

STUDY REFERENCES & QUOTES

(Subject: Tithing)

The Following List of Reference Quotes Present the Following: Churches, Bible Colleges, Bible Commentaries, Dictionaries, Encyclopedias (Secular, Catholic & Protestant), Respected Authors & Ministries that DO NOT Teach Monetary Tithing as a Mandate or Clear Doctrine of Scripture Applicable to the Church. This collection of quotations is NOT intended as a presentation of consistent unanimity among all viewpoints, but as evidence to show that most respected theological and historical study resources as well as an increasingly massive number of non, inter, trans, para and variant denominational ministries, in their endeavor to represent honest Scriptural integrity, do not present monetary tithing as a clear New Testament doctrine but as one that admittedly developed later in history, hundreds of years after the New Testament era and which was equally introduced with a variety of human-devised religious concepts that are impossible to discern from either Old or New Testament Scriptural texts by themselves.

[Note: Comments in Italics & Brackets are added for clarity]

1. The Encyclopedia Americana (s.v. "tithe"):

"It (tithing) was not practised in the early Christian church but gradually became common (in the Roman Catholic church in western Europe) by the 6th Century. The Council of Tours in 567 and the 2nd Council of Macon in 585 advocated tithing. Made obligatory by civil law in the Carolingian empire in 765 and in England in the 10th Century... The Reformation did not abolish tithing and the practice was continued in the Roman Catholic church and in Protestant countries (until it was) gradually replaced by other forms of taxation. The Roman Catholic church still prescribes tithes in countries where they are sanctioned by law, and some Protestant bodies consider tithes obligatory."

2. Hasting's Dictionary of the Apostolic Church:

It is admitted universally that the payment of tithes or the tenths of possessions, for sacred purposes did not find a place within the Christian Church during the age covered by the apostles and their immediate successors.

3. The Encyclopedia Britannica (s.v. "tithing"):

The Christian Church depended at first on voluntary gifts from its members

4. Jake Barnett - Wisdom and Wealth, p.192):

Our proclivity to teach tithing is just one aspect of our tendency to prefer rules to freedom. But the New Testament concept of giving is so beautiful that it is difficult to understand why we resort to legalism. It appears that we feel that God made a mistake in this area, and fear that our churches would suffer financial difficulty if we followed the Biblical pattern...

5. Catholic Encyclopedia of 1912 p. 259 (s.v. "tithe"):

In the beginning [provision] was supplied by the spontaneous support of the faithful. In the course of time, however, as the Church expanded and various institutions arose, it became necessary to make laws which would insure the proper and permanent support of the clergy. The payment of tithes was adopted from the Old Law, and early writers speak of it as a divine ordinance and an obligation of the conscience. The earliest positive legislation on the subject seems to be contained in the letter of the bishops assembled at Tours in 567 and the Canons of the Council of Macon in 585.

6. The New Catholic Encyclopedia (s.v. "tithe"):

The early Church had no tithing system ... it was not that no need of supporting the Church existed or was recognized, but rather that other means appeared to suffice.

The New Catholic Encyclopedia (p.12):

"In the Deuteromic code the tithe is limited to grain, wine and oil (Deu. 12:6, 11, 17; 14:22). These texts more or less equate the tithe with other ritual offerings and sacrifices." [223] "No law of tithing is found in the New Testament, although the principle of church support is laid down in Matt. 10:10 (see also Luke 10:7) and echoed in 1 Corinthians 9:13-14."

7. The New Advent Catholic Encyclopedia (re: tithing history):

In the Christian Church, as those who serve the altar should live by the altar (1 Cor., ix, 13), provision of some kind had necessarily to be made for the sacred ministers. In the beginning this was supplied by the spontaneous offerings of the faithful.

[Please note that according to Catholic sources based on historical documentation, the saints including any leadership were supported solely by freewill giving, not the tithe, from the time of the Apostles and for about 500 years, until the Catholic church reinstated it. They in fact became the appointed priesthood and in many places that were controlled by the Catholic church. It became a state or provincial law that tithing was required. – Additional Comments by Vicki Dillen of the Seek God website]

8. New Bible Commentary, Inter-Varsity Fellowship, p. 222:

[Acts 18:1-4] It was regarded as proper for a rabbi to practice a manual occupation so as not to make monetary profit out of his sacred teaching.

[1 Thess. 2:9] This policy [working night and day] not only reflected a desire to be financially independent of those among whom they ministered, but it also marked them off from the ordinary religious traffickers of the day, and showed the converts a good example.

[2 Cor. 11:8] Paul is really indicating that he did not receive wages at all for preaching the gospel. If what was given him for his support by other churches was to be regarded as 'earnings,' then he had in effect 'robbed' them since the service given was not to them but to the Corinthians.

[Heb. 7:18] Also, the priesthood was so fundamental to the Old Covenant between God and His people (the whole relationship was constituted in dependence upon its ministry), that any change in the order of priesthood must of necessity imply and involve a change in the whole constitution; i.e. it implies nothing less than an accompanying new, and indeed better, covenant.

9. Easton's Bible Dictionary:

It cannot be affirmed that the Old Testament law of tithes is binding on the Christian Church...

10. Spiros Zodhiates, Th. D. - Key Word Study Bible (comments on Malachi 3:7-15, p.1173):

This passage is often used by those who advocate "storehouse tithing"; that is, bringing the "tithe" into God's storehouse (the local church), rather than giving it anywhere else. They suggest that gifts to ministries other than the local church should be above the "tithe." Certainly the "storehouse" in Malachi represents the temple or a building in the temple complex. However, the OT "tithe" or "tenth" cannot be reasonably equated with ten percent of gross salary or wages which most earn today. Above all, giving should be a matter between the Holy Spirit and the believer, not a regulation. The "tithe" may be an adequate guide for determining how much some people could give (indeed, for many in a prosperous society, it is probably an inadequate level), but the amount of giving must be a personal decision. The Apostle Paul wrote that God examines the motives for the giving, not the amount (2 Corinthians 9:7).

11. C. I. Scofield - Scofield Reference Bible:

2 Corinthians 8 and 9, "In contrast with the law, which imposed giving as a divine requirement, Christian giving is voluntary, and a test of sincerity and love.

12. Wycliffe Bible Dictionary of Theology (s.v. "tithe"):

The silence of the NT writers, particularly Paul, regarding the present validity of the tithe can be explained only on the ground that the dispensation of grace has no more place for a law of tithing than it has for a law on circumcision.

13. David Dunlap – Biblical Tithing (plymouthbrethren.org):

What, then, does the Old Testament teach about tithing? The Bible does not command tithing in Genesis. Abel, Noah, Abraham, Jacob, and others were not commanded to tithe, but all brought free-will thank offerings to the Lord. "And in process of time it came to pass, that Cain brought of the fruit of the ground an offering unto the Lord. And Abel, he also brought of the firstlings of his flock" (Gen. 4:3-4). This was a free-will offering; there was no command to offer, nor is there a command concerning the percentage of giving, nor were there requirements, amounts, stipulations, and frequency commanded concerning this offering. In Genesis 8:15-20, after the flood subsides, Noah immediately makes plans to offer a sacrifice unto the Lord. "And Noah builded an altar unto the Lord; and took of every clean beast, and every clean fowl, and offered burnt offerings on the altar" (Gen. 8:20). Noah offered a voluntary, spontaneous, free-will offering from out of the overflow of his heart. Again there is no standard, command, or percentage required by God. From the beginning of biblical history, free-will sacrifice appears to be the pattern of giving for the people of God.

David Dunlap – Biblical Tithing & God's Plan For Giving Today (plymouthbrethren.org):

Generosity has been said to be the grace of kings. In a former day only kings could extend such a grace, yet today generosity and a willing heart is God's plan for giving. Under grace God has not asked the Christian to merely give a tenth of his income. If a Christian wanted to follow the example of Israel, he would not be required to give merely a tenth of his income, but rather 25 % of his income. The Israelite tithing-taxation system is not God's design of giving for today. Yet God desires the Christian to give generously to the poor, the needy, and the work of God. Indeed, many Christians do give abundantly and sacrificially to the work of God; in some cases, well above the standard of Old Testament Israel... Today the principles of giving are not burdensome, complex, and rigid. Funds need not be solicited, but are to be voluntarily and generously supplied by committed Christians. The Christian is one who is to give: regularly, "Upon the first day of the week"; individually, "let every one of you"; proportionately, "As God has prospered him"; bountifully, "He that sows bountifully shall reap also bountifully"; and finally, cheerfully, "God loves a cheerful giver". Today, our free-will offerings, from grateful hearts, are God's plan to advance the cause of Christ and His church. May the Spirit of God liberate our hearts to give unto Him abundantly.

14. Chafer, Lewis Sperry, Major Bible Themes, Revised, rev. John Walvoord (Grand Rapids: Academie Books), 253-55:

In matters pertaining to the giving of money, the grace principle involves the believer's recognition of God's sovereign authority over all that the Christian is and has, and contrasts with the Old Testament legal system of tithing which was in force as a part of the law until the law was done away with (John 1:16-17; Rom. 6:14; 7:1-6; 2 Cor. 3:1-18; Gal. 3:19-25; 5:18; Eph. 2:15; Col. 2:14). Though certain principles of the law were carried forward and restated under grace, tithing, like Sabbath observance, is never imposed on the believer in this dispensation. Since the Lord's Day superseded the legal Sabbath and is adapted to the principles of grace as the Sabbath could not be, so tithing has been superseded by a new system of giving which is adapted to the teachings of grace, as tithing could not be.

C. Their giving was not by commandment [1 Cor. 8:8], nor of necessity [2 Cor. 9:7]. Under the law, a tenth was commanded and its payment was a necessity; under grace, God is not seeking the gift, but an expression of devotion from the giver. Under grace no law is imposed and no proportion to be given is stipulated, and, while it is true that God works in the yielded heart both to will and to do His good pleasure (Phil. 2:13), He finds pleasure only in that gift which is given cheerfully, or more literally, "hilariously" (2 Cor. 9:7)....

D. The early Christians, first of all, gave themselves. Acceptable giving is preceded by a complete giving of oneself (2 Cor. 8:5). This suggests the important truth that giving under grace, like giving under the law, is limited to a certain

class of people. Tithing was never imposed by God on any other than the nation Israel (Lev. 27:34; Num. 18:23-24; Mal. 3:7-10)....

F. God sustains the giver. God will sustain grace-giving with limitless temporal resources (2 Cor. 9:8-10; Luke 6:38). In this connection it may be seen that those who give as much as a tenth are usually prospered in temporal things, but since the believer can have no relation to the law (Gal. 5:1), it is evident that this prosperity is the fulfillment of the promise under grace, rather than the fulfillment of promises under the law. No blessings are thus dependent on the exact tithing....

15. Mike Oppenheimer, Let Us Reason:

The Pharisees said they have faith but they were more interested in the money, in fact Jesus said: "Now the Pharisees, who were lovers of money, also heard all these things, and they derided Him." (so did Judas John 12:5-6). Then Jesus scolded them saying "what is highly esteemed among men is an abomination in the sight of God," and He then summed it up by giving another parable--the rich man and Lazarus. The poor man entered where the faithful were, finding rest in Abraham's bosom but the rich man entered torment. The rich man was punished, not because he was rich but because he lived for self, he had no compassion for poor Lazarus whom he walked by and ignored each day as he sat by his gate.

The weightier matters of the law, what are they? The Christians are to focus on giving to those in need. "And the second is like, namely this, Thou shalt love thy neighbour as thyself. There is none other commandment greater than these" (Mk. 12:31; Gal. 5:14). "Bear ye one another's burdens, and so fulfill the law of Christ" (Gal. 6:2). The principle is to help others, especially the less fortunate brethren (following in principle Deut.14,26)

You'll notice that those promoters of tithing will always use the Old covenant law to justify their teaching this method of blessing. What the prosperity teachers do is bring people out from grace and under law. Under the New Testament covenant there is no specific amount required to give, you determine the amount you can freely give. "Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver."

16. Dana, H. E., The New Testament World, 3rd. ed., rev. (Nashville: Broadman, 1937), 149, 217, 221:

Among the Jews professional life was limited. The one widely extensive profession was that of rabbi, if profession it might be called, for most rabbis followed some trade or secular pursuit for a livelihood, while devoting all the time possible to the study and teaching of the law. . . . Every Jewish boy was expected to learn some trade. Rabbinic tradition declared that "whoever does not teach his son a trade is as if he brought him up to be a robber" (p. 149).

The prevalent use of tents [by travelers] made the tent-making trade a lucrative occupation. One belonging to the same trade-guild, religious cult, or having any other personal relationship to any resident of the locality could nearly always find welcome more or less genuine in a private home. . . . This was the prevailing manner in which the first Christian missionaries were provided for, though likely the entertainment was tendered them without cost (cf. 2 John 10-11; 3 John 5-8) (p. 221).

17. C. F. Pfeiffer and E. F. Harrison - Wycliffe Bible Commentary:

[WBC; 1 Cor. 16:2] "By him" is probably a reference to the home; giving was to be private giving. . . . This system would revolutionize present church customs! Paul's carefulness in money matters should be noted. He never appealed for money for himself and did not even desire to handle money for others if there could be the slightest question about it.

[WBC; Matt. 10:8-9] These ministrations were to be performed freely, without charge, for their authority had been received in this manner. These instructions apply only to this specific mission of limited duration.

[WBC; Acts 18:1-4] It was customary for Jewish rabbis not to receive pay for their teaching, and therefore, Paul, who had been raised as a rabbi, had learned the trade of tent-making.

[WBC; Acts 20:34] Paul reminded the Ephesians of his custom of making tents not only to support himself but to provide for the needs of others with him. He quoted a saying of the Lord which is not recorded in any of the Gospels,

about the blessedness of giving. . . . The main objective of giving in the early church was to provide for the needs of the poor brothers rather than to support the preaching of the gospel as is the case today.

18. Rev. Paul Winslow of Valley Bible Church in Spokane, WA:

In the New Testament there is no mention of believers paying tithes, nor any command that they do so. This makes sense since the Body of Christ is a spiritual kingdom, not connected to any land at all, but spread throughout the whole world, its members being neither Jew nor Greek but a new race of people in Christ Jesus. Therefore, it makes no sense for believers to pay a tithe which was largely used in the Old Testament for maintaining a system of priests, since all believers are priests and do not need a go-between themselves and God. Actually, believers are to consider that all they own and receive economically belongs to God. For example, we are told we are not our own but are bought with a price. Further, we are told that we are stewards of all that God has given us, and that He has the right to tell us what to do with our time, resources, income, etc. It may be advantageous for a New Testament believer to decide to give the Lord a percentage of his income as a sort of guide or planned program for giving, and that percentage might be 10%. But such a plan or percentage should be arrived at through prayer with the Lord Himself, rather than an automatic acceptance of the Old Testament tithe. Furthermore, New Testament truth makes it very clear that all believers are responsible to care for widows and orphans and to extend hospitality to strangers in whatever age or social economic structure they live in. Obviously, this varies greatly depending on the individual circumstances of a Christian. At one point he might be a slave and totally unable to do much in this area, and at other times a Christian may have the freedom and capacity to do a great deal in this area. In conclusion, it is my prayer that the Lord will guide each person in his stewardship of resources which the Most High God has graciously provided us.

Valley Bible Church of Spokane, WA - Church's Financial Statement (from website):

Our goal is for the Lord Jesus to be Lord of our church body, and to have Him directing VBC the way He chooses. As a result, Valley Bible Church has no senior pastor, chairman of the board, or system of hierarchy. The elders perform the role of "finding the mind of the Lord for this local church", and are simply a channel for the direction of the Body... New Testament principles of giving form the guide for our financial policy. Those who know and love the Lord Jesus Christ are asked to prayerfully consider the needs of the ministries of VBC and give as the Lord Himself directs. Stewardship of money and assets is equally as important and spiritual a matter as any ministry we may be involved in. Love for the Lord and for His work constitutes the proper motive for giving or for ministering. We believe the Lord has called this local church into existence, and therefore we look to Him to supply our needs. The believer in Christ has the privilege and responsibility of giving as the Lord directs, thereby investing material assets to produce spiritual eternal dividends.

Pastor Jim Catlin of Valley Bible Church in Spokane, WA (excerpt from a personal response letter to David Yeubanks) emphasis added by Pastor Catlin:

In fact, we NEVER mention the subject [*of tithing*] in the Body! However, we have talked about how to handle the resources that God has entrusted to us in a righteous way. As an example of where we are a little 'different' on that account is illustrated in our recommendations regarding monthly bill paying. Many Christian financial advisors say that you should 'give to God first,' you know, the idea of first fruits, and then you pay off everyone else. Well, we humbly disagree because we believe that it is Biblical to pay for those things that you already enjoyed the benefit from that month like electricity, gas, water, sewer, basically retire your 'monthly debt', and then give to God. Would it be right to make your payment to God while your neighbor who offered you a service or a product in advance, trusting that you would reimburse them, goes unpaid? [E.g. *Psalm 37:21: "The wicked borrow, and do not pay back..."; Romans 13:7 - "Render therefore to all their dues: tribute to whom tribute is due; custom to whom custom..."; etc.*] I know. It is a minor point, but we are not very 'orthodox' when it comes to money matters. But as long as we are Biblical, to the best of our humble intentions, we don't mind if we don't go with the flow. One other 'unorthodoxy' is our lack of a membership list. In reality, no one is a member of our church. If God leads you here, then fine. If He leads you to become involved, fine. If you leave to serve Him in another place, fine. But a membership list tends to put pressure on the Body to perform. It says, "Hey, you're a member so you better act like a member." Sadly, that usually translates into the obligation to give. And sadder still, into an obligation to give 10% 'because it's Biblical'. Sigh. Okay, one more 'unorthodoxy': we don't keep records of giving. Now we're getting radical! I haven't run across ANY church that does this yet. Our reasoning is self preserving (from a spiritual warfare perspective): who could handle knowing what people give? Who could handle the temptation to condemn someone who is affluent but gives a paltry sum? Who could handle the temptation to make a saint out of the widow who outgives the majority of the Body because her amount is so sacrificial? Not me. And anyway, what do you legitimately need the information for? Not the IRS. We

have gone through that before, and all we are compelled to do is issue receipts for any lump sum donations above \$200 (or is it \$250?). We write the receipt and only one person knows who and how much and then we organizationally 'forget' all about it. I've told this to many church administrators and they shake their head in disbelief! To this date, no one in leadership, not the pastors or the elders, knows who gives how much. And we LOVE it that way. 'Nuff about church finances. What a waste of attention span, wrestling over church finances, when we worship a God of INFINITE resources. The Kingdom of God has never wanted for money when, truly, the Kingdom of God was in need.

19. Ray C. Stedman - The Christian & His Possessions [sermon excerpt] (emphasis added):

Giving is not only to be persistent and personal and premeditated, but it is to be proportionate, "as he may prosper." Here is the New Testament replacement for the Old Testament tithe. In the Old Testament, believers were asked to give 10% of their income, a designated proportion, to the work of God. But, remember, that is the kindergarten practice of giving. Men had to be told how much to give, specifically; it was put on a legal basis. When you come into the New Testament you do not find the tithe carried forward. But proportionate giving is definitely taught. All that Paul is saying here is that as increase in prosperity comes there should be a corresponding increase in proportion. Not simply in the amount, it is not to be any longer 10%, but the proportion increases as God has prospered. Do not forget that in the New Testament we learn that the basis of our giving is that we owe everything to God. We simply owe everything to him. The carnal, careless Christian who really cares little about the Lordship of Jesus Christ snaps his finger at that kind of truth and goes out and does as he pleases anyway. But the man or woman, the boy or the girl, who has been to the cross and has been broken, who wants to please God in all that he does, is ready to walk in glad obedience to the Lordship of Christ, he will take time to consider what God has done for him and to calculate what he can do in response to the goodness and the blessing of God. That is to be the basis of giving. Now you can see that if we take this seriously it is going to make some demands upon us. It is going to change our habits. But in the light of the blessings that we receive from Jesus Christ we must not view these demands as burdens, but as privileges, for such they are.

