increase of thy seed, that which cometh forth from the field year by year." This appears to be a different tithe from that referred to in Leviticus 27:30. Its purpose is clearly outlined in the following verses (Deut. 14:22-27). This tithe was for the maintaining of certain Jewish feasts (vv. 23, 26). While not named, the feasts in mind were such as God would command, including even the places where the festival was to be held (vv. 23, 24).

(3) Summary.

It must be remembered that under Moses civil responsibilities and religious exercises were blended. Moses was both the civil and the religious leader of his people. Their government was a theocracy. It was not possible to separate a person's responsibility to his government from his obligation to his God. The entire life of the people was under one headship, with God the Supreme Head.

4. The revival under Hezekiah.

In the days of Jesus there was a host of people who tithed faithfully, the Pharisees. But this was not the case throughout the years that came between Moses and Jesus.

It would seem that there was a period of religious decline among the people, during which not only the tithe but the temple as well was neglected. In the first month of the reign of the good king Hezekiah (727 B.C.), the temple was reopened, the doors repaired, and the Levites were assembled to lead in the worship of God. Sacrifices were offered, the Passover was observed, idolatry was abolished. "Then Hezekiah commanded to prepare chambers in the house of Jehovah; and they prepared them; and they brought in the offerings and the tithes and the dedicated things faithfully" (2 Chron. 31:11, 12; see also 2 Chron. 29:2-31:21).

5. The message of Amos.

Doubtless many times the tithes were offered in the wrong spirit. With cutting sarcasm, the prophet

Amos severely rebuked the people for being fastidious about observing the law of sacrifices and tithes, while their hearts and hands were corrupt. (Amos 4:4, 5).

6. The restoration under Nehemiah.

Following the captivity in Babylon and the return to Jerusalem, Nehemiah restored the law of the tithe, commanding that the tithes of the ground should be brought to the Levites (Lev. 27:30), and that the Levites should bring the tithe of the tithes and deposit it in the treasure-house of the temple. (Neh. 10:37-39).

7. The charge of Malachi.

But again the obedience to this command was not all that could be desired. The prophet Malachi inveighed against the people who were withholding their tithes and accused them of thereby robbing God. Here are sharp and familiar words: "Will a man rob God? Yet ye rob me. But ye say, Wherein have we robbed Thee? In tithes and offerings. Ye are cursed with the curse; for ye rob me, even this whole nation. Bring ye all the tithe into the storehouse, and prove me now herewith, saith the Lord of hosts, and see if I will not open you the windows of heaven and pour you out a blessing that there shall not be room enough to receive it" (Mal. 3:8-10).

Our spiritual forefathers in Old Testament times did not always obey the law of God respecting the tithe. But God never withdrew His ancient law. Through devout patriarchs, faithful kings, and courageous prophets, again and again, God called His people back to this early and important law of the tithe.

III. The Tithe in the New Testament

1. Scripture references.

There are just five passages in the New Testament which refer to the tithe or tithing, one of these being an indirect reference.

(1) Jesus' approval of the tithe.

The most familiar passage is Matthew 23:23, where Jesus approved the paying of tithes but reproved those who prided themselves on this habit while their lives, omitting judgment, mercy, and faith, gave an opposite testimony from that offered by their tithes: "Woe unto you, scribes and Pharisees, hypocrites! for ye tithe mint and anise and cummin, and have left

undone the weightier matters of the law, justice, and mercy, and faith: but these ye ought to have done, and not to have left the other undone" (See also Luke 11:42). While insisting that justice, mercy, and faith should not have been left undone, He also urged that these matters of tithing should have been done.

(2) Jesus' portrait of an unspiritual tither.

In Luke 18:11, 12 Jesus presented a word picture of a proud Pharisee at prayer. Among other things the religionist prayed: "I give tithes of all that I get." Here again, Jesus did not condemn tithing. It was also beyond His purpose at that time to commend it. In this portrayal he dramatized the truth that a man who fasts and tithes on schedule may still be a very unlovely and unworthy spiritual specimen. Here is a picture of a man enslaved to ritual but not captured by righteousness.

(3) Jesus a tithe-receiving priest.