20. The Billy Graham Evangelistic Association:

...the question as to whether to tithe from one's net or gross income is not answered in Scripture, nor is the question of whether to give it all to the local church or to include other ministries. We feel that such decisions should be based on personal conviction... It (*tithing*) is not mentioned in the New Testament except where it is describing Old Testament practices or in the Gospels where Jesus is addressing people who were under the Old Testament law. Note Jesus' comments to the Pharisees in Luke 11:42... A New Testament teaching on giving which may be helpful to you is found in 1 Corinthians 16:2: "On the first day of every week, each one of you should set aside a sum of money in keeping with his income." This passage brings out four points: we should give individually, regularly, methodically, and proportionately. The matter of your giving is between you and God, and He always takes into account our circumstances. He knows when they are beyond our power to direct and control. The important thing is that we see giving as a privilege and not a burden. It should not be out of a sense of duty, but rather out of love for the Lord and a desire to see His kingdom advanced. Second Corinthians 9:6-7 says: 'Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.' The deeper question, you see, is this: What has priority in our lives? Is Christ really first--or do we put ourselves and our own desires first? Make sure Christ is first in your life, and then ask Him to guide you.

21. David Wilkerson - The Bountiful Servant (sermon excerpt - March 21, 1994):

I must warn you: If you focus on percentages with God, you might as well keep your money. God does not honor any gift that is not given in joy -- willingly, out of a heart overflowing with love! If you give only because you believe it is commanded -- or if you're always wondering, "Is tithing a New Testament concept, or just Old Testament?" -- your heart-attitude is all wrong! If you give 10 percent because the pastor asks it of you, that is wrong also. None of this gets to the issue -- to the heart of what it means to give! One man told me, "After I give my 10 percent, I can do whatever I please with the rest. And I expect God to bless me as He promised -- because I gave my tithe!" No! Many are able to give more than a tithe. And God wants us to give as we are able -- with generosity! There is no place for stinginess among God's people.

David Wilkerson – Letter To Friends of the Times Square Outreach (May 31, 1999):

The Holy Spirit has laid on my heart something I need to share with you. It is a loving warning from the very heart of Jesus, who said: Take heed, and beware of covetousness (Luke 12:15)... Peter warned that false prophets would arise and through covetousness shall they with feigned words make merchandise of you (2 Peter 2:3)... Peter warned us to beware of covetous ministers who would use the Word to exploit believers -- greedy preachers who would develop a false doctrine of avarice and greed... God's Word says of these rich, greedy preachers: Their judgment is near, and their destruction will not sleep (see 2 Peter 2:3). They have become blatant and arrogant in their greed. They now preach that you cannot receive the fullness of the Holy Spirit until you prosper. That's blasphemy! Beloved, do not listen to this false gospel. It is satanic. It comes from the heart of men who are light and frivolous, jokesters, greedy for more. Isaiah the prophet has their number: Yea, they are greedy dogs which can never have enough, and they are shepherds that cannot understand: they all look to their own way, every one for his gain (Isaiah 56:11). I thank God that he has promised to supply all our needs. And I do not want any believer's money to make me rich. We are rich when we have His peace and can live without fear all the days of our lives in holiness before the Lord! Thank you for your prayers and support for this ministry to the masses in New York City.

22. R.C.H. Lenski - The Interpretation of I and II Corinthians (p. 1170-1172) *emphasis added:*

The sowing is ever done on one idea alone, on the idea of blessings - blessings, praises to God; blessings, benefactions to men; return blessings to ourselves. On no other basis or principle does this sower operate. On this basis he reaps. He reaps all the blessings TO GOD and all those TO MEN, and he reaps THE RETURN BLESSINGS THAT GOD POURS OUT ON HIM... The Catholic exegesis finds work-righteousness here, namely the harvest as a reward of merit. But no man ever earned a harvest. God makes seed, soil, sunshine, growth, ripening, and even the brain and the hand to place the seed into the soil and to bring the increase home... Without a verb and with none to be supplied Paul adds: Each one just as he has chosen for himself in advance in his heart, not from grief or from compulsion. The verb is the perfect middle, its voice brings out the idea that the person choosed freely what he wants and would like to have for himself, whether he wants a sparing return or one that is running over with all kinds of blessings. 'In Advance,' fits the idea of sowing which is always in advance of the harvest... The two phrases point to source. In the whole matter of Christian giving nothing is EVER to be done from grief; no one is to be sorry about letting anything pass out of his hands... Nothing is ever to be given 'from compulsion,' from a feeling that one is forced to give, that he is being robbed... Paul wants nothing but VOLUNTARY gifts for his great collection. He here sets forth voluntariness as being the only true motive and principle of Christian giving. It actuated the apostolic church (Acts 2:44,45; 4:22); it has ever distinguished true Christian giving. A large amount of giving has been vitiated by not being free and voluntary. A large number have had no faith or too little faith in complete voluntariness. They fear that this will not bring the needed and the desired sums. So they devise substitutes, all kinds of systems, schemes, and methods that seem to promise more than the giver's own entirely free volition. Instead of depending wholly on such volition and stimulating it by means of pure gospel motivation as Paul does here, they use a little or great deal of legalism which acts as pressure, or they stoop to worldly, often rankly worldly, methods. So Christian voluntariness declines more and more. The odor of legalism and of worldliness makes the 'gifts' so obtained nauseating in the nostrils of God. The harvest of real blessings is lost... All legalism in giving or securing gifts is Romanistic. No one has yet surpassed Rome in this direction. Many who think they hate Rome yet imitate Rome, and they should give Rome due credit although they fail to do this. Tithing is Jewish. Applying a little Christian varnish changes nothing. Paul was reared as a Jew. If tithing could have been Christianized, the man who could and would have done it was Paul, and no better opportunity offered itself than this great collection which he planned for all his churches simultaneously. Paul shunned tithing. All the apostles shunned it. Not one word of Jesus favors it. His very mention of tithing is severely derogatory (Mat. 23:23; Luke 11:42; 18:12). The only other mention of it in the New Testament is purely historical (Heb. 7:5-9). Is this not enough? More than enough! 'Each one just as he has chosen for himself in heart!'

R.C.H. Lenski - The Interpretation of St. Matthew's Gospel (p.907-909):

The scribes and the Pharisees were rigorists when it came to the easy features of the Jewish regulations. They demand that tithes be paid of even the small flavoring herbs of which a family might grow a few such as mint, dill, and cumin (obsolete: cummin), the later being like anise seed but larger and used to a greater extent. But they dismiss, as needing no attention at all, the real moral, spiritual parts of the law; and here Jesus again mentions three points [justice, mercy and faithfulness]... All three refer to our relation to our fellow-men. All three are both virtues of the heart and acts that grow out of these virtues. All three are achieved by our covenant relation to Yahweh Eloheka (Mat. 22:37) [the Lord God to whom we are to love with all of our heart, soul and mind], who by means of His covenant grace plants the law into our inward parts (Jer. 31:33) [writing His laws upon our hearts]. These parts of the law are

weightier, essential, even as they are valid for all men and for the church of all times, compared with the Levitical regulation of tithing which was intended for the Jews alone, especially the tithing of mere flavoring herbs. [Lenski continues by pointing out that one of the outstanding facts is that the Gospels mention tithing only a few times; three times in condemnation of the Pharisees - all three he comments to be "scathing in their severity" - and the other references, found in Hebrews 7:5-9 are identified as "merely historical".] All though all of the apostles were originally Jews, reared in tithing, with not one word did any one of them even intimate that in the new covenant the Christians might find tithing a helpful method of making their contributions to the work of the church. This strong negative is immensely re-enforced by the totally different method suggested by Paul when called on the churches for a great offering, 1 Cor. 16:1, etc.; 2 Cor. 8:4, etc. Exegetically and thus dogmatically and ethically the New Testament is against tithing as a regulation in the new covenant. Desire for more money also for more money in the church and for the church must not blind our eyes to the ways employed for getting more money... Jesus does not want to be misunderstood. The new covenant has not yet been inaugurated, he as well as all his hearers are still under the old covenant, and for that God himself had appointed tithing (Lev. 27:30, etc.; Num. 18:21; Deut. 12:6; 12:22-27). If that tithing be done conscientiously, even in little things, Jesus would not forbid it to a Jew. Jesus safeguards against perversions when he adds: "These it was necessary to do and those not to dismiss."

R.C.H. Lenski - The Active Church Member (p. 161-164) emphasis added:

God has given us His divine Law, and the spirit of Christ, which is the spirit of faith and love, freely uses God's Law as a regulator of the Christian life. As Christians, however, we are under the Gospel, and that means that with faith and love we voluntarily obey the Lord and seek to do His holy will. Legalism is the name for all spurious [plausible but false] law in the church. It is both the setting up of man-made laws in the church, and any obedience to such laws. Jesus declares: "In vain do they worship Me, teaching for doctrines the commandments of men" (Matthew 15:9). And St. Paul warns us: "Ye are bought with a price; be ye not the servants of men" (1 Corinthians 7:23). No church has a right to make laws by which bind its members; and no member has a right to obey such laws, and to allow his conscience to be thus bound. Both the church and the church member are legalists when they operate their church activities this way. The state may legislate; not, however, the church... Just as the Gospel alone rules in our hearts, so Gospel methods, or evangelical methods, should alone be used in our church activities. These methods use the power of faith and love alone, and no outward force. Hence these methods have the mark of Gospel freedom about them. The church member does what he does, of free will, gladly, gratefully, as a privilege. That is the evangelical method... The evangelical Christian goes to church from love of Christ, His Word, and worship. Only where the Lord sees this in the heart is He pleased... ...no mere outward performance satisfies the Lord, least of all doing what the Lord has nowhere Himself commanded. And worst of all, to try to buy His favor is to insult His blessed grace, through which alone His savings gifts can be made ours. Legalistic methods look especially promising when it comes to getting money for the church... Why not impose a tax on the members, say a flat tax of so much per head, or a tax according to the property of the members? Would not that insure the sum desired far beyond the evangelical method of voluntary Christian giving?... The trouble is, that though the money itself might be secured in such a legalistic way, the Lord has no use for it. The only money He will accept must come as a true offering made unto Him by willing hearts in faith and love. Such offerings can be gathered only by using evangelical methods, never by working legalistic ones.

R.C.H. Lenski - The Active Church Member (p. 175) emphasis added:

Wrong methods always tend to corrupt right principles, and thus hinder the blessings we ought to receive. Right methods support true principles, help to show how beneficial they are, and thus win the approval and blessing of the Lord.

23. Phil Enlow (Midnight Cry Ministries) - "What About Tithing?":

Many of our people give far more than 10% yet we don't even pass an offering plate and rarely is the subject mentioned. God has blessed us abundantly over the years and though we are small, we are debt free and supporting a worldwide outreach without resorting to begging. We give God the glory! ...Although it is often said in a trite way it is still true that we cannot outgive God. When believers learn to give to God in real faith they enter into an area of grace and blessing that will spiritually strengthen them and make them a blessing. Christians are cheating themselves in this and in many other areas when they fail to learn the Lord's ways and enjoy the unsearchable riches of His grace and the benefits of His great covenant.

24. William MacDonald - The Believer's Bible Commentary:

[BBC; Malachi 3:8-10 - *emphasis added*]

The NT teaches believers to give systematically, liberally, cheerfully, and as the Lord has prospered them, that is, proportionately. But no mention is made of tithing..."

[BBC; 2 Corinthians 9:5 - *emphasis added*]

There was no thought that these funds should be wrung out of the saints as by extortion but that it should be a manifestation of their generosity, given through their own free will.

[BBC; 2 Corinthians 9:7]

Each one is to give as he purposes in his heart. It will be necessary for him to consider what is necessary for his own immediate needs. He will have to think of just obligations which he will incur in the course of normal life. But then above that, he should think of the needs of his fellow Christians, and of the claims of Christ upon him. Taking all these considerations into view, he should give not grudgingly or of necessity. It is possible to give and yet not be happy about it. It is also possible to give under the pressure of emotional appeals or public embarrassment. None of these things will do. God loves a cheerful giver. It has often been pointed out that our word *hilarious* comes from the word translated *cheerful* (hilarion).

[BBC; Ephesians 2:15 - *emphasis added*]

The church is *new* in the sense that it is a kind of organism that never existed before. It is important to see this. The NT church is not a continuation of the Israel of the OT. It is something entirely distinct from anything that has preceded it or that will ever follow it.

[BBC; Colossians 2:14 - *emphasis added*]

Paul now goes on to describe something else that was included in the work of Christ. Having wiped out the handwriting of requirements that was against us, which was contrary to us. And He has taken it out of the way, having nailed it to the cross. The handwriting of requirements that was against us describes the law. In a sense, the Ten Commandments were against us, condemning us because we did not keep them perfectly. But the Apostle is thinking not only about the Ten Commandments, but also about the ceremonial law that was given to Israel. In the ceremonial law, there were all kinds of commandments with regard to holy days, foods, and other religious rituals [*e.g. circumcision, sacrifices, tithing, etc.*]. These were all a part of the prescribed religion of the Jews. They pointed forward to the coming of the Lord Jesus. They were shadows of His Person and His work. In His death on the cross, He took all this out of the way, nailing it to the cross and cancelling it as a bill is cancelled when the debt is paid.

25. From the article "Thanks Be To God For A Nuisance - Martin Luther" *emphasis added*:

Luther loathed, too, the globalist tendencies he saw in the Church, and perceived money and capital transactions as fundamentally inhuman, ('he who touches money, touches dirt') realizing profit at the expense of human beings. He thought men might create an economic system, which would preserve God's Creation and allow people to live together in a self-determined manner.

Martin Luther, The Reformer:

Learn from me, how difficult a thing it is to throw off errors confirmed by the example of all the world, and which, through long habit, have become a second nature to us.

Martin Luther (Sermon; August 27, 1525):

"But the other commandments of Moses, which are not [implanted in all men] by nature, the Gentiles do not hold. Nor do these pertain to the Gentiles, such as the tithe..."

26. From the doctrinal statement of the Evangelical Church of Lutheran Confession in Brazil:

The Lutheran church does not force on its members rigid rules of behavior. Rather, we go by Luther's rule: "A Christian is a free person and master of all things - by faith. The Christian a servant to all things and to all people - by love"... The IECLB is supported through funds originating from voluntary contributions and gifts of the members of its communities destined for community and mission work. There is no mandatory tithing, and church services, including baptism, weddings, sepulture, visitation, among others, are rendered free of charge.

27. Francis Frangipane Ministries (statement concerning giving to their ministry):

One way we discern where the Lord is directing us is through the support He sends from His people. Therefore we will make our needs known to our friends - but we will not manipulate, plead or beg for contributions. We believe that no financial need justifies dishonoring the Lord, His people or this work.

[It should be noted that Francis Frangipane is not personally opposed to the concept of giving a tenth of your income to the local church; however, his own ministry does not request support through this method. Additionally, Francis does not even receive a salary from his home church, which he also pastors, only a housing allowance which as he states, "...the housing allowance I receive, I then surrender to the work of the Lord. What my faith possesses my humility surrenders..."]

28. Dr. Eddy Cheong (re: tithing) emphasis added by Cheong:

Let me say from the very beginning that there is a distinct difference between giving to God and giving to "the church". Giving to God is a scriptural concept (Matt 22:21); Giving to "the church" could just be an emotional response to a well-orchestrated man-made appeal which is out of God's Will and God's Word. So it is important for us to study God's Word so that we are able to discern whether funds being solicited in a particular church are based on sound New Testament Scriptural principles. Prayer is the other means of helping to discern God's Will in a particular area of financial need (of such a church)... In fact, giving should be more appropriately termed "free will offerings" in the context of the New Testament Church, for Paul commanded us to give as we purpose in our heart (2 Cor. 9:7). If the amount is a fixed one, there will be no need to purpose in one's heart anymore!! I repeat there is no curse for "NOT TITHING" in the New Testament church (as is often implied on sermons from Malachi 3:10-12)... Our Lord has fulfilled all the requirements of the Mosaic Law and taken the curse of (not obeying) the Law away from us (Galatians 3:13). The New Testament Christian should abide by the teachings of the Apostle Paul (which has superseded Moses' Law.). Christians who insist on keeping the Law of Moses or part of it are under a curse! Gal 3:10 - "*All who rely on observing the law are under a curse, for it is written: 'Cursed is everyone who does not continue to do everything written in the Book of the Law.'*" (NIV) Churches advocating tithing as compulsory are putting a curse on their congregations! So in summary, 'Giving' is a New Testament 'Church' Principle as opposed to 'tithing by Law' (by compulsion). Jesus clearly commanded (take note that it was not an option) that we have to give to God. Matt 22:21 - "*Caesar's, they replied. Then he said to them, 'Give to Caesar what is Caesar's, and to God what is God's.'*" (NIV) "What is God's" implies a fixed sum. BUT we must remember that Jesus made the above statement in the context of the Mosaic Law which was still existent in His Time. Further on in the epistles, the Apostle Paul qualifies this "giving" as "from the heart" and proportionate to the degree that one is blessed. He specifically spoke against "compulsion" (from sources outside). Manipulating a person to give (whether directly or indirectly) is a form of witchcraft... 2 Cor. 9:7 - "*Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver.*" (NIV) "What he has decided in his heart to give" clearly has to be some amount (not zero). It may be ten percent or more. Well, it may even be less, but give as the Holy Spirit directs your heart; NOT AS THE PASTOR DIRECTS YOU. This is the distinct difference between giving to God and giving to the church.

[Dr Eddy Cheong is a Christian minister from West Malaysia. He is author of two books and is also a medical specialist by profession.]

29. Gary Carpenter Ministries (from a message entitled: From Formula To Relationship) emphasis added by Gary Carpenter:

God loves to prosper His people. His prosperity has much more to do with your RELATIONSHIP with Him than it does LEGALISTIC FORMULAS. I suggest you ask yourself the following questions if you truly desire to walk in more of His abundance: ARE YOU SEEKING FIRST THE KINGDOM OF GOD? Do you spend daily time in the Word, prayer and periodic fasting to seek the will of the Lord for your life's call in His kingdom? He has a plan for every member of His

body. What is His plan for your life? What are you doing to find out what that plan is? ARE YOU GIVING A PORTION OF YOUR INCOME INTO GOD'S WORK? It will be hard to convince even yourself that you are very interested in what God is doing in the earth if you are not sowing a portion of your finances into the work of the gospel. Why do you want to prosper? To heap up treasure for yourself? To see souls rescued from Hell? Whose kingdom are you most interested in? His ... or yours? WHAT IS THE SIZE OF YOUR FIELD? Take inventory of your life. Is your field already producing maximum harvest? Is it already "wall to wall corn?" Is there any room for financial increase in the job you presently have? Has He already blessed your current field to maximum harvest? WHAT CAN YOU DO TO SOW LARGER FIELDS IN THE EARTH? Spend time in prayer and ask the Lord to show you if there are additional skills He would like for you to acquire. You will find Him to be very practical. He is a Living Lord and He is very capable of giving you precise instructions regarding what you should do. Of course, to obtain answers like these requires more of us than simply "plunking" our legalistic ten percent in the offering plate each Sunday. Answers to questions like these require TIME in fellowship with the Lord Himself through the avenues of the Word, prayer and fasting. NOW you are discovering the true path to prosperity. He prospers His people through RELATIONSHIP, not FORMULA! He desires your fellowship infinitely more than He desires your legalistic offering. For those who will spend time with Him and obey His leadership, there are no limits to the level of prosperity He can bring them to. Isa 48:17 Thus saith the LORD, thy Redeemer, the Holy One of Israel; I am the LORD thy God which teacheth thee to profit, which leadeth thee by the way that thou shouldest go.

[Gary Carpenter is a minister to the body of Christ who expresses his calling as being Prayer, Teaching and Kingdom Finances. He is also a prophetic voice in the body of Christ and has a sincere heart to help teach Christians how to deal responsibly with their finances and, more importantly, to seek the Lord for His heart in such matters. All of his teaching tapes and printed materials are provided FREE to those that ask for them! His website expressly states that those who are blessed by his ministry should not feel obligated to donate any money to the ministry. He tells the story of how the Lord spoke to him regarding his ministry and said, "Take up no offerings from these people. Sell no tapes. Mail everything freely and do not even put in a return envelope. If you will precisely obey these instructions of Mine I will speak to the hearts of the people I choose to support both you and the needs of the ministry." He also talks about his initial hesitancy to take his ministry to the Web because of what it may cost him financially to maintain this desire to provide all materials free to God's people. Of these concerns he struggled with he states, "My thinking was, 'Lord, what if a 100,000 people all write in for tapes at once? These tapes do cost!' I see now that this kind of thinking has a name... DOUBT AND UNBELIEF! I say now, HIS WILL BE DONE! I have learned from experience over the past two and a half years that the Lord certainly has the capability of financing whatever He wants done in the earth. Apparently, He wants this ministry done... NOW! Amen! So be it! The financial responsibilities are His, not mine. So now I move out in faith in Him toward blessing you--ministering to you--helping you--and praying for you--by His Spirit. Let His Ministry go forth through me, and then through you." Gary and his wife minister on the principle that freely they have received and so freely they give, trusting God to supply every need for His work. The ministry's website is located here: <http://www.garycarpenter.org>]

30. Michael Clark (excerpt from the article: He Shall Supply Your Needs) emphasis added:

In 1970 my wife Dorothy and I went full time into a ministry that could not support us but I felt that it was God's call just the same. We were in that ministry for six years. The first year was the acid test. I prayed and fasted that the Lord would show me His will concerning quitting my job to go "full time," and thought I heard Him say to do so. I had the attitude that if God was my boss and husband, then He would meet our needs as we were obedient to Him. I went to work for Him and expected my wages to come from Him. These were terms that I could understand at the time and He honored my faith. In the first year, He met all our needs and not only that, He paid off our house and gave us a car. We even had a baby in that year and God paid off that bill, too! Often I would be handed a blank envelope with money in it. I never had to panhandle any of His people for the money, for I believed that this was not living by faith to do so. After all the Word says, "Be anxious for nothing, but in everything by prayer and supplication with thanksgiving let your requests be made known to God." (Philippians 4:6, NASB). We are to first and foremost make our requests to God and not men. God honored my faith and never let us down. Grant it, at times he came up with the money for a bill at the very last minute, but that just stretched my faith and made it grow. By the end of that year we were totally debt free... I just wanted you to know that God is able to provide your every need from His riches in glory in Christ Jesus...

Michael Clark - The Law and the Church (teaching excerpt):

You see the early never taught tithing or many of the rules either written or implied in our churches today. They believed in the power of a changed life with its new heart to lead the believer into all righteousness. And they also believed that God would supply their every need from His riches in glory. Paul had to confront certain Jewish

members of the church for trying to get the Gentile believers to start keeping the law. He finally had a show-down with them in Jerusalem and the outcome of it was the following decree. "For it seemed good to the Holy Ghost, and to us, to lay upon you no greater burden than these necessary things; that you abstain from meats offered to idols, and from blood, and from things strangled, and from fornication: from which if you keep yourselves, you shall do well (Acts 15: 28-29)." Wouldn't this have been an excellent time to lay down the law about New Testament tithing? If this was a legal decree coming down from the rulers of today's Churches and denominations, it would be at the top of the list! ...Don't people have faith in the ability of the Holy Spirit to lead, teach, and keep His people in the power of a changed life and to convict them of sin where necessary? To listen to the teachers in the Church today, you would not think so. Jesus promised to send us help in our walk with God. "But when He, the Spirit of truth, comes, He will guide you into all truth" (John 16:13). "But the Counselor, the Holy Spirit, whom the Father will send in my name, will teach you all things and will remind you of everything I have said to you" (John 14:26) [Also read I John 2:20 & 27] When we, as well meaning Christians, set out to help the Holy Spirit by giving our young charges in the Lord a set of rules to keep them on "the straight and narrow," we often cause more damage than good. I remember what a thrill it was to hear a young Christian tell me how depressing it was for him to try a marijuana cigarette again after he got saved. "I felt the peace leaving me and it was really a downer," he said. He had found out for himself how the Spirit could lead him into walking in truth. Paul warned the foolish Galatian church, "It is for freedom that Christ has set us free. Stand firm, then, and do not let yourselves be burdened again by the yoke of slavery"(Gal. 5:1)...

[Michael Clark served the Lord in the capacity of full-time ministry for several years in the 70's during the "Jesus People" Movement. Currently he lives in Bayview, Idaho and authors a number of prophetic teachings and articles and is not affiliated with any organized, institutional-style group. He is a broken vessel that has been used by Lord to touch lives through a resourceful website, personal ministry and has seen the miraculous power of Jesus touch lives through prayer. He has a strong message to the body of Christ to see intimacy with Jesus increase and move the Church beyond mere religious practice to radical relationship with God and a restoration of what it means to truly be the Lord's servant. His website is located here: <http://awildernessvoice.com>]

31. Tony Badillo - Tithing, God's Command or Man's Demand (excerpt from the book) *emphasis added by Tony:*

Here is an amazing paradox - incredible but true: Physical Israel received what is surely the most bountiful, most fruitful physical land in all the earth. With the possible exception of the Garden of Eden, there has never been a more productive land than the Promised Land given to Israel. Indeed, God "circumcised" it with rain from heaven. And yet... The heart of the Israelites themselves - the heart which is portrayed by the Bible as a piece of *land or ground* - proved itself worthless, barren unfruitful, and hard as stone - fit perhaps for growing only thorns and thistles. See now how God compares the heart of Israel as unfruitful. And what does this have to do with tithing? Simply that a literal ten-percent tithe was required to be paid from a physical land inheritance - a land which was, without question, very fruitful. It was a high-yield land. In essence, the literal land was circumcised by literal physical rainfall from an *earthly* heaven. But in contrast... Spiritual Israel (Christians today), have NO LITERAL LAND INHERITANCE and hence, NO LITERAL TEN-PERCENT TITHE is required - no, not at all. But you see, Christians too have a high-yield land. Christians too have a *circumcised* land. But this is a *spiritual* land receiving *spiritual* rain (the Holy Spirit) from the "heaven of heavens" which is God's throne. And it is this Spiritual Rainfall which gives this Spiritual Land the Spiritual Circumcision... Therefore, it is the *spiritual* fruit from this *spiritual circumcision* that God really wants - and not a literal ten-percent tithe return from a physical land! And THIS is the relationship between circumcision and tithing...

[Tony Badillo is a Christian brother, Bible teacher, and former member of the Worldwide Church of God. He is author of the book mentioned above and also authors a number of articles on church-related issues and has a heart for people who have been caught in the deceptive teachings of the WCG and also those who have been robbed of their Christian liberty by legalistic teachings in the Church.]

32. Hubert Krause and Orest Solyma - A History of Tithing from the Bible (excerpt from the book):

A Further Look at Matt 23:23-34: By their meticulous attention to the physical, in this case in tithing on the smallest of garden herbs, Christ described the Pharisees as "straining out a gnat"-a reference to their practice of straining out their water so they would not accidentally swallow a gnat, an unclean insect according to the Law. It was indeed laid down in the Law that a gnat was an unclean insect to be avoided, but the point Christ was making was that the Pharisees were unbalanced in their strict, legalistic application of the letter of the Law, to the detriment of its spiritual intent, its "weightier matters" (v 23). He condemned their attitudes and motives that were responsible for this legalistic application of the Law. Yes, the Levitical law of the tithe was still operative, and Christ did not dismiss their own adherences, though He did deal with their hypocrisy. However, the added implication of His words is that their tithing

law was in His eyes also a "gnat" in comparison with the weightier considerations of the Law; that is, it was of minimal importance when contrasted with God's great Law of Love. Certainly, He took no pains to uphold it as having an ongoing universal application, for He could easily, in these verses or elsewhere, have expounded upon the subject. Instead, if we look at the parallel verses in Luke 11:41-42, we see that He commended the spiritual generosity of the heart and the giving of alms over tithing (cp. Matt 6:1-4; 19:20-22). Christ was saying to let your heart-pure spiritual motives-determine your giving, both physical and spiritual, for this is a reflection of the love of God, rather than the compulsory tithe (Lk 11:42). It is interesting that Christ, while upholding the law of Moses, drew upon the tithing practices of the Pharisees to demonstrate their preoccupation with burdensome ritualism to the neglect of more important spiritual obligations. Principle and law, which have ongoing and intrinsic value, are the ammunition of rebuke rather than arrogant traditions.

Hubert Krause and Orest Solyma - A History of Tithing from the Bible (excerpt from the book):

Christ gave many discourses and parables with respect to monetary matters and financial stewardship, yet never once did He indicate that: 1.) either He or His apostles were to be the recipients of the Levitical tithe in the future; 2.) the Levitical tithe was obligatory for the Christian; or 3.) the NT Church He was building would be supported or financed by tithes. In the light of the fact that He, the High Priest of God, was the very cause for the changes in the Levitical law. The reality is that Christ could not legally have received tithes during His earthly ministry, as He was a Jew, of the tribe of Judah, not a Levite (Heb 7:14). The Levites/priests alone were entitled to receive such offerings and tithes. There is no evidence that He ever exacted tithes from anyone, and at one stage He had at least five thousand people following Him (Jn 6:10) from whom He could have perhaps done so. After all, the more people there are the greater the money. It was a fish that provided even the shekel for the temple tax (Mat 17:24-27). Please note these simple principles: Matt. 10:8 - "Freely you have received, freely give," is the message of the Gospel. Matt. 19:21 - The rich young man was to "sell what you have and give to the poor." Not to give to the temple or to the Levitical priesthood still functioning, neither to Christ, nor to His disciples. Isn't this an extraordinary demand? It is restated in Mk. 10:21 and Lk. 18:22. Matt. 6:2-4 - Christ said that believers were to give alms, to help the poor and disadvantaged. Lk. 6:38 - "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." Give compassionately, generously, and voluntarily, and wisely but not because you are under coercion. Acts 20:35 - Luke records one of the great sayings of Jesus Christ which is not mentioned anywhere else: "It is more blessed to give than to receive." And the context is Paul speaking to a ministerial gathering at Miletus. Giving or tithing from feelings of guilt, fear, self-compulsion, coercion, or superstition can hardly be approved of by God. I remember as a lad being told that if I succeeded in doing 13 monthly benedictions I would be totally exempted from purgatory. Similarly, some believe that if they faithfully tithe, they will be given special material blessings. If one keeps buying lottery tickets one might win the lottery. These modes of belief and behaviour are based on superstition and covetousness. Giving is the outflow of godly discernment and belief without any expectation of returns (cp. Lk 14:12-14; 5:27-32). Christ's parables of the pounds (Lk 19:12-26), the talents (Matt 25:14-30), the shrewd manager (Lk 16:1-12), and other parables revolved around money matters (Matt 18:21-35). His teachings about Christian stewardship never once connected these lessons to tithing, let alone to any obligation on the part of His followers then or today to pay tithes.

[Krause and Solyma are Christian lay-ministers from Melbourne, Australia and are part of the fellowship known as the Church of God in Williamstown, Melbourne. They are former members of the World Wide Church of God and have a website that posts a number of articles and teaching resources for Christians in the venue of Bible study. They are authors of the previously quoted book. Their website is located here: http://www.alphalink.com.au/~sanhub/index_.htm]

33. Minister Raymond D. Sopp - Heart To Heart Commentary (Re: Tithing) - emphasis added by Sopp:

[Re: Malachi 3:8-10] Many teachers of our day will point out with glee that this is the ONLY place in the Bible where God allows us to test Him, as if we should be proud of the fact that God gives us permission here to test Him. But at the same time they turn a blind eye to the fact that throughout the Bible God actually deplores being tested. It is true that God's permissive will allows us to test Him, but should His sons and daughters be content with God's permissive will instead of His perfect will? As we read Malachi, we discover that this was a time in history when all that God was receiving from His people were their leftovers. Therefore, in order to deal with their hard-heartedness, God gave permission for His people to test Him. Yes, even today this remains a great verse to overcome hard-heartedness and raise money. But now as His sons and daughters, should we be proud of the fact we still need to use this verse? Are we not in fact actually exposing our own hard-heartedness by embracing God's permissive will in testing Him? Let us

compare this to another example in God's Word concerning His permissive will. Matthew 19:7-8, "They said to Him, 'Why then did Moses command to give her a certificate of divorce and send her away?' He said to them, 'Because of your hardness of heart, Moses permitted you to divorce your wives; but from the beginning it has not been this way.'" Notice God's permissive will on divorce was formulated to deal with the problem of our hard-heartedness. Certainly this is nothing for us to boast in. So we find this duplicity today within God's Church. We wisely teach against divorce, although it's permissible, yet shamelessly and with glee we continue to propagate the fact that we have God's permissive will to test Him as it concerns our finances... What about the tithe as it is defined as 10 percent of our income? The reason you will not find the word tithe in the New Testament to describe the giving of our finances unto our Lord's work is that as God's sons and daughters, we are to follow Jesus' example of complete surrender. Therefore, to fulfill the tithe unto perfection (maturity), we must be willing to move from God's permissive will into His perfect will, we must finance evangelism, the needs of others, and the teaching of God's Word selflessly without an imposed limit. Not under compulsion, but from a sincere heart, motivated only by love -- a love birthed by God's Holy Spirit which now lives within us. 2 Corinthians 8:12-15, "For if the readiness is present, it is acceptable according to what a man has, not according to what he does not have. For this is not for the ease of others and for your affliction, but by way of equality, at this present time your abundance being a supply for their want, that their abundance also may become a supply for your want, that there may be equality; as it is written, 'He who gathered much did not have too much, and he who gathered little had no lack.'" Here Paul clearly describes the perfection (maturity) of giving as being without a set limit...

[Source: <http://www.soppministries.org/index18.htm>]

34. Youth With A Mission (YWAM) International:

Youth With A Mission is a volunteer movement of thousands of Christians in hundreds of locations that depends on God to motivate people to contribute their time and skills as well as their financial resources. We welcome your financial participation.

35. Peninsula Bible Church of Palo Alto, CA (Financial Policy):

New Testament principles of giving form the guide for our financial policy. Those who know and love the Lord Jesus Christ are asked to prayerfully consider the needs of the church and give as the Lord Himself directs. Stewardship of money is considered equally important along with all other areas of ministry and service, including the proclaiming of God's Word. Love for the Lord and for His work constitutes the proper motive for giving or preaching. We believe the Lord has called this church into existence, and therefore we look to Him to supply our needs. All believers in Christ have the privilege and responsibility of giving as God has prospered them, and as He directs them. Each of us is thereby investing material gifts to produce spiritual, eternal dividends. PBC does not keep a record of its contributors or the amounts they give other than that required by IRS regulations governing the reporting of charitable donations. The board of elders believe this policy insures impartiality and follows the scriptural guidelines that we are not to "let the right hand know what the left hand is doing" in matters of giving, which is to say, neither the elders nor staff know who gives what amounts. For tax receipt purposes, PBC provides annual receipts for each individual gift of \$250 or more. For individual gifts of less than \$250, a person's canceled check will suffice. In the case of special offerings for Christian organizations, missionaries or specific ministries, a donor may choose to give through PBC and remain anonymous or give directly to the organization, missionary or ministry and be recognized. The elders encourage the latter course of action. (Revised April 15, 1998).

[PBC's estimated average annual church budget is well over 1.4 million dollars. That budget is consistently met or exceeded yearly with only freewill, completely voluntary offerings given to the church. PBC was founded in 1948 and continues to grow and be a blessing to many people. An astounding tribute to the merit potential of love-motivated grace giving principles as taught exclusively in the New Testament]

36. Church-of-Christ.org [Financial Statement]:

By what means does the church secure financial support? Each first day of the week the members of the church "lay by in store as they have been prospered" (1 Corinthians 16:2). The amount of any individual gift is generally known only to the one who gave it and to the Lord. This free-will offering is the only call, which the church makes. NO assessments or other levies are made. No money-making activities, such as bazaars or suppers, are engaged in. A total of approximately \$200,000,000 is given on this basis each year.

Q&A About The Churches of Christ (from a Church of Christ website):

Christians gave toward the work of the local church (1 Cor. 16:1,2), not a tithe, but as they prospered (2 Cor. 9:7).

37. Moody Bible Institute (statement on "stewardship"):

The Moody Bible Institute is a fully accredited degree granting educational institution. One of the distinctive aspects of our undergraduate program is the tuition-paid policy. While many schools charge their students thousands of dollars per semester, the Institute and its students rely on the faithful giving of concerned donors to provide the financial support needed to educate students.

Today in the Word - November 18, 1997 (Moody Bible Institute):

Worship is not a monetary transaction. The issue is whether or not God has our hearts. If He does, responding to Him with our gifts will be no problem. Once we value God more than we value anything on earth, we will discover a new depth to our worship and experience a new level of God's blessing.

Today in the Word - September 23, 1996 (Moody Bible Institute) *emphasis added:*

Giving to God first can become a real challenge to our faith when it seems that our paycheck won't stretch far enough. There's no New Testament command to this effect, because we don't have the detailed instructions on tithes and offerings found in the Law. But setting aside our offering to the Lord first is a tangible way of telling Him that He is first in our affections. It's also a wonderful way to express our confidence in His ability to meet needs.

38. Walter A. Elwell - Baker Theological Dictionary of the Bible (s.v. "tithe", "tithing"):

Nowhere does the New Testament require Christians to tithe in the sense of giving 10 percent, but it does reiterate many things associated with tithing: those who minister are entitled to receive support (1 Cor. 9:14); the poor and needy should be cared for (1 Cor. 16:1; Gal. 2:10); those who give can trust God, as the source of all that is given (2 Cor. 9:10), to supply their needs (2 Cor. 9:8; Phil. 4:19); and giving should be done joyously (2 Cor. 9:7). The New Testament directs that taxes be paid to the state (Romans 13:6-7), which replaced Israel's theocracy. Paul's vocabulary and teaching suggest that giving is voluntary and that there is no set percentage. Following the example of Christ, who gave even His life (2 Cor. 8:9), we should cheerfully give as much as we have decided (2 Cor. 9:7) based on how much the Lord has prospered us (1 Cor. 16:2), knowing that we reap in proportion to what we sow (2 Cor. 9:6) and that we will ultimately give account for our deeds (Rom. 14:12).

Walter A. Elwell - Baker Theological Dictionary of the Bible (s.v. "collection"):

The right of the New Testament minister to donated support is affirmed by Jesus (Luke 10:7) and the early church (1 Cor. 9:1-14; 1 Tim. 5:18), but how this support is to be collected is not discussed anywhere in detail. Acts 4:32-37 discusses how believers voluntarily brought their gifts to help members to the apostles. Here the collection extends beyond ministers to any believer in need. A negative example of those who lie while making such a donation occurs in Acts 5:1-11. The key New Testament passages on collection are Romans 15:25-26, 1 Corinthians 16:1-4, and 2 Corinthians 8-9. They all refer to Paul's aid from Gentiles for mostly Jewish believers in need in Jerusalem. Here believers in one locale help those in a different race in another locale. The gift expresses the sense of oneness in the body of Christ that comes through sharing and also reveals the church's sensitivity in meeting needs. First Corinthians 16:1-4 makes it clear that the gift is planned for and collected at a fixed time, and that much effort is made to insure the gift's integrity as it is delivered by trustworthy believers to those who are in need. In 2 Corinthians 8-9, the gift is of their own free will, according to means, is handled by trustworthy individuals, is planned for, is to be given with joy, is an expression of thanksgiving to God, and glorifies Him because it is a mark of generosity. In this passage, the collection is called "ministry."

39. Jerome Smith – The New Treasury of Scripture Knowledge (p. 1152):

Tithing is not taught in the New Testament as an obligation for the Christian under grace... Because we are not under law, but under grace, Christian giving must not be made a matter of legalistic obligation, lest we fall into the error of Galatianism...

Jerome Smith – The New Treasury of Scripture Knowledge (p. 1026.) *emphasis added:*

The LORD commanded the Israelites to "Bring the whole tithe into the storehouse, that there may be food in my house...." (Malachi 3:10) Christians are often urged to tithe based upon a mistaken appeal to this Old Testament text, which is wrested out of its rightful context, when applied to such a purpose... The storehouse is clearly the temple, not the church... Taken in context this passage lends no support to the mistaken doctrine of 'storehouse tithing,' whereby Christians have been directed to restrict all their financial giving to their own denomination or local church, or as a variation, church members have been directed to pay the tithe to the local church, and restrict giving to outside organizations to amounts over and above the church tithe.