In Hebrews 7:1-10 the writer introduces Melchizedek, the ancient priest of God Most High. In the succeeding passage, Jesus is declared to be "a priest forever after the order of Melchizedek" (Heb. 7:17, 20-25). The significant thing about the priesthood of Melchizedek, as discussed in this section, is that he received tithes from so great a person as Abraham (vv. 2, 4). Jesus' priesthood, being like the priesthood of Melchizedek, is therefore presented, by inference, as a tithe-receiving priesthood. In this argument, Jesus is pictured at the throne of glory receiving the tithes of His followers on earth. Also, by the nature of the argument, it is indicated that the Christians of the New Testament age paid their tithes as an expression of love to their great High Priest.

(4) The Tithe and ministerial support.

There is in 1 Corinthians 9:13, 14 an indirect reference to the practice of the tithe. Here is the statement of the Apostle Paul: "Know ye not that they that minister about sacred things eat of the things of the temple, and they that wait upon the altar have their portion with the altar? Even so did the Lord ordain that they proclaim the gospel should live of the gospel." Here the Apostle Paul declared that Christian ministers are to be supported in the same way that those who ministered in the Jewish temple, that is, the Levites, were supported. That support came from the tithes of the people: "And unto the children of Levi, behold, I have given all the tithe in Israel for an inheritance, in return for their service

which they serve, even the service of the tent of meeting" (Num. 18:21). Here then, without mentioning the tithe, Paul affirmed that the activities of God's Kingdom, as carried on under Christ, are to be financed by obedience to the age-old fundamental law of the tithe, a law never abrogated by God.

Why, it may well be asked, has the New Testament so few references to tithing? In New Testament days, the tithe was unquestionably recognized by all, Jews and Gentiles alike. The New Testament proceeds upon the fact that the law of the tithe is well known, and does not need to be argued at great length. It may be interesting to note that the law of the Sabbath is mentioned scarcely any more times than the law of the tithe, and for the same reason: it was firmly imbedded in the fundamental law accepted by the people. The New Testament is filled with many cases of liberal giving, such as the offering for the poor saints in Jerusalem raised by Paul and his associates in Asia Minor, Macedonia, and Achaia (I Cor. 16:1, 2; 2 Cor. 8 and 9, etc.). None of these financial activities opposes the tithe. Instead, they assume the tithe, and ask for liberality in that light.

It may be remembered also, that Jesus expressly declared: "I came not to destroy the law, but to fulfill" (Matt. 5:17). The ceremonial law, relating to the sacrifices, certainly was abolished by Jesus. This would include the festival tithe and possibly the charity tithe. But the first and original tithe, that which was "holy unto the Lord" for the service of worship, having its origin in dim and antiquity long before it was ever included in the law of Moses, remains unchanged. If Jesus revised the law of the tithe at all, He did not revise it downward, but upward. In fact, Jesus called for a man's dedication of his entire self, which would certainly include possessions. While Jesus does not require of every man the outward act enjoined upon the rich young ruler—that he convert his property into cash and then give all away—in principle, He requires that of every person. He requires that possessions shall not stand between the soul and God, but rather that they shall be used to the glory of God.

There were so many important teachings to be impressed upon the dull ears which heard Him that Jesus wasted no time emphasizing something which every one already understood. The same was true of the Apostle Paul. Rather, both called for worthy practical expressions of what was already known about giving.

" . . . Christian giving must flow from our understanding of that which God has done for us in Jesus Christ. It is fair to say that with most Christians the will to tithe has been born of the surrender of the soul to the infinite love of God which meets us in the death of Christ on the cross. The church has never promoted her program of stewardship merely upon the call to obedience to a law of the Old Testament. But the church today needs to realize afresh that a great program of Christian action must be squarely based on convictions that are distinctively Christian."

The Tithe in Bible and History, Pgs. 6 - 15
Dr. A. B. Rutledge

II. Application Resources

POSSIBLE TITLES

"Where Does 'Tithing' Come From?"

"Does God Really Need My Money?"

"What Is A Tithe?"

POSSIBLE OUTLINES

What is a Tithe?

- I. A Tithe is an offering to God
 - a. An obligation respecting God's ownership of everything
 - b. An offering given in thanksgiving for God's graciousness
- II. A Tithe is an obligation to God
 - a. We own nothing – all belongs to God
 - b. We are in partnership with God
- III. A Tithe is an opportunity for man
 - a. God needs nothing from us
 - b. God delights in voluntary response from his children

ILLUSTRATIVE MATERIAL

What Do You Own?