40. Henry G. Sheppard - Tithing; What Does The Bible Really Teach? (excerpt):

Re: Tithes considered as 'Corban' - He [*Jesus*] was also saying to them [*the Pharisees*], "You nicely set aside the commandment of God in order to keep your tradition. For Moses said, 'Honor your father and your mother'; and, 'He who speaks evil of father or mother, let him be put to death'; but you say, 'If a man says to his father, anything of mine you might have been helped by is Corban (that is to say, given to God),' you no longer permit him to do anything for his father or his mother; thus invalidating the word of God by your tradition which you have handed down; and you do many such things as that" (Mark 7:9-13). If you have money your family needs, but you withhold it from them in order to pay it to the church as 'tithes', you are doing exactly what the Pharisees did. You are saying your money is "Corban" and Jesus taught that by doing so you were invalidating the Word of God.

Henry G. Sheppard - Tithing; What Does The Bible Really Teach? (excerpt):

Re: What does the New Testament teach about giving? - We are to agree with God that He owns us, and in keeping with that belief we are to present ourselves to Him. "I urge you therefore, brethren, by the mercies of God, to present your bodies a living and holy sacrifice, acceptable to God, which is your spiritual service of worship" (Romans 12:1). "Now brethren, we wish to make known to you the grace of God which has been given in the churches of Macedonia, that in a great ordeal of affliction their abundance of joy overflowed in the wealth of their liberality. For I testify that according to their ability, and beyond their ability they gave of their own accord, begging us with much entreaty for the favour of participation in the support of the saints, and this, not as we had expected, but they first gave themselves to the Lord" (2 Corinthians 8:1-5). Your giving must stem from your relationship with the Living God.

[Sheppard continues the subject of Christian giving by pointing out that Christians should be properly motivated by God's love and grace, also that they should respond to need, that they should give secretly and humbly, also according to what they have and are able to give, and with a joyous and cheerful attitude of heart.]

41. Frank Viola - Straight Talk To Elders (Note: The following is a brief excerpt from the transcript of a 3-hour question-and-answer session, which occurred on July 24th, 2001 following a message that Frank Viola delivered to 30 elders who were responsible for overseeing more than 10 congregations in Santiago, Chile.):

Question: What place does tithing have inside of the church?

Frank replies: Are there bulletproof vests in this room? (Laughter.) Okay, brother, I will answer your question. If we approach the New Testament by lifting verses from various letters and putting them together, we can build a case that tithing is a New Testament practice. And therefore we can tell God's people that they must tithe. But if you look at the story of the first-century church, you will discover that the Christians did not pay tithes. It is not there, brothers. It is not there. I will add something to this. The early Christians recognized that the tithe was part of the Old Covenant. The tithe was Israel's income tax to support the temple and to help the Levites, who were not given an inheritance. But it was also for the purpose of supporting the widows, the fatherless, the poor, and the strangers. This rarely gets mentioned when ministers preach on tithing today. Nevertheless, Jesus Christ has put to death that whole system. Today, all of us, all of God's people, are functioning priests. We, the church--God's people--are the temple. Now here is something that I don't think any of you know. Historically, you cannot find any Christians tithing until the eighth century! The eighth century. This is historical fact. The Christians in the first century did not tithe. The Christians in the second century did not tithe. The Christians in the third century did not tithe. It wasn't until 700 years passed that tithing became a Christian institution. But that's not all. Brothers, it wasn't until the fourth century--under Constantine the Roman emperor who converted to Christianity and made a Christian state out of the Empire--it wasn't until Constantine that the church had a paid clergy. Church leaders did not receive a salary from God's people until the days of Constantine. Do you understand? Tithes were not practiced among the Christians until eight hundred years

passed. It was not part of the first-century church's practice. It was part of the Law. And we have been freed from the Law. I know that Melchizedek was given tithes by Abraham. And I understand that this happened before the Law. But, brothers, may I make this observation? Abraham gave tithes to Melchizedek one time. So if you wish to hang tithing around the neck of God's people by using Abraham, then you can only use it to support a one-time tithe.

[The entire transcript of "Straight Talk To Elders," both the message by Frank Viola and the 3 hour question-and-answer time that followed, was previously available online at the following URL: <http://www.ptmin.org/elders.htm>. Alternately, the document can be found here: http://prayershack.freesevers.com/article_StraightTalkToElders.html and here: <http://www.etpv.org/2002/ste1.html>]

42. William Klein, Craig Bloomberg, and William Hubbard - Introduction to Biblical Interpretation:

Just as poor people could offer less costly sacrifices in those days (Lev. 12; cf. Luke 2:24), so Christians should not require identical levels of giving from all believers today. In fact the N.T. does not promote a fixed percentage of giving. We may better capture the spirit of N.T. giving through what R. Sider calls 'graduated tithe,' by which the more one makes, the higher percentage one ought to give to the Lord's work, and especially to helping the poor (1 Cor. 16:2; 2 Cor. 8:12-15).

43. Stephen J. Lang - 1001 Things You Always Wanted to Know about the Bible:

The New Covenant urges generous giving proportionate to one's income. Wealthy Christians were expected to give generously to aid the less fortunate brother in the faith.

44. Rev. Joseph M. Willmouth – Pastor of Trinity Bible Church in Biloxi, Mississippi (from his sermon on "Grace Giving" preached November 12, 2000):

Today when we hear about giving it is often, if not always, presented as a duty of every Christian to give a tithe. And when we hear that the preacher is going to preach from the book of Malachi we automatically think about only thing...giving your tithe to God's warehouse, and stop stealing from God by not tithing. In fact, most Christians if asked for Scripture references about tithing would probably only refer you to the book of Malachi. I am convinced that most churches' approach to tithing is based upon a theology that believes the Church is now Israel or has replaced Israel. As a result it is easy to take the next step to apply "parts" of the Old Testament laws about tithing to New Testament believers. This tends to be a "pick-and-choose" type of theology that allows you to apply the parts you want, but ignore or spiritualize the others (for example, the Israelites were actually required to tithe much more than 10%, but somewhere in the mid-20%). With all this said, this is not an anti-tithing sermon but as Christians, under the dispensation of grace, we are not under the Law but grace. And as such, we need to follow those New Testament principles of giving... The Old Testament demanded that the Israelites tithe, but the New Testament goes way beyond the Law; it deals with the heart. When a person accepts the greatest gift ever given to man, there is created in them a new heart, a new desire to please the One who saved them from their hopelessness. We are no longer under obligation or compulsion, but are now under God's divine influence in our hearts. Christian giving is an act of worship, and it is the outward expression of God's grace upon our hearts. Warren Wiersbe says, "Grace not only frees us from our sins, but it frees us from ourselves. The grace of God will open your heart and your hand." Giving by grace is much greater than giving a tithe. These poor Macedonian believers may not have been able to give a lot, but they gave from their heart. A heart that was filled with the love of Christ. We tend to argue about whether we are to give 10% of the gross or the net; aren't you glad that God didn't give just 10%, gross or net, of His grace to you and me. Christ gave 100% and when God gets a hold of your heart, you won't have to worry about how much you are to give; but instead you will just be glad that you can give, and give from the love of Christ in your heart. It's been said, "Love does not calculate how much it can afford. It calculates how much it can give." This is grace giving.

45. Mission Frontiers Bulletin - An Interview with An Indian Christian In A De-Westernized Ministry (article excerpt):

Question: How do you treat tithing?

Answer: We raise our own support in our fellowship. We are all generous. We believe in raising our own funds. There have been occasions when visiting friends have offered a check, but we have refused it...

[The preceding excerpt was taken from an article that featured dialog with an Indian Christian who has de-westernized his Indian Christianity. His family along with others are involved in getting the Gospel into the Hindu mainstream of

India. His fellowship (meaning the group of Christians that meet together) is motivated with a common passion to reach the Hindu people and this love motivates generosity in their giving.]

46. The Evangelical Council for Financial Accountability (ECFA) (re: tithing):

How much should we give? Give liberally. "Whoever sows generously will also reap generously" (2 Cor. 9:6). Since it all belongs to Him, giving Him only a tithe seems so insignificant. It is impossible to place a limit on how much we should give when we are investing in things of eternal value. Ask God to show you how He wants you to be generous with your time, your talents, and your resources. This kind of obedience is the key to freedom, satisfaction, and contentment.

[The ECFA is an accreditation agency dedicated to helping Christian ministries earn the public's trust through adherence to seven Standards of Responsible Stewardship. Founded in 1979, it is comprised of over 1,100 charitable, religious, missionary, social, and educational tax-exempt, nonprofit 501(c)(3) organizations.]

47. International Standard Bible Encyclopedia (electronic edition):

[s.v. "Tithe"] W. R. Smith and others suggest that the tithe is simply a later form of the first-fruits, but this is difficult to accept, since the first-fruits were given to the priest, while the tithes were not.

[The previous excerpt from the International Standard Bible Encyclopedia illustrates a common misconception, among many of those that teach tithing, that it is regarded as a form of firstfruits offering. Often times passages, which pertain to firstfruits, are lumped together with passages about tithing and giving in an attempt to illustrate that the tithe is the Christian's first monetary priority. However popular such an opinion today, that tithing and firstfruits are the same offering, the Bible does not clearly support any such notion, but rather the contrary. Firstfruits were given to the priests (Leviticus 23:20; Numbers 18:12-13; Deuteronomy 18:3), while tithes were given to the Levites and the poor, the fatherless, the widows, the sojourning strangers in the land, and was also consumed by the tither himself and his family. Even some of the earliest writings of the Church illustrate this understanding. Here, briefly, is a comment taken from the book of The First Conference of Abbot Theonas (Post-Nicean Fathers); it states: "For indeed by the Lord's command tithes were consecrated to the service of the Levites, but oblations and firstfruits for the priests." Even the famous passage of Malachi 3:8 separates the tithe from firstfruits (i.e. "tithes and offerings" - Deuteronomy 18:4; Nehemiah 13:10, 13:12; etc.). Jamieson, Fausset, and Brown's Commentary also notes the separation between the two oblations as mentioned in Malachi 3:8. So we see a clear distinction in their application, pointing to the fact that they were not the same offering. The other contrast between the two is that the firstfruits offering was voluntary, whereas the tithe was not (see Jamieson, Fausset, & Brown's commentary on the passage of Leviticus 2:12). As an additional note, firstfruits are NEVER regarded in Scripture in monetary terms. The same is absolutely true of the separate offering of the tithe. Both pertain to food source only, never money, and only later in the New Testament, the firstfruits are paralleled in a figurative sense to Christ's work of salvation and those that are saved. To make the subject of tithes or firstfruits about money as a modern application is to do so without any sanction of Scripture whatsoever.]

48. Pastor & Theologian, Dr. Russell Earl Kelly, Ph.D.:
(from his book "Should The Church Teach Tithing" - p.277-278):

While I have personally received full-time support in the past, I am now forced to admit that receipt of such, at least in Paul's mind and era, was following the *lesser* principle of my "rights," rather than following the *greater* principle of exercising my "liberty" to preach the gospel un-pressured by those who contribute the most to my sustenance. This is an uncomfortable subject, to say the least. Every serious Bible student will eventually encounter teachings in God's Word of which he or she will at first find hard to accept. The answer to my question, "Should preachers accept full-time salaries?" was startling to one who has received full-salaried support from the gospel. The answer shook me, and should disturb the very foundation of the modern church system. It was one thing to question whether tithing was the New Covenant principle used to support the gospel ministry. However, my studies led me eventually to 1 Corinthians 9 and the "rights" that gospel ministers had to receive financial support. Next, the thorough cross-referencing and commentary searches led me to Acts 13:1-3; 18:1-4; 20:16-35; 2 Cor. 11:7-9; 2 Cor. 12:13-15; Phil. 4:15-19; 1 Thess. 2:9-10; and 2 Thess. 3:6-15. Although I had read these texts many times over forty years as a Christian, I had never "put them together" to see the entire picture...

Pastor & Theologian, Dr. Russell Earl Kelly, Ph.D. (from his book "Should The Church Teach Tithing", p. 290-291): Just because one has a "right" to act in a certain way does not make that "right" a necessity. Christ had a "right" to defend himself against false accusers, but often refused to use it. We have a "right" to take the nearest parking spot and force the elderly to walk farther, but that does not mean that we should do so. Paul said that others should follow his example and disregard the "right" for the sake of the liberty of preaching the gospel in all its power. Again, it is a shame that a conservative Bible commentary must admit that, "The main objective of giving in the early church was to provide for the needs of the poor brothers rather than to support the preaching of the gospel as is the case today". (Wycliffe Comm., s.v. "Acts 20:34.") Paul's "churches" (rather, "assemblies of believers") met in homes, not fancy buildings. Instead of going "from house to house" to worship, as Paul did in Acts 20:20, the vast majority of money given by believers today goes to pay for buildings and salaries, rather than to the poor. To most believers the word, "church," brings up thoughts of an edifice rather than an assembly of believers. (On houses, see Acts 2:46; 5:42; 20:20; Rom. 16:5; 2 Tim. 3:6; Tit. 1:11). What this New Covenant conclusion does to tithing is evident. The truth is a radical change from tradition and life under the principles of Mosaic Law. Paul's last letters were written from 30-35 years after Calvary. *Yet not a word is said about tithing.* While specifically discussing the "matter of giving and receiving," he called the gifts "a fragrant offering and an acceptable sacrifice" and, again, no mention is made of tithes (Phil. 3:15-18). On the other hand, Paul seemed concerned about greed, covetousness, and the love of money when writing to Timothy. Since such problem definitely existed, Paul addressed the problem of elders and deacons in regard to money matters.

Pastor & Theologian, Dr. Russell Earl Kelly, Ph.D. (from his book "Should The Church Teach Tithing" p.139-140): None of the three main hermeneutical approaches to theology today support tithing. First, the advocates of covenant theology divide the law into moral commandments, ceremonial statutes, and civil judgments. They, next, recognize, and dismiss, tithing as a ceremonial statute. Second, advocates of dispensational theology also divide the law into commandments, statutes, and judgments. However, they see it as an indivisible whole, dismiss the entire law, and start over again with God repeating his eternal moral principles in the New Covenant after Calvary... Advocates of a third approach to hermeneutics between covenant theology and dispensational theology also dismiss tithing because of its cultic non-moral usage.

Pastor & Theologian, Dr. Russell Earl Kelly, Ph.D. (www.shouldthechurchteachtithing.com/ - May 14, 2005 - essay): According to the very best historians and encyclopedias, it took over 500 years before the local church Council of Macon, in the year 585, tried unsuccessfully to enforce tithing on its members and it was not until the year 777 that Emperor Charlemagne legally allowed the church to collect tithes.

49. Alfred Edersheim - Sketches of Jewish Social Life (p.169-170):

We now understand how so many of the disciples and followers of the Lord gained their living by some craft; how in the same spirit the Master Himself condescended to the trade of His adoptive father; and how the greatest of His apostles throughout earned his bread by the labour of his hands, probably following, like the Lord Jesus, the trade of his father. For it was a principle frequently expressed, if possible "not to forsake the trade of the father." ...And what in this respect Paul practiced, that he also preached. Nowhere is the dignity of labour and the manly independence of honest work more clearly set forth than in his Epistles. At Corinth, his first search seems to have been for work (Acts 18:3); and through his life he steadily forbore availing himself of his right to be supported by the Church, deeming it his great "reward" to "make the Gospel of Christ without charge" (1 Cor. 9:18). Nay, to quote his impassioned language, he would far rather have died of hard work than that any man should deprive him of this "glorying." And so presently at Ephesus "these hands" minister not only unto his necessities, but also to them that were with him; and that for the twofold reason of supporting the weak, and of following the Master, however "afar off," and entering into this joy of His, "It is more blessed to give than to receive" (Acts 20:34, 35)... Here is the preacher himself! Not a man-pleaser, but a God-server; not a flatterer, nor covetous, nor yet seeking glory, nor courting authority, like the Rabbis. What then? This is the sketch as drawn from life at Thessalonica, so that each who had known him must have recognized it: most loving, like a nursing mother, who cherisheth her own children, so in tenderness willing to impart not only the Gospel of God, but his own life. Yet, with it all, no mawkishness, no sentimentality; but all stern, genuine reality; and the preacher himself is "labouring night and day," because he would not be chargeable to any of them, while he preached unto them the Gospel of God (1 Thess. 2:9).

[Alfred Edersheim (1825-89) was a Vienna-born biblical scholar who converted from Judaism to Christianity. A veteran minister and missionary to the Jews of Romania, Edersheim left an enduring and priceless legacy to followers of Christ. Among his most widely read works are "The Life and Times of Jesus the Messiah," "The Temple: Its Ministry and Services," and "Bible History Old Testament." - *from the back of the book cover*]

50. Fred J. Scroggins - Tithes Are Unbiblical For The New Covenant Church (excerpt from article):

The New Testament Church never paid tithes. Tithing was for the state of Israel, a taxation to support the priesthood of the Old Law of Moses. Christians never tithed till the Catholic Church came up with a plan. The Church needed a plan to take control of the money of the congregation. So through covetousness they brought people back under the Old Law to control them and their money... So how much money should a Christian give to God? Have a little talk with Jesus and he will tell you what to give and where to give. His spirit will lead and guide you! You should support the ministries that you think are truly preaching God's Word. If you haven't talked to Jesus lately you need to get your relationship with him worked out first because all the money in the world can't buy you salvation.

[Brother Fred Scroggins, born in 1928, served the Lord as an evangelist for 37 years and also pastored a number of churches throughout his life in the ministry. The miraculous power of God and many salvations were attributed to his ministry. A mainline denomination once offered him a church, a home, a car, and a nice salary if he would do one thing; Give up his message of freedom. Brother Fred believed firmly that tithes were under the old law (the Law of Moses). Fred believed that every man should give as God had prospered him and accordingly as he purposed in his own heart, and not according to the 10% tithe that was commanded of the Jews under the Law of Moses. Brother Scroggins went to be with the Lord in June of '98. The above article can be found at <http://members.truepath.com/ezekiel34/tithes.htm>.]

51. Greg Albrecht - Q & A About Tithing (re: what percentage to give):

Christians are not required to give a specific percentage of their income. Christians are, however, commanded to give, as God has blessed them, as responsible stewards of their time, talents and treasures...

Greg Albrecht - Q & A About Tithing (re: before or after taxes):

Tithing needs to be approached from the perspective that no specific or dogmatic guidelines are given to Christians, compared to those given under the old covenant. The New Testament bases principles of giving upon love, which is in fact a higher standard than the strict percentage given under the old covenant. Of course the new covenant does not release us from giving. Christians are told that we are bought with a price, the precious blood of Christ, and that we are not our own. Jesus owns all of us. We are told to give willingly, from a cheerful heart, according to the blessings we have been given. The amount we give is a choice we make, not a percentage mandated by the old covenant, or attempted to be imposed by any human or group of humans.

Greg Albrecht - Q & A About Tithing (re: where to give):

...no church, pastor, or ministry can "demand" or "require" that a tithe, or all of the free will offerings that a Christian decides to give to God's work, be given only to them. The body of Christ consists of many parts, and many believers labor together, using their many gifts, to proclaim the gospel. Christians may decide, under the new covenant, to whom and how much they give. Christians, according to the new covenant, are to be generous and give of their time, talents, and treasures for the work of God's kingdom. However, as Christians give, we should consider those sources that provide instruction, pastoral care and counseling, direction, inspiration, missionary outreach, evangelistic teaching, and spiritual nourishment – and give accordingly. Giving should begin at the household of faith, and we should not neglect "our own" – those with whom we worship, those who help us, those who provide spiritual services to us.

[Greg Albrecht is the Editor of the Plain Truth magazine and Executive Director of Plain Truth Ministries. The above remarks are taken from a Question and Answer series on the ministry's website regarding the subject of tithing.]

52. Andrew Strom - From his article in the New Zealand Revival Bulletin titled "The Bride Will Leave Christendom" (1997):

Although many Christians have spoken about the errors of Catholicism, etc, it has also been noted by some that ALL of today's church, regardless of denomination, is in a similar predicament in many ways. In other words, even many Pentecostals and other 'modern' groups would be surprised to find just how "Catholic" they are in reality, and how many 'man-made' practices dominate their Christianity, and hinder God from working in their midst... Basically our entire church system is still overwhelmingly "Catholic" at heart. We still essentially have a "Priesthood/Laity" system

operating, we still build large 'Cathedrals' in which to meet on a day we designate as our "Sabbath", we pay for it all with a 'tithing' system borrowed (rather conveniently) direct from the Old Testament, we expect our Priests/Pastors to be suitably-attired "professionals" with a degree or diploma from Bible College (which would probably be far too intellectual for barely any of Jesus' apostles to attain), etc, etc... God has been speaking so much in recent years about His true people "COMING OUT OF CHRISTENDOM" at the beginning of the coming Revival - leaving the current church system and all that goes with it FOREVER. We are bound and we hardly know it. We do things a certain way - we conduct "services" and hold 'crusades' the way we have been taught, because it is the only way we know. There is just so much that we take for granted that has to change. Things we regard as our 'normal Christian way of doing things' that all have to go. So few of us realize just how "Catholic" even today's 'modern' churches are. God is about to build a new church - a "street" church, built on the foundation of the new apostles and prophets that He is about to raise up, just like the early church. (For this is the way GOD builds His true church - He starts with His new apostles, and builds the whole thing on them). The true church is an "organism" - not an organisation. It is built out of PEOPLE - it is nothing to do with buildings. And it is built on the foundation of His true apostles and prophets. This is what we are about to see again in our day. Glory to God! A glorious church, a spotless Bride truly befitting the King of Kings and the Lord of Lords. We live in the most momentous (and dangerous) of times.

Andrew Strom - From his book titled, "The Coming Great Reformation":

Two examples of Old Testament laws that are often imposed today are Tithing and Sabbath-keeping. However, the New Testament is very clear: "If you are led by the Spirit, you are not under the law" (Gal 5:18. See also Col 2:14-17, Rom 8:1-16, etc). This is why I believe that many of today's Morals Campaigners and Christian Politicians are actually achieving very little for God's kingdom at all. They are seeking to pass laws that may change people outwardly, but will never cleanse their hearts.

53. Mary Naber - Christianity Today Magazine (Article: Christ's Returns - September 3, 2001, Vol. 45, No. 11, Page 78):

Jesus warns that tithing our spices is insufficient if we remain blind to the more important matters of justice, mercy, and faithfulness (Matt. 23:23). Yet stewardship teaching in the church tends to begin and end with giving 10 percent. If God owns it all (Ps. 50:12), is he not intimately concerned with the other 90 percent? A full understanding of stewardship considers justice, mercy, and faithfulness in 100 percent of all that God has entrusted to us.

54. Zondervan Pictorial Encyclopedia of the Bible, Vol. 5, (s.v. "tithing"):

Church fathers such as Irenaeus and Epiphanius did not believe Matt. 10:10, Luke 10:7 or 1 Cor. 9:7ff could be used to establish a pattern for the church based upon the practice of the Jewish synagogue. They believed "freedom in Christian giving [should be] emphasized"

55. Quotations by the Early Church Fathers (2nd through 4th centuries):

Justin Martyr - c. 150 (First Apology, chapter 67):

And the wealthy among us help the needy...when our prayer is ended, bread and wine and water are brought, and the president in like manner offers prayers and thanksgiving, according to his ability, and the people assent, saying Amen; and there is a distribution to each, and a participation of that over which thanks have been given, and to those who are absent a portion is sent by the deacons. And they who are well to do, and willing, give what each thinks fit; and what is collected is deposited with the president, who succors the orphans and widows and those who, through sickness or any other cause, are in want, and those who are in bonds and the strangers sojourning among us

[In accordance with the first century Scripture, "presidents," or church leaders, are only capable administrators, and not necessarily pastors or teachers of the Word. - R.E.K., Ph.D.]

Irenaeus - c. 150-200 (Against Heresies, book 4, chap. 13, para. 3) *emphasis added*:

And for this reason did the Lord, instead of that [commandment], 'You shall not commit adultery,' forbid even concupiscence; and instead of that which runs thus, 'You shall not kill,' He prohibited anger; and **instead of the law enjoining the giving of tithes**, to share all our possessions with the poor; and not to love our neighbors only, but

even our enemies; and not merely to be liberal givers and bestowers, but even that we should present a gratuitous gift to those who take away our goods...

Irenaeus (c. 180, E/W 1.484, 485) - Dictionary of Early Christian Beliefs (p. 645):

...[The Jews] had indeed the tithes of their goods consecrated to Him. In contrast, those who have received liberty set aside all their possessions for the Lord's purposes, bestowing joyfully and freely not the less valuable portions of their property, since they have the hope of better things.

The Didache; The Teaching of the Twelve Apostles (c. 120, Chapter 11:6&12) *emphasis added*:

And let the apostle when departing take nothing but bread until he arrive at his resting-place; but if he ask for money, he is a false prophet... But whoever shall say in the spirit, "Give me money," or things of that kind, listen not to him; but if he tell you concerning others that are in need that ye should give unto them, let no one judge him.

[The lead up to this passage describes the general view among early Christians concerning ministers of the Word (prophets and apostles in particular) in relation to the matter of taking care of their basic needs. Early belief held that if a minister of the Word was visiting, he should only stay one day, at the most two days. If he stayed for more than three days, he was considered a false prophet (because it was presumed he was abusing his "ministry" for the purpose of gain and slothful living)!]

Tertullian - c. 150-220 (Apology, XXXIX, 1-18):

Our presidents are elders of proved worth, men who have attained this honor not for a price, but by character. Every man brings some modest coin once a month or whenever he wishes, and only if he is willing and able; it is a freewill offering. You might call them the trust-funds of piety; they are spent...on the support and burial of the poor.

Tertullian (c. 207, W) - Dictionary of Early Christian Beliefs (p. 394):

We do not now deal with the Law any further than [to remark] that the apostle here teaches clearly how it has been abolished - by passing from shadow to substance. That is, it has passed from figurative types to the reality, which is Christ.

Tertullian (c. 197, W 3.46) - Dictionary of Early Christian Beliefs (p. 9):

Though we have our treasure chest, it is not made up of purchase money, as of a religion that has its price. Rather, on the monthly day, if he likes, each puts in a small donation - but only if it is his pleasure and only if he is able. For there is no compulsion; all is voluntary.

Hermas (c. 150, W 2.20) - Dictionary of Early Christian Beliefs (p. 9):

Give to all the needy in simplicity, not hesitating as to whom you are to give or not to give. Give to all, for God wishes His gifts to be shared among all.

Clement of Alexandria (c. 195, E) - Dictionary of Early Christian Beliefs (p. 541):

Riches are then to be partaken of rationally and given lovingly.

Ignatius (c. 105, E) - Dictionary of Early Christian Beliefs (p. 393):

If we still live according to the Jewish Law, we acknowledge that we have not received grace.

Origen (c. 248, E) - Dictionary of Early Christian Beliefs (p. 394):

We do not regulate our lives like the Jews. For we are of the opinion that the literal following of the laws is not the thing that conveys the real meaning of this legislation.

56. C. H. Irwin's Bible Commentary (p.346) *emphasis added*:

[re: Malachi 3:1] "the messenger of the covenant whom ye delight in." For whom you eagerly look, expecting Him to give you the full enjoyment of all the blessings of God's covenant with Israel; little imagining that when He comes He will abrogate the national and ceremonial, which alone you value (Jer. 31:31-34; Heb. 8:6-13); and will establish the moral and spiritual (Mat. 5:17-48), which you despise and hate.

57. William C. Kaiser, Jr., and Moises Silva (An Introduction to Biblical Hermeneutics: The Search for Meaning, p.279):

The Scriptures themselves offer us a way of sorting out which commands have continuing relevance for our lives and which ones have been rendered obsolete by God's having declared their usefulness to have ended. Even though the law is one, we are taught in the Bible to distinguish at least three different aspects in that one law. Jesus authorized such a stance when he used the concept in Matthew 23:23 that some things in the law were 'weightier' than others. It is this ranking and prioritizing within the law that establishes the moral aspect of the law as higher than its civil and ceremonial aspects. In this verse, justice, mercy and faithfulness are heavier and weightier than the rules for tithing spices, evidently because the former reflects the nature and character of God.

58. Merrill F. Unger, ed.- New Unger's Bible Dictionary (s.v. "New Testament."):

To understand the Gospels one must not confuse the kingdom offered to Israel and the church of Christ. Christ fulfilled the law, died under the law, and set us free from the law. Therefore, to understand the Gospels one must expect to be on legal ground up to the cross (Matt. 10:5-6; 15:22-28; Mark 1:44)... In understanding the New Covenant it also must be borne in mind that the full-scale revelation concerning grace is to be found in the Epistles, not in the Gospels. The Gospels do not present the doctrine of the church.

59. Charles C. Ryrie – Basic Theology (p. 105):

Along with the change of the priesthood came a change of the law: "For when there is a change of the priesthood, there must also be a change of the law." (Hebrews 7:12) "The former regulation is set aside because it was weak and useless (for the law made nothing perfect), and a better hope is introduced, by which we draw near to God." (Hebrews 7:18-19) Now the Mosaic Law was done away in its entirety as a code. It has been replaced by the law of Christ. The law of Christ contains some new commands (1 Timothy 4:4), some old ones (Romans 13:9), and some revised ones... All of the laws of the Mosaic code have been abolished because the code has. Specific Mosaic commands which are part of the Christian code appear there not as a continuation of part of the Mosaic Law...but as specifically incorporated into that [Christian] code, and as such they are binding on believers today. A particular law that was part of the Mosaic code is done away; that same law, if part of the law of Christ, is binding.

Charles C. Ryrie – The Grace of God (p.63) *emphasis added*:

The law of Christ is the "system of rules or principles for conduct" of the Christian today. Although the believer has been set free from the law of Moses, he is nevertheless under law—the law of Christ. Freedom from the law is not lawlessness or license. As Paul put it: "being not without law to God, but under the law to Christ" (1 Corinthians 9:21). It has already been pointed out that the law of Christ is a definite code containing hundreds of specific commandments. To be subject to this law is what it means to be under grace, for the law of Christ is composed of the teachings of grace.

Charles C. Ryrie – The Grace of God (p.68-69):

It is apparent that the standards of the law of Christ are not only all-embracing but they are of the highest order. This makes it necessary for the man who would meet them to have more power than he has in himself. God who set the standards has also provided the power in the permanent and powerful indwelling presence of the Holy Spirit... Thus by this new relationship God has provided the power which enables every Christian to keep the high standards of the law of Christ. It does depend, however, on the believer to use this power.

[Romans 7:6 – But now we are delivered from the law, that being dead wherein we were held; that we should serve in newness of spirit, and not *in* the oldness of the letter.]

[2 Corinthians 3:6 – Who also hath made us able ministers of the New Testament; not of the letter, but of the spirit: for the letter killeth, but the spirit giveth life.]

Charles C. Ryrie – The Grace of God (p.74-75) *emphasis added*:

[*Re: motive*] Under the Mosaic Law the motive for correct conduct was stated at the institution of that code in these words: "Now therefore, if ye will obey My voice indeed, and keep My covenant, then ye shall be a peculiar treasure unto me above all people; for all the earth is mine: and ye shall be unto me a kingdom of priests and a holy nation" (Exodus 19:5-6a). Simply stated it was this: If you obey, you will be blessed... Under the law of Christ the order has been completely reversed. God has blessed believers with all spiritual blessings in the heavenlies in Christ (Ephesians 1:3); therefore, on the basis of this blessing we are expected to walk worthy of our vocation (Ephesians 4:1)... The motive for obeying the law of Christ under grace is because we have been blessed rather than in order to be blessed.

Charles C. Ryrie – The Grace of God (p.77):

One of the positive commands of grace is "Bear ye one another's burdens, and so fulfill the law of Christ" (Galatians 6:2).

Charles C. Ryrie – The Grace of God (p.34) *emphasis added*:

The - most distinguishing use of grace in this Epistle [2 Corinthians] (and one of the most distinctive in the entire New Testament) is its use in connection with the giving of money (8-9). This is not illogical, for if grace in the New Testament is particularly displayed in the gift of God's Son, the word can well be used to express the unselfish action involved in the gifts of men. God's own gift should inspire and be the ethical motivation for the gifts of men. Grace means giving for men as well as for God. A number of facets of the relationship between grace and giving are seen in this central New Testament passage on the subject. First of all, the source of giving is grace bestowed (8:1). Giving is due to grace. Men by nature want to receive; Christian men by new nature want to give. Second, the particular act of giving is called grace (8:4, 6, 7, 19)... Third, the great example for giving is the grace manifested in the gift of Christ (8:9). The grace of Christ involved the self-renunciation of His heavenly privileges in order to carry out God's saving purpose toward man. The riches which His poverty brought to man include reconciliation, gifts of the Spirit, hope for the future, and all the blessings of the Christian life. You know, Paul says, that this is all due to the grace of Christ. Now, because you know, follow His example and be generous toward other Christians. Finally, the reward of giving is added grace (9:8). Generosity will be rewarded by additional grace. This undoubtedly includes sufficient material provision for the giver as well as the development of his character. In other words, God gives or "begraces" the giving Christian with sufficient money and character in order that he may continue to want to and be able to give. Paul concludes this section, however, by reminding his readers again that this grace of giving is entirely due to the work of the grace of God in them (9:14).

60. Gordon Fee and Douglas Stuart - How to Read the Bible for All Its Worth:

The Old Testament is not our testament. The Old Testament represents an Old Covenant, which is one we are no longer obligated to keep. Therefore we can hardly begin by assuming that the Old Covenant should automatically be binding upon us. We have to assume, in fact, that none of its stipulations (laws) are binding upon us unless they are renewed in the New Covenant. That is, unless an Old Testament law is somehow restated or reinforced in the New Testament, it is no longer directly binding on God's people (cf. Rom. 6:14-15).

61. People's New Testament Commentary (electronic edition) - emphasis added:

[[Matthew 23:23](#)] - "Ye pay tithe of mint, anise and cummin." Insignificant garden herbs. The Jews were bidden to pay tithes of the fruits of the field and of trees (Lev_27:30). The Pharisees were scrupulous in paying tithes of garden herbs that were almost valueless, but neglected much more important duties.

People's New Testament Commentary - The Epistle of Paul to the Hebrews; Chapter VII (emphasis added):

(vs. 18) A disannulling of the commandment going before. The old law and the Aaronic priesthood are abrogated because of their imperfection. They could not make men perfect. (vs. 19) For the law made nothing perfect. The law was only a preparatory arrangement. It did not fit men for eternal life. **The bringing in of a better hope.** See the Revision. The idea is: The law was disannulled and a "better hope" brought in, that of the gospel, by which we draw nigh unto God.

People's New Testament Commentary - The Second Epistle of Paul to the Corinthian; Chapter VIII (emphasis added):

(vs. 3) For to their power. It was not the greatness of their contribution, but the fact that they gave not only up to, but even beyond their ability, which made their liberality so rich. The widow who gave her mite did more than the rich men who cast in out of their abundance. **Willing of themselves.** Required no urging.

(vs. 5) And this . . . not as we had hoped. The thought is that they exceeded our hope. They consecrated themselves, and hence, held that all they had was the Lord's. When church members give **their own selves**, there will be no complaint that their money is withheld.

(vs. 8-9) I speak not by commandment. He levies no tax by command. The giving must be free and cheerful in order to be blessed. He encourages them by the **forwardness of others**; the example of the Macedonian brethren, and by that of Christ. **For ye know the grace of our Lord Jesus Christ.** This is the chiefest of motives to giving. Our Lord gave up all for us. He became poor that we might be rich in heavenly riches. If he gave himself for us, what shall we give for him? Compare Phil. 2:7. Christ parted with riches and took poverty; with glory and took humiliation; with bliss and took suffering, all for our sakes. The passage compares Christ's pre-existent state with that he had on earth.

(vs. 10) Herein I give my advice. Not a "commandment" (verse 8), but advice...

(vs. 12-14) For if there is first a willing mind. The willing mind had been shown in the readiness "to will." The willing mind is essential to the acceptance of the gift. If there be this pre-requisite, then God accepts the gift and measures it according to a man's means. **I mean not that other men be eased.** I wish all to give according to what they have, other churches as well as you. Nor do I mean to burden you that the saints at Jerusalem may be at ease. **But by an equality.** There is a lack at Jerusalem; let your abundance supply it. So, too, if you be in want, they must supply it if they have abundance. The church is a band of loving brethren. Where one lacks others should supply, that all may be equally provided.

People's New Testament Commentary - The Second Epistle of Paul to the Corinthian; Chapter IX (emphasis added):

(vs. 5) As a matter of bounty. As a free gift, cheerfully bestowed; not something extorted from them...

(vs. 6-7) He which soweth bountifully. Giving is not a sacrifice, but rather a sowing. As the farmer gives his seed to the earth, and then reaps as he has sown, so giving is a sowing. If there is a spare sowing there will be spare reaping; if liberal sowing, liberal reaping. See the same principle expressed in Exod. 25:2; 1 Chron. 29:14, 17; Ps. 102:9; Luke 6:38; Acts 20:35. The lesson of this verse is, **give generously.** The next verse teaches **how to give.** **Every man according as he purposeth.** The giving must be **cheerful.** It is the cheerful giver whom the Lord loves. Where one gives by compulsion, or to secure popular applause, or grudgingly, he is not approved.

62. The 1599 Geneva Study Bible - Hebrews Chapter 7 (emphasis added):

(vs. 18) (9)For there is verily a disannulling of the (h)commandment going before for the weakness and unprofitableness thereof.

(9) Again, that no man object that the last priesthood was added to make a perfect one by joining them both together, he proves that the first was made void by the later as unprofitable, by the nature of them both. For how could those material and transitory things sanctify us, either by themselves, or by being joined with another?

(h) The ceremonial law. [*Note: the ceremonial law of the Covenant included tithes, offerings, various ordinances, etc.*]

The 1599 Geneva Study Bible - 2 Corinthians, Chapter 8 (emphasis added):

(vs. 10) (5)And herein I give [my] advice: for this is expedient for you, who have begun before, not only to do, but also to (g)be forward a year ago.

(5) He takes good heed that he seem not to wrest it out of them by force, for unless it is voluntary, God does not accept it.

(g) Not only to do, but also to do willingly: for he notes out of a ready willingness, without any enforcement by any other men. And much less did it come out of ambition and vain glory.

63. John Nelson Darby - Synopsis to the Books of the Bible; Hebrews, Chapter 7 (emphasis added):

(vs. 18-28) For there is in fact a disannulling of the commandment that existed previously, because it was unprofitable (for the law brought nothing to perfection); and there is the bringing in of a better hope, by which we draw nigh to God.

Precious difference! A commandment to man, sinful and afar from God, replaced by a hope, a confidence, founded on grace and on divine promise, through which we can come even into God's presence. The law, doubtless, was good; but separation still subsisted between man and God. The law made nothing perfect. God was ever perfect, and human perfection was required; all must be according to what divine perfection required of man. But sin was there, and the law was consequently without power (save to condemn); its ceremonies and ordinances were but figures, and a heavy yoke. Even that which temporarily relieved the conscience brought sin to mind and never made the conscience perfect towards God. They were still at a distance from Him.. Grace brings the soul to God, who is known in love and in a righteousness which is for us. The character of the new priesthood bore the stamp in all its features, of its superiority to that which existed under the order of the law and with which the whole system of the law either stood or fell. For the law made high priests who had the infirmities of men, for they were men themselves; the oath of God, which came after the law, establishes the Son, when He is perfected for ever, consecrated in heaven unto God. We see here that, although there was an analogy and the figures of heavenly things, there is more of contrast than of comparison in this epistle. The legal priests had the same infirmities as other men; Jesus has a glorified priesthood according to the power of an endless life. The introduction of this new priesthood, exercised in heaven, implies a change in the sacrifices and in the covenant. This the inspired writer develops here setting forth the value of the sacrifice of Christ, and the long-promised new covenant. The direct connection is with the sacrifices; but he turns aside for a moment to the two covenants, a so wide-embracing and all-weighty consideration for the Christian Jews who had been under the first.

64. John F. Walvoord, Roy B. Zuck - The Bible Knowledge Commentary: Old Testament (p. 1585.):

While not requiring a tithe of believers today, the New Testament does speak of God's blessing on those who give generously to the needs of the church and especially to those who labor in the Word.

65. Robert C. Girard - Brethren, Hang Together (p. 184-186):

(p. 184) ...These assumptions have led us to reject some commonly accepted elements of typical church fund raising. Here are two examples: [*The first is*] "Storehouse tithing." "Normal" evangelical church life includes the use of strong encouragement, buttressed with some pretty hard-to-avoid Old Testament texts, to motivate members to bring to the church ten percent of all they earn for the purpose of financing local operation. In our local church we have chosen to place little or no emphasis on "storehouse tithing." The prime reason being that the New Testament places little or no emphasis on it. We think that is reason enough that the church should not...