What do you owe God, you ask?
Suppose He Sent His bill:

One hundred thousand dollars for
 The sun upon the hill;
 Two thousand for the little brook
 That runs along the way;
 Five hundred for the night-time
 And a thousand for the day;
 Six hundred for the little birds
 That trill and chirp and sing;
 Six hundred for the tiny flowers
 Which tell us that it's spring;
 There are the bills which everyone
 Of every clime forget.
 If God should charge you what you owe,
 You'd always be in debt.

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Back at the tag end of the depression, a young man went to his pastor and said, "Every time I make a dollar, I'm going to give the Good Lord a dime. A dollar for every ten. I'm going to tithe."

One week he made ten dollars, and sure enough the next Sunday he brought the preacher a dollar. Then, he made a hundred a week and every week he'd bring the preacher ten dollars. He was honest. He kept his own. He gave God His.

Then, by investments and wise organization, he had many interest to the point he was making about a quarter of a million a year. Say, five thousand a week.

He called his preacher and said, "We've got to have a talk." He explained how he was glad to give the one dollar and the ten, even the hundred, but his business had got so big he just couldn't give \$500 every week and wanted the preacher to release him from his promise.

"I'm afraid I can't get you released from your promise," said the wise old preacher, "but there is something I can do for you. We can kneel down here and ask God to shrink your income back to where you won't have to pay but a dollar a week."

There's no record of what the rich man said, but it was likely not until they had administered oxygen at the hospital and he had recovered from his awful fright, that he said anything. If he was still an honest man, he probably said like the Psalmist, "Bless the Lord, O my soul, and forget not all his benefits unto me"—and dug down and got the five hundred dollars that belongs to God and put it where it belonged.

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John Wesley commented: "The Christian who begins to tithe will have at least six surprises:

1. At the amount of money he has for the Lord's work.
2. At the deepening of his spiritual life in paying his tithe.
3. At the ease in meeting his own obligations with the nine-tenths.
4. At the ease of going from one-tenth to larger giving.
5. At the preparation tithing gives to be a faithful and wise steward over the amount that remains for his own use.
6. At himself in not adopting the plan sooner!

III. Worship Resources

CALL TO WORSHIP

Leader: This is the day that God has made!
 Let us rejoice and be glad in it; let us be
 awake
 and aware of God's presence within us
 and around us.

Response: Reawaken us today, O God,
 Reshape our outlook on the priorities of
 life.
 Renew our sense of commitment
 to your rule in our lives
 and reestablish us in your way.

Lectern Resource, October/November/December 1999, p. 8

RESPONSIVE READING

Psalm 78:1-7

Leader: "The Lord will supply every need."

Response: Let us learn from the mysteries of the
 past, things we have heard and known;
 let us not keep them secret from our
 children, but tell them to the next
 generation.

Leader: "The Lord will supply every need."

Response: God established a way,
 for our children and their children,

that they also might continue
to set their hope in God.

Leader: "The Lord will supply every need."

Response: Let us remember those Israelites
who forgot the miracles
God had performed in Egypt,
when the sea divided
and the waters stood like walls.
They were led by God
with a cloud by day and with fire by
night;
they were given water in the desert
that gushed up through the rock
like a river;

All: "The Lord will supply every need."

Lectern Resource, October/November/December 1999, p. 18

OLD TESTAMENT READING

II Chronicles 30:1-5, 26, 27; 31:2-12

CONGREGATIONAL SONGS AND HYMNS

"Praise to the Lord, the Almighty, the King of
creation" 19/721

"This is my Father's world" 42/186

As Men of Old Their First Fruits Brought

Tune: Ellacombe, SATB #147

As men of old their first fruits brought
Of orchard, flock, and field
To God the Giver of all good,
The Source of bounteous yield;
So we today first fruits would bring—
The wealth of this good land,
Of farm and market, shop and home,
Of mind, and heart and hand.

A world in need now summons us
To labor, love and give;
To make our life an offering
To God, that man may live;
The Church of Christ is calling us
to make the dream come true:
A world redeemed by Christ-like love;
All life in Christ made new.

In gratitude and humble trust
We bring our best to thee
To serve thy cause and share thy love
With all humanity.
O Thou who gavest us thyself
In Jesus Christ thy Son,
Teach us to give ourselves each day
Until life's work is done.

Frank von Christerson
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SPECIAL MUSIC

"Blessings"

EMI Christian Music Publishing, Bill Grein/Janny Grein

"A Gift From Me"

Sing to The Lord Mixed Voices, Volume 8, Part 2