(p. 185) ...And ten percent is too limited a figure to describe the response of genuine love. [*The second example is*] "Spiritualization." (Or perhaps more accurately "mythologization.") This is the process by which pastors, church treasurers, and pressured board members, seek to motivate people to give or to pledge, by making it sound as though giving one's money to "this church" is the highest act of personal commitment to God. As a reward for participation in the current year's fund drive, one is led to believe he will receive God's special blessing (and furthermore, participation may be the only way to escape the sickness, poverty, and despair God may allow to descend upon non participants!) Of course, I'm overstating the case - though I have heard appeals that were not far from that. It is common to tell Christians that their giving proves their love for Christ, their loyalty to the church, and their obedience to the Holy Spirit. The Sunday "collection" is spiritualized by giving it sanctified names like, "Worship in Tithes and Offerings." (We hope it will be worship. Failing that, let it at least pay the bills.)

(p. 185-186) In addition to these two, we have had serious questions about other things - the "annual stewardship drive," the "every-member canvass," and even the public passing of the offering plates. They all seem to carry nonverbal messages and rely on motivations which are not consistent with the basic biblical assumptions. Guilt as

motivation, appeal to carnal desires, social pressure, and the implied threat of nonacceptance are too frequently a part of these accepted approaches to financial stewardship. Such pressures as these exclude love, stifle trust, bypass the personal leadership and motivation of the Holy Spirit. The giving acts can just as readily flow from the "lust of the flesh, the lust of the eyes, and the pride of life," as from love, trust and the Holy Spirit. If the New Testament is clear on anything, it is on the fact that the only works from our lives that have eternal significance - true spiritual value before God - are works that flow from love, trust, and the Holy Spirit. So, in our mission to set people free to walk in the Spirit, we began early to question and to retreat from stewardship motivations that could lead to works (giving, etc.) without true spiritual value.

[Robert C. Girard is the author of the books "Brethren, Hang Loose" and "Brethren, Hang Together." Both books (which are fantastic books) are out of print but can generally be found by browsing various online book stores. These books tell the story of a pastor and his denominational church that pursued a New Testament style of meeting, which cost them most everything traditional and common, but in the process they discovered what it truly means to see Christ Jesus become Head and Lord of His Church.]

66. John Wesley's Explanatory Notes (s.v. "1 Corinthians 16:2) *emphasis added*:

[On the first day of the week, each of you should set aside and save some of your money in proportion to what you have, so that no collections will have to be made when I come. (1 Cor. 16:2 - ISV)] Let every one - Not the rich only: let him also that hath little, gladly give of that little. According as he hath been prospered - Increasing his alms as God increases his substance. According to this lowest rule of Christian prudence, if a man when he has or gains one pound give a tenth to God, when he has or gains an hundred he will give the tenth of this also. And yet I show unto you a more excellent way. He that hath ears to hear, let him hear. **Stint yourself to no proportion at all. But lend to God all you can.**

[JWEN; Heb 7:18] - For there is implied in this new and everlasting priesthood [*the priesthood of Christ*], and in the new dispensation connected therewith, a disannulling of the preceding commandment - An abrogation of the Mosaic law. For the weakness and unprofitableness thereof - For its insufficiency either to justify or to sanctify.

[JWEN; Eph 2:15] - Having abolished by his suffering in the flesh the cause of enmity between the Jews and gentiles, even the law of ceremonial commandments, through his decrees - Which offer mercy to all; see [Col 2:14](#). That he might form the two - Jew and gentile. Into one new man - one mystical body.

John Wesley - "On the Use of Money" (excerpt from a sermon preached in 1744):

...give all you can; or in other words, give all you have to God. Do not stint yourself, like a Jew rather than a Christian, to this or that proportion. Render unto God not a tenth, not a third, not half, but all that is God's (be it more or less) by employing all on yourself, your household, the household of faith and all mankind, in such a manner that you may give a good account of your stewardship when ye can be no longer stewards; in such a manner as the oracles of God direct, both by general and particular precepts; in such a manner, that whatever ye do may be "a sacrifice of a sweet-smelling savour to God" [cf. Lev. 8:21], and that every act may be rewarded in that day when the Lord cometh with all his saints.

67. Jamieson, Fausset and Brown Commentary (s.v. "2 Corinthians 9:7") *emphasis added*:

...according as he purposeth in his heart--Let the full consent of the free will go with the gift [ALFORD]. Opposed to "of necessity," as "grudgingly" is opposed to "a cheerful giver" (Pro_22:9; Pro_11:25; Isa_32:8).

[J,F,B; 1 Corinthians 16:2] *emphasis added*: "lay by him" -- though there be not a weekly public collection, each is privately to set apart a definite proportion of his weekly income for the Lord's cause and charity... "as God hath prospered him" --literally, "whatsoever he may be prospered in," or "may by prosperity have acquired" [ALFORD], (Mat_25:15-29; 2Co_8:12).

[2 Corinthians 8:12 - For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath not.]

[J,F,B; 2 Corinthians 8:12] *emphasis added*: "according to that a man hath" --The oldest manuscripts omit "a man." Translate, "According to whatsoever it have"; the willing mind, or "readiness" to will, is personified [ALFORD]. Or

better, as BENGEL, "He is accepted according to whatsoever he have"; so 2Co_9:7, The Lord loveth a cheerful giver." Compare as to David, 1Ki_8:18. God accepts the will for the deed. He judges not according to what a man has the opportunity to do, but according to what he would do if he had the opportunity (compare Mar_14:8; and the widow's mite, Luk_21:3-4).

68. Bruce Metzger – The Oxford Companion to the Bible:

The New Testament nowhere explicitly requires tithing to maintain a ministry or a place of assembly.

69. Nelson's Bible Dictionary (s.v. "tithe") *emphasis added*:

In the New Testament the words tithe and tithing appear only eight times <Matt. 23:23, Luke 11:42, 18:12, Heb. 7:5-6, 8-9. All of these passages refer to Old Testament usage and to current Jewish practice. Nowhere does the New Testament expressly command Christians to tithe. However, as believers we are to be generous in sharing our material possessions with the poor and for the support of Christian ministry. Christ Himself is our model in giving. Giving is to be voluntary, willing, cheerful, and given in the light of our accountability to God. Giving should be systematic and by no means limited to a tithe of our incomes. We recognize that all we have is from God. We are called to be faithful stewards of all our possessions <Rom 14:12, 1 Cor 9:3-14, 16:1-3, 2 Cor 8-9>.

70. Ron Rhodes – The Complete Book of Bible Answers:

I do not believe that Christians today are under the ten percent tithe system. We are not obligated to percentage tithe at all. There is not a single verse in the New Testament where God specifies that we should give ten percent of their income to the church. . . . We are to give as we are able. For some this will mean less than ten percent, but for others whom God has materially blessed, this will mean much more than ten percent.

71. Rhodes Thompson – Stewards Shaped by Grace:

Another discovery is now revealed: God's grace shown in those churches [in India] was complemented by people's voluntary response [quotes 8:3]. Precisely! No legalistic response to the amazing grace of God is appropriate. That is why Paul wrote, "Every man according as he purposeth in his heart, *so let him give*; not grudgingly, or of necessity: for God loveth a cheerful giver. And God *is* able to make all grace abound toward you; that ye, always having all sufficiency in all *things*, may abound to every good work... (2 Corinthians 9:7-8). God's grace obviously encourages, but does not force, the decision to be made. However, when faith responds to grace, God's power at work within that life . . . or within the churches . . . is able to do far more abundantly than all that people can ask or think (Eph. 3:20). What we cannot do or cannot even imagine being done, God's grace working through our faith does.

72. Charles Haddon Spurgeon (Volume 32, page 213):

In the religion of Christ there is no taxation. Everything is of love.

73. John MacArthur, Jr. Commentary on the Book of Romans 9-16 (p.233):

...Christians are not under obligation to give a specified amount to the work of their heavenly Father. In none of their forms do the tithe or other Old Testament levies apply to Christians.

John MacArthur – Thoughts On Tithing (excerpt from sermon preached at Grace Community Church in Panorama City, CA):

Tithing, basically, is never, ever advocated in the New Testament; it is never taught in the New Testament—never!

74. William Barclay – Daily Study Bible Series: The Letters to the Corinthians (p.163):

[1 Corinthians 16:1-2] Here he [Paul] calls it [*"the collection"*] a 'logia'; the word means an extra collection. A 'logia' was something which was the opposite of a tax which a man had to pay; it was an extra piece of giving. A man never satisfies his Christian duty by discharging the obligations which he can legally be compelled to fulfill. The question of Jesus was, 'What more are you doing than others?' (Matt. 5:47)

William Barclay – Daily Study Bible Series: The Letter to the Hebrews (p.72-177):

[Hebrews 7:5-19] The law of tithes is laid down in Numbers 18:20-21. There Aaron is told that the Levites will have no actual territory in the promised land laid down for them but that they are to receive a tenth part of everything for their service... From beginning to end the Jewish priesthood was dependent on physical things... The whole paraphernalia of the ceremonial law was wiped out in the priesthood of Jesus.

75. Albert Barnes - Barnes Notes (electronic edition) *emphasis added*:

[Matthew 23:23 - "Ye pay tithe"] A tenth part. The law required the Jews to devote a tenth part of all their property to the support of the Levites, Num_18:20-24. Another tenth part they paid for the service of the sanctuary, commonly in cattle or grain, but where they lived far from the place of worship they changed it to money, Deu_14:22-24. Besides these, there was to be every third year a tenth part given to the poor, to be eaten at their own dwellings Deu_14:28-29; so that nearly one-third of the property of the Jews was devoted to religious services by law. This was besides the voluntary offerings which they made. How much more mild and gentle are the laws of Christianity under which we live!

Albert Barnes – Barnes Notes (p.23-26) *emphasis added*:

[Hebrews 7:12-18] But the meaning is, that since a large number of laws -- constituting a code of considerable extent and importance -- was given for the regulation of the priesthood, and in reference to the rites of religion, which they were to observe or superintend, it followed that when their office was superseded by "one of a wholly different order," the law which had regulated them vanished also, or ceased to be binding.

76. Pastor Butch Yu (Word International Ministries – Singapore) – Tithing:

...we have no explicit records of Jesus commanding His disciples and followers to tithe. The Book of Hebrews, on the other hand, mentioned Abraham paying his tithe to Melchizedek and Levi paying their tithes to Melchizedek through Abraham. But still the explicit instruction to follow the example of Abraham and Levi is absent in the text. The author never instructed his readers to follow as well. What is explicit and clear in the Epistles is Paul's instructions to "share material possessions to care for the needs of the poor (1 Cor. 16:1-3; 2 Cor. 8-9; Eph. 4:28) and to sustain the Christian ministry (1 Cor. 9). He urges and commends generosity (2 Cor. 9:6; 8:1-5) but never once he demand, as a command from God, that any specific amount be given."... Both the NT writers and the Early Church Father considered tithing as a practice of the old and it has been replaced by a new principle of generous giving. Christians are no longer driven by the Law but by their love and the goodness of God...

77. Glenn J. Schwartz (The Billy Graham Center – Wheaton College) – Cutting The Apron Strings (article):

One of the first steps is to shift the emphasis in biblical teaching from the "law of tithing" to the "joy of giving." Consider the building of the tabernacle in the time of Moses (Exod. 35-36). The people willingly and joyfully brought so many things forward that the builders asked Moses to stop them! When the temple was being built (1 Chronicles 29), King David and other leaders set a positive example of giving for others to follow. David reminded the people that they were giving in response to what God had done for them. When rebuilding the walls around Jerusalem (Neh. 3), the people willingly donated their labor to get the job done. One of the great disappointments in stewardship teaching in mission-established churches is the failure to convey the joy of giving. There are at least two possible reasons. One is that there is not first the requisite psychological transfer of ownership. In other words, ownership must precede stewardship. Second, true spiritual fulfillment is not present, so giving (or tithing) will be out of a sense of duty, not the joy of the Lord. Giving should overflow from a full heart, or what Alan Tippett has called "the inward dimension of mission." (Alan R. Tippett, *Verdict Theology in Missionary Theory*, William Carey Library, Pasadena, 1972. See the chapter on "The Psalmist and the Inward Dimension of Mission.")

78. Prophet Jonathan Hansen (World Ministries International) - Is Tithing For Today? (excerpts from May-June 2000 Newsletter) *emphasis added*:

I have no problems with people giving ten percent to their local churches. In fact, I believe we should give much more for the extension of the kingdom of God and the love for the Bride of Jesus Christ... The reality is that in the New Testament Christians now usually give much more than just ten percent to support the kingdom of God, the Bride of Christ. But, that does not necessarily mean supporting only the local church. If the pastors who do not realize this truth would only teach truth instead of taking Scriptures out of context to make a pretext, then their church would be

blessed with even more money, not less, as God will cause even more people to be drawn to a local church where the pastor truly supports His [*i.e. the Lord's*] Bride and not control it to build a local kingdom instead of God's kingdom... Jesus will surely judge many pastors today for telling their people not to give their finances to the ones the Holy Spirit is asking them to support. I would never command people to give all their tithes to the ministry I lead, nor would I tell the members of the church that I pastor to give all their tithes to the church. I tell them to pray about it and ask God where He wants them to give His money. I know that every Christian ought to support his own local church in some amount. Depending on how faithfully that church does the work of God, the Holy Spirit will prompt the person to give. But, to tell them to give all is sin. Likewise, to tell them not to give to another person's ministry or to minister where the Holy Spirit is urging them to be faithful in giving is sin. I have no problems with people giving 10%, 20%, or more to the local assembly they attend. But, let's make sure it is out of a willing heart as the Holy Spirit directs... Is tithing for today? No! Today it all belongs to God. We should give much more than ten percent! The law was given to show us our selfishness and our sins. Shalom.

79. Evangelist Gary Frye – Gary Frye Ministries (Watchman On The Wall telecast):

Abraham is our father according to faith not the flesh. He is our father according to the promise not circumcision, tithing, Sabbath keeping, or any other law observance. The olive tree we are grafted into is not natural Israel of the flesh (the present political / geographical regime) but the spiritual tree.

80. Leonard Ravenhill – Heart Breathings (excerpt):

Our present "Christianity" sputters along on the two cylinders of tithing and token commitment instead of speeding along on the eight cylinders of total commitment.

81. J.B. Sparks - God's Plan For A Scriptural New Testament Church (excerpt from book):

[*Re: Tithing, from chapter 6*] Now, let's take a look at tithing. Is tithing for today? No, I believe that tithing is not for today's New Testament churches. It was part of the law for the nation of Israel. God said it was. He said tithing was (1) for the nation of Israel to give, (2) for the tribe of the Levites to receive, and (3) was of the Law... It is not for today's New Testament churches or God would have informed us in His Word. Furthermore, in summary, tithing is not for today because: (1) it is clear that tithing is of the law, and Jesus fulfilled the law, (2) there is no command in the New Testament for tithing, (3) there is no example of a New Testament church tithing, (4) there is no example in the New Testament of a Christian tithing, and 5) tithing is not for Christians, because the New Testament does give specific directions on how Christians are to give and tithing is not included.

[*This excerpt from the book (including the complete chapter) is viewable online at the following URL:*
http://cnview.com/churches_today/chapter_6_truth_about_the_church.htm]

82. Kenneth S. Wuest – Word Studies In The Greek New Testament, Vol. 2 (p.172):

[*Hebrews 10:1*] ...Expositor's says in this connection: "The explanation consists in this that the law had only 'a shadow of the good things that were to be, not the very image of the things.' Skian (shadow) is in the emphatic place, as that characteristic of the law which determines its inadequacy. 'A shadow' suggests indefiniteness and unsubstantiality; a mere indication that a reality exists. Eikon (image) suggests what is in itself substantial and also gives a true representation of that which it images. The eikon (image) brings before us under the conditions of space, as we can understand it, that which is spiritual' (Westcott)... The contrast is between a bare intimation that good things were to be given, and an actual presentation of these good things in an apprehensible form. It is implied that this latter is given in Christ; but what is asserted is, that the law did not present the coming realities in a form which brought them within the comprehension of the people." The fact that the sacrifices were constantly renewed shows that the law possessed no more than a mere shadow of the coming good which was exhibited in those sacrifices. Expositor's quotes Davidson as saying in this connection; "No repetition of the shadow can amount to the substance."

[*The tithing ordinance (instituted to support the Levitical priesthood because of the curse, which prohibited the children of Israel from "drawing near" to meet with God due to their sin): Numbers 18:20-24 – And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel. And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation. Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. But*

the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: *it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.*]

Kenneth S. Wuest – Word Studies In The Greek New Testament, Vol. 2 (p.132-133) *emphasis added:* [Re: *Hebrews 7:11*] The words "being changed" are the translation of *metatithemi* which means "to transpose, to put one thing in the place of another..." Thus, the New Testament was substituted for the First Testament... Thus, if a transfer to a new and different order of priesthood was to be effected, it must be by reason of a transfer to a new basis. The law governing the priesthood as found in the Mosaic economy must be abrogated in favor of another which would provide for an order of priesthood that would function successfully in the very thing in which the Aaronic priesthood failed. Translation: For there being a transfer of the priesthood (to another order), of necessity also of the law there is a transfer.

Kenneth S. Wuest – Word Studies In The Greek New Testament, Vol. 2 (p.135) *emphasis added:* [*Hebrews 7:18, 19*] These two verses take up the idea of verse 16. They speak of the negative and positive result of the superceding of the fleshly ordinance by the power of an indestructible life. On the one hand there is a setting aside of the previous enactment. On the other, there is the bringing in of a better hope [*by which we draw near to God – the curse is removed*]. The word "disannulling" is the translation of *athetesis*, the fundamental idea of which is the doing away of something established... It was set aside because of its weakness and unprofitableness. The Levitical economy was perfect for the purpose for which it was instituted, that of being an index finger pointing to the High Priest, Messiah. But where it came to the place where a sacrifice would be demanded of it that would pay for sin, it was found to be weak and unprofitable.

[*Hebrews 9:8 emphasis added* – The Holy Ghost this signifying, that the way into the holiest of all was not yet made manifest, while as the first tabernacle was yet standing: Which was a figure for the time then present, in which were offered both gifts and sacrifices, that could not make him that did the service perfect, as pertaining to the conscience; Which stood only in meats and drinks, and divers washings, and carnal ordinances, imposed on them until the time of reformation.]

83. Watchman Nee – The Normal Christian Church Life (p.152-153) *emphasis added:*

It is right for the brethren to give occasional gifts to the workers [*i.e. those in the ministry*], as the Philippians did to Paul, but they must not bear the responsibility of any. The churches have no official obligations regarding the workers, and the latter must see to it that the former do not take such obligations upon themselves. God permits us [*i.e. the "workers"*] to accept gifts, but it is not His will that others become responsible for us. Gifts of love may be sent to the workers from their brethren in the Lord, but no believers must regard themselves as under any legal obligations towards them. Not only have the churches no official responsibility towards the workers; they are not even responsible for their board, lodgings, or traveling expenses. The entire financial responsibility of the work rests upon those to whom it has been committed by God... 2 Corinthians 7:2; 2 Corinthians 12:14; 1 Thessalonians 2:5; 2 Thessalonians 3:8... From these passages we see clearly the attitude of the apostle. He was not willing to impose any burden upon others or in any way to take advantage of them. And this must be our attitude too. Not only should we receive no salary, we should be careful not to take the slightest advantage of any of our brethren... God has no use for an unbelieving worker, nor has He any use for a loveless church.

Watchman Nee – The Normal Christian Church Life (p.140-141):

...as a matter of fact, in spiritual work there is need for an unsettled income, because that necessitates intimate fellowship with God, constant clear revelation of His will, and direct divine support... Faith is a most important factor in God's service, for without it there can be no truly spiritual work; but our faith requires training and strengthening, and material needs are a means used in God's hand toward that end.

Watchman Nee – The Normal Christian Church Life (p.143) *emphasis added:*

If our hope is in men, then when their resources dry up, ours will dry up too. We have no board behind us, but we have a Rock beneath us; and no one standing on this Rock will ever be put to shame. Men and circumstances may change, but we shall carry on in a steady course if our reliance is on God. All the silver and the gold are His, and none who walk in His will can ever come to want. We are apt to trust in the children of the Lord who in bygone days have

sent us gifts, but they will all pass away. We must keep our eyes fixed on the unchanging God whose grace and faithfulness continue forever.

84. Pastor/Evangelist Phil Scovell – Robbing God? (booklet – excerpts):

Since I had been taught tithing from childhood, I immediately, upon leaving home for Bible College, began tithing from my earnings. The first check my wife and I earned following our wedding, and every paycheck thereafter, we tithed. In fact, soon after marriage, we squeezed our giving to fifteen percent. Shoot! Everybody wants to be blessed; even newly weds; especially newly weds! Later we even gave twenty-five percent of our income to the church as I traveled as a Baptist evangelist holding revivals. I do not want to mislead the reader so I will parenthetically state from the beginning that tithing is not only unscriptural but simply not found in the Bible as a New Testament doctrine. I will also state that those who teach that tithing is God's way of financially blessing His own are being less than Scripturally honest and are doctrinally inconsistent. I even challenge those teachers of tithing to "put their money where their mouth is" and cease from teaching something they know isn't Biblical I.E. tithing... Churches need money to function because they have become businesses rather than ministries. Pastors are fearful they won't be able to pay the church expenses; water, lights, staff, radio/television programs, monthly newsletters, special guest speakers, trips to mission fields, new buildings, improvements on the old building, staff cars, gymnasiums, school buildings, fellowship halls, new carpet, commodes, air conditioning, and we mustn't forget the pastor's salary. Do pastors worry about such? As a pastor, I can guarantee we do... I really began examining tithing a few years ago when I recognized that what I had been taught was not working. I was taught, and I preached it, too, that if one tithed, financial blessings would always dog me. It never happened! I was told if you didn't tithe, you would be chastened by God and He would get His money out of you somehow. It never happened! I was taught that if your finances were in disarray and you were not tithing, that was the reason. Of course, if that one was true, then those whose finances were regular and consistent had to be tithers. I knew unsaved people who had better financial stability than I ever had as a Christian and I knew they weren't tithers. On my knees in my most desperate hour, I cried out to God and begged Him not to take away my desire for giving. I knew it my heart it was the one last thing I had which obligated God to bless me. I gave when my family went without food. I tithed when my house payments and rent were past due. I tithed when the utilities were two months behind, I tithed even when I lost my home and nothing I had been taught on tithing proved true. I went for a four-year period hardly giving a thing to the Lord. I was not tithing, I was not giving, I did not give an offering; except occasionally, and the truth was, I did not have any money to give. Was I afraid. You bet! I knew God was going to kill me if I didn't start that tithing bit up again and, bless God, I tried for four years to start tithing over and over and over and over again. Every single time I tried, things got worse instead of better. Every single time I went to my knees and prayed over my dilemma. "Why wasn't God's Word working?" God continually, for that period of time, told me He didn't need or want my money. Right in the middle of the whole thing, God gave me a house; providing both the down payment and a way of keeping my monthly payment to a level I was able to afford. How could the Lord bless me when I wasn't tithing. On my knees, therefore, I sought the Lord and beg for understanding... The Greek word for "tithe" and it's related forms; (tithes and tithing) appears seven times in the New Testament. Likewise "tenth" appears twice in reference to the "tithe." In not one of these cases... does the Bible teach tithing is for today. The practice of tithing is conspicuously absent from the New Testament epistles; the letters to the churches. If tithing were to be taught to God's people, why would He forget to include such instructions in the letters He sent to the churches? He didn't forget...it simply doesn't exist. Something I notice about those who constantly affirm that healing and the gift of tongues isn't for today always make a point to say that such doctrine isn't taught in the New Testament epistles so why believe in it? Funny how many of those same unbelievers of the ministry of the Holy Spirit fail to tell us that tithing isn't once mentioned in the epistles but they are determined to make it a doctrine... A marriage IS not confirmed by the number of times one confesses love for another. It is how they live which confirms and completes their relationship. As love, therefore is common to marriage, so giving is in our fellowship with God. If it isn't natural, it isn't Scriptural. Does that make it wrong to give because you wish to be blessed? We should only give because we are blessed! We are blessed because of Christ. If we are blessed of God, then giving will be natural. Paul makes it plain: Our giving should be done as an act of our own will [2 Corinthians 9:6-10]. We need to decide what we will give and it should be given when the Christians gather as a body weekly. There should be no set amount except by the one doing the giving. It should be a reflection of our thankfulness to God for His blessings to us. We should expect a harvest and do so by faith. We should expect to experience God's grace in all that we do in His name and our giving should be natural and not forced. Our giving is not a mathematical equation by which we calculate our spirituality but rather an expression of our love for the one who gave Himself for us that we might be made rich.

[entire booklet available online at –

http://associate.com/ministry_files/The_Reading_Room/Doctrines_n_Theology_2/Robbing_GodTithing.shtml]

85. Dr. Ernest L. Martin, Ph.D. – The Tithing Dilemma (p.7-8):

The Bible defines "sin" as the transgression of law (1 John 3:4) – any law! And in the Bible the use of the word "sin" has to do with violating any law of God that God has given for people to observe... When one breaks any of these laws that God has ordained for certain people to do (things to perform or not to perform), that person is reckoned to be "sinning"... There is nothing more clear in the Bible than the teaching of God about the ordained tithe. The Bible shows who were to pay the tithe, who were to receive the tithe, the types of products that we to be tithed, who was not to tithe, how the tithe was to be used, along with regulations that gave limitations and restrictions on its use, yet these laws of God are being violated wholesale by preachers, priests, evangelists and theologians who want a ready money supply for their religious or church work. In doing so they are deliberately committing outright "sin."

Dr. Ernest L. Martin, Ph.D. – The Tithing Dilemma (p.10-12):

Let us face the issue squarely without beating around the bush. The Bible makes it clear (from the time of Moses onward) that the Israelites were to pay tithe. But in doing so, they were strictly ordered by God to pay the tithe (the tenth) to one group of people, and one group only. To whom was the tithe to be paid? They were the Levites who (among other things) ministered in the Temple. Note Numbers 18:21. "And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service of the tabernacle of the congregation." For preachers and church leaders to change the direction of paying the tithe from that of the Temple to the service of a Christian ministry is to do so without any authority whatever from God.

Dr. Ernest L. Martin, Ph.D. – The Tithing Dilemma (p.8-9):

It is perfectly proper to have funds given to religious organizations (even generously if people so desire) in order for them to perform the works God has given them to do... Having funds to operate is an essential factor for any religious organization, but the problem with preachers and church leaders is the manner in which those funds are obtained... These are strong words (and they may be shocking to some who have not studied the Scripture on the matter of tithing), but they can be shown to be true. When the tithing laws recorded in the Bible are really comprehended, it will be seen that their misuse by ministers today has degraded those sacred laws into a monstrous system of money-gathering which can only be called (by its proper title) "The Sin of Tithing Today."

86. J. Vernon McGee - Thru the Bible Commentary Series, Galatians (p.23) *emphasis added by McGee:*

Paul now calls the religion in which he was brought up the "Jews' religion." Paul was saved, not **in** Judaism, but **from** Judaism.

J. Vernon McGee – Through the Bible Commentary Series, Malachi (p.84):

Under grace God wants you to give as you are able to give. For some people that would be less than the tithe. And I'm of the opinion that a great many in this affluent society ought to be giving more to God.

J. Vernon McGee – Through the Bible Commentary Series, Malachi (p.85):

Again I would remind you that we are not under the tithe system today. There are many humble believers with very little income for whom a tenth would be too much to give.

J. Vernon McGee – Through the Bible Commentary Series, Malachi (p.86):

There is no such thing today as that which is called 'storehouse giving.' That's not quite the way we give, because Israel's giving was in the form of produce.

87. Pastor Rick Walston, Ph.D. - The Spiritual Discipline of Christian Stewardship, Lecture# 4: "Stewardship Versus Tithing" (excerpts) *comments in brackets are Rick Walston's:*

Giving reflects faith in the God who provides (Philippians 4:18-19)... Our giving should be sacrificial. "Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints... But just as you excel in everything—in faith, in speech, in

knowledge, in complete earnestness and in your love for us—see that you also excel in this grace of giving. I am not commanding you [no "tithe law" here!], but I want to test the sincerity of your love by comparing it with the earnestness of others. [and who does he compare our earnestness against?] For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you through his poverty might become rich" (2 Cor. 8:2-4 +7-9)... The way you handle money tells God how trustworthy you are (Luke 16:10-15)... Give willingly and cheerfully (2 Corinthians 9:6-7). Note these main points from this text: 1 – You will reap what you sow. Give little, reap little. Give big, reap big; 2 – Give what he has decided in his heart to give (why doesn't he say 10%? - there is no law of tithe here); 3 – Do not give reluctantly [as some do, begrudgingly]; 4 – Do not give under compulsion [not be forced by some legalism -- most Christians feel forced to give their 10%]; 5 – God loves a cheerful giver. You cannot be a cheerful giver if, (one) you family is hungry (two) someone has forced you, by a twisting of the Scriptures—i.e., Malachi 3:10—to feel guilty if you don't give... I am not very excited about the various double meanings that people give to Scriptures. You know, people say things like, "This is what Jesus said, but this is the hidden double meaning." However, there is an interesting point that someone ought to at least make concerning this next passage. "Then the Pharisees went out and laid plans to trap him in his words. They sent their disciples to him along with the Herodians. 'Teacher,' they said, 'we know you are a man of integrity and that you teach the way of God in accordance with the truth. You aren't swayed by men, because you pay no attention to who they are. Tell us then, what is your opinion? Is it right to pay taxes to Caesar or not?' But Jesus, knowing their evil intent, said, 'You hypocrites, why are you trying to trap me? Show me the coin used for paying the tax.' They brought him a denarius, and he asked them, 'Whose portrait (image) is this? And whose inscription?' 'Caesar's,' they replied. Then he said to them, 'Give to Caesar what is Caesar's, and to God what is God's.' When they heard this, they were amazed. So they left him and went away" (Matt. 22:15-22). Now, compare this passage: Gen. 1:27 "So God created man in his own image, in the image of God he created him; male and female he created them." Question: When we look at ourselves, whose image (portrait) do we see? God's image is "stamped" upon each of us because we were created in the image of God. Thus, render unto God what is God's. In your life, what is God's? If you were going to give to God what is His, how much would you give Him? All of you... If you tithe, why do you do it? Are you doing it because the preacher says that it is God's law? In brief, are you doing it for the right or for the wrong reasons? When we give money to God or to the work of God, we have to determine why we are doing it... When people give for all the wrong reasons, like wanting to be thought "spiritual" by the church leadership, then their "financial stewardship" is of no personal value at all... The sad thing is, I have met others with this same "reason" for their giving... People who say that they are good stewards of God's money because they faithfully tithe, I want to ask them, "Why do you tithe?" If they are tithing for the wrong reasons, then they are not practicing Christian stewardship. They may be giving money, but it is as empty as the person who "fasts" with his eye on the clock and his hand on the refrigerator door. Both of these two people, the so-called "faster," and the so-called "tither" are deceived and fooling themselves. Jesus said that when you do your good deeds to be seen of men so that they will think that you are "spiritual," then you have your reward in full. God will not reward you. Your reward is the praise of men (Matthew 6:2-6)... Tithing is not God's law upon the New Testament Christian.

[Source: <http://www.columbiaseminary.edu/coffeetalk/054.html>]

88. ABS-CBN News Article; July 6, 2001 – Cardinal Sin Opposes Tithing:

Manila Archbishop Jaime Cardinal Sin opposed Friday the proposal to implement the biblical system of obligatory tithing among members of the Catholic Church. In a statement, Sin said he is not in favor of tithing and opposed any discussion or debate on the issue as it "desecrates the Church of the poor." "Talking about [tithing] is irrelevant when we consider how the poor are suffering," Sin said. "What shall we do for the least, the last and the lost among us? What they need is not more money to receive. What the poor need is more meaning in life." He added that the Church does not need more money but more determination to "live like Christ." "The Church was strongest not when the Church was richest, most powerful and most influential. The Church was richest when Francis of Assisi, Teresa of the Child Jesus and Mother Teresa taught us the power of being poor children of God," he pointed out...

[*Manila Archbishop Jaime Cardinal Sin's Official Statement is available online at:* <http://www.abs-cbnnews.com/ABS/INEWS-JUL2001.NSF/Specials/20010707053>]

89. Brian Anderson (elder) - Milpitas Bible Fellowship (excerpt from sermon titled "Old Testament Tithing vs. New Testament Giving):

The Scriptures do not teach that the tithe is incumbent upon New Testament believers. However, they do teach that Christians are to be generous, sacrificial, expectant and cheerful givers!

Brian Anderson - Are Christians Supposed To Tithe [sermon excerpt]:

There is not one word in all the New Testament to command or even suggest that New Covenant believers are supposed to tithe. While the New Testament is silent on the duty of Christians to tithe, it is not silent on the subject of giving, but rather quite vocal. The New Testament never gives a certain percentage point as an obligatory and required standard for our giving. Instead, the Scriptures declare, "Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver" (2 Cor. 9:7). The Old Testament tithe was required by law. The Jews were under compulsion to give it. The New Testament teaching on giving focuses on its voluntary character. "For I testify that according to their ability, and beyond their ability they gave of their own accord" (2 Cor. 8:3).

90. Prophet Bob Neumann – The Tradition of Tithing (excerpt – emphasis by Neumann):

THE REALITY is the "TITHE" is what keeps the local ministries in the game of raising money. How many churches spend 90% of the "tithes and offerings" for missions? How many churches use 40-50% of their cash flow to feed the widows and orphans? How many pastors work a 40-hour a week in the world and tend a flock in AMERICA today? How many called to the mission fields have to beg and plead for support year in and year out? How many food pantries, soup kitchens, rescue houses and shelters for the hurting are scrimping daily trying to reach out to as many as possible as THE AMERICAN MEGACHURCH pays millions of dollars a week for air-conditioning, sound systems, teleprompters, and air time? And some dare to ask WHY THE MOST HOLY SPIRIT GRIEVES, WHY ABBA IS OFFENDED, AND WHY THE LAMB PREPARES TO DESTROY THE AFFLUENT AND USELESS APOSTATE CHURCH...

91. Robert A. Baker – A Summary of Christian History (p.90-218):

The leaders [before A.D. 100] usually worked with their hands for their material needs. There was no artificial distinction between clergy and laity... The earliest bishops or presbyters engaged in secular labor to make their living and performed the duties of their church office when not at work.

92. King James Dictionary (s.v. "tithe") emphasis added:

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. (Leviticus 27:30)

93. The Condensed Biblical Cyclopedia (s.v. "Property Given to Religion") emphasis added:

The firstborn of man and beast was by Divine requirement given to the Lord (Exodus 13:2). In addition to this the Hebrews were required to give,

- a. one-tenth of the products of their land (Leviticus 27:30);
- b. one-tenth of the increase of flocks and herds (Leviticus 37:32-34);
- c. a special tithe every third year (Deuteronomy 14:28,29);
- d. to the poor at all times (Deuteronomy 15:7-11);
- e. according to their ability when they attended their annual feasts (Deuteronomy 16:16,17);
- f. the first fruits of the land (Exodus 22:29; Deuteronomy 26:1-11).

[Note the lack of mention of tithing or firstfruits as money source or having any application to the New Testament Church.]

94. Pastor Kluane Spake Ph.D. (Sword Ministries; Atlanta, GA) – Reconsidering Tithing (excerpts – emphasis are by Pastor Kluane Spake):

Can we question principles that have been firmly established in the church? Rather than daring to go against the establishment, most Christians back away in retreat, thinking it's just not right to even think about not agreeing with what has always been taught. This of course, is exactly what religion wants them to do. Just keep quiet. Conform. In other words, don't rock the boat. Ah, but here's where we must ask again: Is it okay to question? Yes, with the right ATTITUDE, we can challenge the practices of the church -- even though these standards have resisted change for

centuries... Jesus didn't object to straightforward inquiries -- such as, "Should we pay taxes?" or "What must I do to be saved?" Actually, believers are encouraged to earnestly examine the Scriptures and dig deeply into God's magnificent truths. Questions don't compromise or negate our acceptance of Biblical inerrancy. Rather, our passionate need to find TRUTH reveals wondrous discoveries that God alone can disclose. And so, I question the current practice of tithing and giving, because it seems that the church has suspended herself -- as if in resistance to impending hour of transition, hanging there immobilized before she's fully enabled -- caught up in tradition and need-oriented conformity. Please let me make it clear that I'm not trying to be contentious, divisive, or disrespectful about this topic, nor to negate the sincere intentions of giving that have already been accomplished over the centuries. I was a pastor for 14 years and our church depended totally upon tithes to survive. Although we never coerced anyone to give, we taught the standard of tithing and I personally lived by that principle all my Christian life. Sooooo, I've been there too! But, I'm being transformed by the increased understanding of present truth.

What is being questioned here is not meant to be flippant disregard for sacrificial giving. We're not questioning the integrity of God's Word. But, we are examining man's motives and heresies. We're trying to expose today's unscriptural methodologies frequently used to obtain funds - oops, another sacred cow! ...Disheartened believers tell me things like, "We have gone into deepest debt giving to the church in Tithes and Offerings and we just don't understand, we're totally discouraged. It seems that there must be more to this gospel than money." Let's ask again, "Could our current APPROACH to obtaining tithes and offerings be erroneous?" All too often we hear leaders accuse their members of not obeying the Bible when they don't give tithes and offerings. I'm sure you've heard these accusations and you've felt the pressure about "Robbing God of His tithe." Perhaps you've even been told that you'll "inherit a curse" for not tithing! Like, you'd better not die owing back tithes or it's the grim reaper. "Well," they shout, "Is He the God of your pocketbook?" We need a revelation of Christ's finished work! Otherwise, all we have is religion. Religion is the counterfeit to revelation knowledge. Religion kills; it puts God in box. Religion contains rules of behavior that stagnate the mind. It arrests individuality and maturity. It keeps us divided and unable to find unity. It always dies a hard death. And eventually, someone always screams, "heresy" before it dies.

Church, believe me, all of our favorite doctrines will be shaken and refined. As New Testament believers, we should consider the following: 1 – That redeemed/ransomed believers are not constrained by the rules and regulations of the law; 2 – That Christians should not tithe out of the FEAR of being "cursed" (Mal. 3). Redemption frees us from being cursed - forever. Fear is never the correct incentive for giving; 3 – That believers should not give because of being provoked, manipulated, controlled, or made to feel guilty; 4 – That we do not give to "get" a blessing. The blessings are already ours. The cross did it all. Giving images the character of God. Next, we must clarify, "Do obsolete rules ever apply to our life or our giving?" The answer is clear: Beloved, we are not under the law. Matthew 5:17-18 tells us the very words of Jesus, "Do not think that I have come to destroy the Law or the Prophets. I did not come to destroy, BUT TO FULFILL" (Strong's "pleroo" to make replete, i.e. (literally) to cram, level up (a hollow), or imbue, diffuse, influence, satisfy, execute, finish, verify, etc.). (See also Rom. 8:4, 10:4, Gal. 3:17-24, 4:4-5, Col. 2:16-17.) Because the law was FULFILLED after the cross, we find that the need for animal sacrifices was abolished, circumcision was no longer obligatory, and the detailed rituals of the Feast Days didn't have to be literally observed. Christ's sacrifice also did away with food laws, the Levitical priesthood, and the actual tabernacle/ temple was no longer the only place for worship! Jesus fulfilled and completed the law. He became our High Priest, our Sabbath, our Feasts, and our Sacrifice. He is The Tithe. Still, the principle of believers giving sacrificial offering is eternal (1Pet. 1:18-20; Rom. 12:1). The circumcision of our heart, ears, eyes, mouth, and our entire life still applies (Acts 7:51; Col 2:11). The sacrificial offering of the fruit of our lips is still acceptable. The intentional giving of our lives and of our possessions is at the crux of servanthood... NEW TESTAMENT GIVING: 1 – Tithing is NOT mentioned as part of the New Covenant lifestyle. Even though the Pharisees observed the Law, Jesus said they were of their father, the Devil (Jn 8:44). Jesus commented that their tithing lacked the "more weightier matters." They were particularly legalistic in their ATTITUDE about tithing, as well as their other religious ideas (Matt 12:1-10; Matt. 23:23, Lk. 13:10-17, Lk. 18:12); 2 – Jesus did not receive tithes. Jesus was supported by "gifts" (Lk. 8:3, 9:1-6 10:3-16, Matt 10:1-10; Mk 6:7-11); 3 – Jesus did not teach the apostles, the disciples, or His followers about tithing. Though He spoke a lot about money and giving, Jesus did not mention the tithe as being obligatory for believers who followed Him; 4 – Did the apostles teach tithing? No record; 5 – Did the apostles tithe? No record; 6 – Did the early church tithe? No record; 7 – Did any New Testament believer tithe or give money to "get" something from God? No; 8 – Being empowered to give out of the love for God (and without minimum expectation), our giving will usually result in a much greater amount than 10%; 9 – All our actions should be motivated by an ATTITUDE of spiritual faith. Because we have been freed from the law of sin and death (Rom. 8:2), we are released into the law of the spirit of LIFE! Voluntary liberal giving is listed as a "spiritual gift" in Romans 12:8. Now, EVERYTHING WE ARE AND EVERYTHING WE HAVE BELONGS TO GOD. He deserves more than we could possibly give; 10 – The Lord desires a love relationship with us, not just a legal obligation from us.

After much fervent and extended research, I still have found no mention from the historical writings of the church fathers, that the early Church endorsed any form of tithing. Tithing was first adopted at the Synod of Macon in 585 AD, where compulsory payment of tithes (to the Catholic Church) was demanded under the warning of excommunication. However, the Catholic Church no longer demands tithes. We need to also look at the way the early Christians lived in the early church. After the death of Jesus, PROVISION CAME IN A DIFFERENT WAY. Their giving exceeded that of a tithe. The eternal principles of sacrificial offerings remained. The book of Acts shows that even though people DID NOT TITHE, the ministers needs were met, the members needs were met, and abundant resources were dispersed to the disadvantaged. Only some examples concerning the "living" church are as follows: Please read Acts 2:42-46 and observe how the Church grew and flourished. "...Selling their possessions and goods, THEY GAVE TO ANYONE AS HE HAD NEED..." (NIV. See also 4:32-35). Now, this practice of "having everything in common" deemed to be a localized practice not mentioned in other places. But, the point is that the Spirit of God moved mightily among them and they gave unselfishly, generously, and without pressure. Acts 11:28-30 tells how "...Agabus, stood up and through the Spirit predicted that a severe famine would spread over the entire Roman world... The disciples, each ACCORDING to HIS ABILITY, DECIDED to provide help for the brothers living in Judea" (NIV see also 20:34-37, 24:17, Rom. 15:25-26). Hebrews 7:12 clarifies it all by saying, "The priesthood being changed (the Levitical priesthood determined by physical birth changed into the priesthood of Jesus Christ and the priesthood of the believer), OF NECESSITY THERE IS A CHANGE OF THE LAW (a change into a new understanding and application of the OT principles - such as circumcision, sacrifices, tithing, etc). A NEW PRIESTHOOD has come, not according to the Law of a fleshly commandment, but according to the power of an endless LIFE" (eternal God-like LIFE). Heb 7:18 "The former regulation is set aside because it was weak and useless (The Levitical system was not perfect. Note that verse 5 was talking about tithing) 19 "(For the law made nothing perfect), and a BETTER HOPE is introduced, by which we draw near to God" NIV. We need to emphasize 1 Corinthians 9:14 "Even so the Lord has commanded that those who preach the gospel should LIVE FROM the gospel." Yes, we should support all those that feed us. That means the pastor, traveling minister, teacher, prophet, evangelist, and apostle. The rightful church and all her ministers have the right to expect provision (see Matt 8:22, 10:10, Gal. 6:6 - an elder is worth double honor and we don't muzzle the ox). 1 Cor. 16:1-2 "Now about the collection for God's people... On the first day of every week, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come NO COLLECTIONS will have to be made" (NIV). Here we notice that Paul advised believers of need, and then they prepared (in proportion to their ability) IN ADVANCE to help meet that need of helping people. Note that they didn't have to sign a pledge card concerning their future intentions! Their word was their bond. And, money wasn't always collected for a building fund. Paul said that in spite of the Macedonian's extreme poverty, they gave in "rich generosity" that was beyond their ability. That giving was, "ENTIRELY ON THEIR OWN!" These particular believers thought it to be a privilege to share with the saints in need. They excelled in what was called the "GRACE OF GIVING." Giving was considered a test of their love. (2 Cor. 8:2-11). Notice particularly verse twelve, "For if the willingness is there, the gift is acceptable..." Paul was gravely concerned that there be a WILLING offering to provide for the "equality" of necessities for those in need. 2 Corinthians 9:7 "Each man should give what HE HAS DECIDED IN HIS HEART (in other words, giving with "no strings") to give, not reluctantly OR UNDER COMPULSION ('anagke' under constraint, coercion, or distress) for God loves a cheerful (hilarious, prompt, and willing) giver." Gal 2:9-10 "James, Peter and John... agreed that we (Paul and Barnabas) should go to the Gentiles, and they to the Jews. ALL THEY ASKED was that we should continue to REMEMBER THE POOR, the very thing I was eager to do" NIV.

Galatians 5:22-23 makes it clear that the fruit of the Spirit cannot be regulated (even by an amount or percentage), because against such there is no law. Notice the context of following scripture - generally used to prompt monetary contributions: Luke 6:37-38 "Do not JUDGE, and you will not be judged. Do not CONDEMN, and you will not be condemned. FORGIVE, and you will be forgiven. GIVE (give what? Judgment, condemnation, or forgiveness), and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it (it what? Judgment, condemnation, forgiveness) will be measured to you." So, if we don't give according to tradition (Matt. 15:3, Mk 7:13), what kind of giving does the Lord desire? Heb 13:16 "But to DO GOOD AND TO SHARE forget not: for with SUCH SACRIFICES God is well pleased" (see also 2Tim 4:6, 1 Pet. 2:5). John also tells us how to give, "This is HOW WE KNOW WHAT LOVE IS: Jesus Christ laid down his life for us. And we ought to LAY DOWN OUR LIVES for our brothers. If anyone has material possessions and sees his brother in need but has no pity on him, how can the love of God be in him? ... Let us not love with words or tongue but with ACTIONS and in TRUTH" (1 Jn. 3:16-18 NIV). This is our New Testament model of responsible giving -- where we GENUINELY love our neighbor (Mk 12:31, Gal. 5:14, Gal. 6:2). Supporting those who hurt (are in prison, hungry, or poor) actually demonstrates our love for Jesus Himself (Matt. 25:25). Most of the principles of present-day tithing are usually based on Old Testament types and the present day superstition and hope of obtaining personal materialism. I believe that tithing is the "LEAST we can do." However, we, as ransomed believers, are neither under the LAW, nor under the pressure of giving to "get." It is my opinion that tithing is superceded by the Greater principle of total giving.

[Entire message is available at: <http://www.etpv.org/2001/ontith.html>]

95. Charles R. Swindoll – The Grace Awakening (p.264):

How and why we give is of far greater significance to God than what we give. Attitude and motive are always more important than amount. Furthermore, once a person cultivates a taste for grace in giving, the amount becomes virtually immaterial. When those age-old grace killers, Guilt and Manipulation, are not used as leverage, the heart responds in generosity. Giving at that point becomes wonderfully addictive.

Charles R. Swindoll – The Grace Awakening (p.267):

"But just as you abound in everything, in faith and utterance and knowledge and in all earnestness and in the love we inspired in you, see that you abound in this gracious work also" (2 Corinthians 8:7). In many a church there is faith; there is good teaching ("utterance"), a working knowledge of the Christian life; there is zeal, spiritual passion, and a great deal of love... but generosity? A superabundant willingness to give? Often, that is the one ingredient conspicuous by its absence. How easy to take, to be blessed, instructed, encouraged, exhorted, affirmed, and strengthened – all those things received in abundance – yet fail to balance the receiving with our giving. Did you notice how Paul refers to financial support? He calls it "this gracious work"... and he exhorts us to abound in it. The Christian life takes on a healthy balance when our taking in and giving out stay in step. You and I feel closer to the Savior because that is what He did... He gave. "For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, that you through His poverty might become rich" (2 Corinthians 8:9). Study those words for a moment. Here was someone who was rich, immensely rich. At His disposal was the wealth of heaven, so mind-boggling it is beyond description. Yet He left it all as He came to give Himself for us. Why? That we, in turn, might pick up the riches of His life and follow His model... I am impressed that the verse of Scripture doesn't say, "for you know the obligation of the Lord Jesus Christ," or, "You know the sense of duty," though that is true. It was a duty that He came to earth. But Paul doesn't write: "You know the requirement" or "You know the sacrifice." No, he mentions only the grace. When our Lord Jesus left heaven, He didn't leave gritting His teeth and clenching His fists, shouting "Okay... OKAY!" It wasn't obligation... it was grace that motivated Him to come...

Charles R. Swindoll – The Grace Awakening (p.271-274) *emphasis added*:

Here is the first reason grace is so attractive: Grace individualizes the gift. When you give by grace, you give individually. You give proportionately to your own income. You have needs and you have an income to meet those needs. That combination is unlike anyone else's on earth. You are an individual. When you give on that basis, your gift is an individual kind of gift. We are not all shoved into a tank, blended together, then "required" to give exactly 10 percent... The second reason grace is so attractive: Grace makes the action joyfully spontaneous. "...not grudgingly or under compulsion; for God loves a cheerful giver" (2 Corinthians 9:7)... Now for a third reason grace is so attractive: Grace enables us to link up with God's supply line. Look at verse 8 [2 Corinthians 9]: "And God is able to make all grace abound to you, that always having all sufficiency in everything, you may have an abundance for every good deed." When we possess an attitude of grace, we give. We give ourselves. We give from what we earn. And He, in turn, gives back in various ways, not matching gift for gift, but in an abundance of ways, He goes beyond. Forth: Grace leads to incomparable results [2 Corinthians 9:13-14]... As I read these verses, I find at least three results I would call "incomparable": 1 – Others give God the glory, 2 – They learn, by example, to be generous, 3 – The relationship transcends any gift we give.

96. Dr. James Bollhagen – Tithing: The 10% Rule and the Church (A Topical Summary for "Issues, Etc." – broadcast July, 2001):

All three tithes became obsolete. The tithe for the Levites became unnecessary when the Levites were replaced by the apostolic ministry. Concerning the material support of ministers of the Gospel, all the New Testament says is that they should eat what is set before them (Matt. 10:10) and that the church should take care of them (Gal 6:6). Secondly, the tithe for the support of the temple services outlived its usefulness: the sacrifices of the temple, soon to be leveled in AD. 70, gave place to the one Sacrifice for all sin. Thirdly, the "social ministry" tithe was no longer needed because Christian brothers and sisters helped one another by way of special collections, as was the case with the famine-stricken Christians in Jerusalem (1 Cor 16). While giving for the Lord's work obviously continued in the church, no amounts or percentages are prescribed in the New Testament. All that is said is that early Christians had

everything in common (Acts 2:44 - a "tithe" of 100%!), that they gave sacrificially (2 Cor 8:1-3), and that they gave as God had prospered them (1 Cor 16:2).

[Dr. James Bollhagen is Professor of Exegetical Theology (Old Testament) at Concordia Theological Seminary]

97. Colin Heath (of bibleinsight.com) - Tithing In The New Testament:

We can conclude from reviewing the New Testament scriptures that although there is support for the sharing of material wealth with the ministry, there is no conclusive proof in the New Testament to support the inclusion of the Old Covenant tithing principle in Christian teaching.

98. Steve Gregg (author, writer, teacher, radio broadcaster) – Is Tithing For Christians (article excerpts):

The total evidence that tithing was practiced before the time of Moses consists of two passages in Genesis. In Genesis 14:20, Abraham gave a tenth of the spoils of his recent conquest against Chedorlaomer to the priest Melchisedek. Also, in Genesis 28:20-22, Jacob, awaking from his famous dream, vowed to give God a tenth of whatever prosperity God might give him in the time of his absence from Canaan. Do these passages teach or even hint that godly individuals regularly devoted ten percent of their wealth to God? Two isolated cases cannot establish such a pattern, since we never read of Abel, Enoch, Noah, Isaac, Judah or Joseph observing any such practice. Nor do we have record of Abraham or Jacob ever doing so on occasions other than these two recorded cases. We have no reason to believe that Abraham tithed regularly. Therefore, none can establish from Scripture that tithing was a recognized or mandated practice prior to the time of Moses. Furthermore, even if we did have a biblical basis for such a teaching, it does not follow that tithing continues as a duty into the New Covenant. Remember, circumcision and animal sacrifices (both commanded in the Law of Moses) were definitely regular practices prior to the giving of the Law, but this does not provide an argument for their continuance after the time of Christ.

The ceremonial law served as a foreshadowing of the Christian revelation. The latter teaches that all of God's people, having been "bought with a price," are not their own, but are owned lock, stock and barrel by Jesus Christ (1 Cor.6:19-20). All of the believer's time and all of his possessions belong to God; a fact foreshadowed in ceremonial law by the requirement of giving Him a representative token of each (one day of his week, and one tenth of his possessions).

In place of "tithing" the New Testament teaches "stewardship" (Luke 12:42; 16:1ff; 19:12-13/ Matt.25:14/ Titus 1:7). The Christian is a "steward", or "manager," of somebody else's (God's) possessions. He is not in a partnership with God in which God holds 10 shares and he holds 90. In coming to Christ, the repentant sinner surrenders everything to God, and claims ownership of nothing (Acts 4:32). From the moment of his conversion, the believer becomes responsible to manage every asset (monetary or otherwise) in the interests of his Master's profit. Those seeking to reserve a share of their lives for themselves need not apply (Luke 9:23).

The support of the Kingdom's ministers is similarly an expression of our duty to love God, to seek first the Kingdom of God (Matt.6:33)... There is such a variety of ministry - some more and some less-needy, and some more, some less-worthy of support - that a conscientious steward will do a bit of prayerful research before committing the Master's funds to a given appeal for assistance. In the end, the discharge of one's stewardship requires a great deal of prayer and leading of the Holy Spirit. It is nothing like such a simple matter as writing a check to the local assembly (which might be looking to replace the carpeting for the third time this decade) for a tenth of one's paycheck.

We must also acknowledge that God would provide for the needs of His servants and their families. Therefore, a certain amount of our income must be devoted to the feeding, housing and clothing of our families (1 Tim.5:8). Nor is there any forbidding of a few things for enjoyment alone (1 Tim.6:17). How many such things? That is between the steward and his Master, and is not for another to judge (Rom.14:4). However, we must be on our guard against our own pervasive tendency to judge our own actions (and expenditures) more favorably than the facts would suggest. In eternity, our rejoicing will be proportionate to our self-denial in this life and our generosity to the poor and to the work of God.

In the century following the apostolic age, the Christians understood that tithing had been replaced by full surrender to God.

[The previous is excerpted from an article posted Wednesday, March 09, 2005 on The Narrow Path website. Steve Gregg has a multi-faceted history in Christian service; from pastoring to radio broadcasting. Steve is the founder of

The Berean School of the Bible and has worked with YWAM, music ministry, and founded and run a number of independent discipleship programs. Steve has also lectured in many high schools and universities as both as teacher and a debater of the Evolution Vs. Creation discussion in public forums. He's published two books, created 50 comic-style tracts and discipleship manuals, and he and his wife published a small magazine for home schoolers from 1996 to 1999. He also started and currently moderates the popular bible-answer-man style radio show called "The Narrow Path". Now in his 50's, Steve characterizes his life as simply a walk of faith rather than accomplishments in ministry. He chooses not to be involved in organizational leadership but continues to teach in the Berean school and visits YWAM each year to minister and does not teach tithing to support any facet of his ministerial functions. He states: "I have taken seriously Paul's description of the normative Christian attitude about such matters: 'Having food and clothing, we will with these things be content.'" One of his greatest joys and endeavors is to, as he puts it, "attempt to be dad and mom to my four teenage children."]

99. The New International Dictionary of New Testament Theology (CD ROM Version) – Re: Tithing:

For the early Fathers of the Church, as for the writers of the NT, the tithe was a thing of the past; a new principle for giving was guiding them now and propelling them to share--the goodness of God and the inward compulsion of the Holy Spirit.

100. G. Friesen and R. Maxson - Decision Making and The Will of God (p.374):

As the Christian responds to the grace of God by being a good steward of his money, he determines the distribution of his money according to biblical priorities. In general, the order of his giving moves outward, with those who are closest to him having the priority of provision: the immediate family, the extended family, the work of the local church, the work of gospel proclamation, and finally, the relief of needy believers, then unbelievers

101. F. F. Bruce - Answers To Questions (p.243):

Each Christian must come to a conscientious decision on this subject before God, and not be content to submit to the dogmatic statements of others; and it will be surprising if grace does not impel him to give a larger proportion than ever the law demanded.

102. Kennedy, James (Presbyterian TV preacher) - Tithing Pamphlet (p.63);

please observe the note following Kennedy's comments:

1. The tithe was only from profit (no profit means no tithe).
2. The poor do not pay tithes.
3. The poor receive tithes.
4. Those who have no increase are not required to tithe.
5. Welfare recipients and those living off savings should not tithe.
6. Our FIRST economic duty is to pay family essentials.
7. Tithe-payers can give it directly to the poor if they choose.
8. Tithe-payers should only give SOME of it to the local church.
9. Situation ethics determine whether or not tithes should be paid.
10. "God wants you to assign a high priority to taking care of family needs.
11. Churches should allow tithes to be paid in the form of work performed
12. Tithes are only on what is left after necessary expenses and after taxes.
13. "In light of these biblical principles, I encourage believers to tithe."

[Note: Kennedy takes a "middle" position that tithes should be paid on whatever remains AFTER all essential bills have been paid. See full discussion of this detail on Russell Kelly's website. Here is the key to understanding Kennedy's position. He first wants his audience to read the previous statements which, very honestly, do NOT place him in the tithe-teaching camp at all! He says, "In light of these Biblical principles I encourage believers in Christ to tithe."]

103. **Klein, William W., Craig L. Blomberg, and Robert L. Hubbard, Jr., - Introduction to Biblical Interpretation (p.206) *emphasis added*:**

Just as poor people could offer less costly sacrifices in those days (Lev. 12; cf. Luke 2:24), so Christians should not require identical levels of giving from all believers today. In fact the N.T. does not promote a fixed percentage of giving. We may better capture the spirit of N.T. giving through what R. Sider calls 'graduated tithing,' by which the more one makes, the higher percentage one ought to give to the Lord's work, and especially to helping the poor (1 Cor. 16:2; 2 Cor. 8:12-15).

Other Major Church Colleges, Ministries and Seminaries that Oppose Tithing:

Dallas Theological Seminary, Charles R. Swindoll, President
Masters Seminary, John MacArthur
Moody Bible Institute
Talbot Bible College
Wheaton College

Sword Ministries, Atlanta, GA, Reconsidering Tithing, Kluane Spake Ph.D.
Word International Ministries - Singapore) (per Butch Yu)
World Ministries International, (per Prophet Jonathan Hansen)
Worldwide Church of God (new): recommends Russell Kelly's book

The Source Website of This Document Can Be Found At: <http://tithing.truthforfree.com>

DISCLAIMER:

All quotes displayed on this page are gathered from personal research and from actual resources. All quotes are displayed exactly as they were printed from the third-party source materials; however, since they were typed by hand this may constitute some minor errors... For this reason all information is deemed generally reliable, but not guaranteed and should be independently verified. This page is intended for personal, non-commercial use only. This page does contain reference to some copyrighted material. This material is made available in an effort to advance understanding of Christian issues. We believe this constitutes a "fair use" of any such copyrighted material as provided for in section 107 of the US Copyright Law. In accordance with Title 17 U.S.C. Section 107, the material on this site is distributed without profit to those who have expressed a prior interest in receiving the included information for educational purposes. For more information go to: <http://www.law.cornell.edu/uscode/17/107.shtml>. If you wish to use copyrighted material from this site for purposes of your own that go beyond "fair use", you must obtain permission from the copyright owner. TruthForFree.com is not responsible for misuse of content by visitors of this website. Please, before using quotes from this website, we ask that you verify the content and request permission from the source itself. Thank you for your consideration. Some of the opinions expressed by various authors mentioned on this page may not necessarily reflect the same opinions of the TruthForFree website. Any questions, comments, copyright concerns, or reports of inaccuracies concerning the content on this page should be directed to [the webmaster](#). © 1995-2007 TruthForFree.com. All rights reserved. Please do not reproduce without permission.