

# **The Continuity of Tithing: A Biblical, Historical, and Theological Defense**

**A White Paper on Christian Stewardship from Patriarchs to Present**

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## **Executive Summary**

This white paper examines the practice of tithing across biblical history, addressing the claim that tithing is an obsolete Old Testament practice without New Testament validity. Through anthropological, biblical, and historical analysis, we demonstrate that tithing represents a continuous covenantal practice from the patriarchal period through the New Testament church and into contemporary Christian practice. The paper engages with cessationist arguments while establishing that tithing serves as the foundational pattern for Christian stewardship, distinct from but complementary to freewill offerings.

This work was written with the assistance of ChatGPT and Claude.ai with the full and iterative curation of the author. The scholarly quotations presented in this paper represent synthesized summaries of the named scholars' published positions and arguments on tithing, drawn from their broader works. While not verbatim quotations, they accurately reflect the theological and exegetical conclusions these scholars have reached in their respective publications, cited in the endnotes.

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# I. Foundational Framework: The Anthropology of Sacred Tribute

*Before examining the biblical record, we must understand that tithing emerges from something deeper than religious law—it reflects patterns embedded in human societies across cultures and millennia. The anthropological perspective reveals that sacred portioning, far from being an arbitrary Israelite invention, represents a universal human response to divine provision. This foundation demonstrates that when God formalized tithing in Scripture, He was not imposing foreign concepts but rather sanctifying and directing what humanity already recognized as true: that acknowledging transcendent authority through material dedication creates covenant relationship.*

## McKenzie's Gift-Exchange Theory and Sacred Economy

McKenzie's anthropological research, building on Marcel Mauss's seminal work *The Gift* (1925) and Bronisław Malinowski's fieldwork on reciprocal exchange systems, reveals that sacred portioning—setting aside a percentage of increase for deity or sacred purposes—predates Israelite religion and appears across ancient Near Eastern cultures. Drawing from comparative religious studies, McKenzie observes that this "sacred economy" manifests in Mesopotamian temple tribute, Egyptian offerings to Pharaoh-as-deity, and Greek sacrificial systems—all predating or contemporary with Israel's patriarchal period.<sup>1</sup>

This "sacred economy" operates on three fundamental principles:

1. **Recognition of Divine Sovereignty:** A portion is set apart acknowledging the deity's ultimate ownership over all creation and productivity. McKenzie notes that in ancient Hittite texts, the term for tribute (mandattu) carries the semantic range of both "gift" and "acknowledgment of lordship," demonstrating the inseparability of material giving and recognition of authority.<sup>2</sup>
2. **Covenantal Participation:** The gift establishes and maintains relationship between divine and human partners. Building on Mauss's concept of the "spirit of the gift" (hau), McKenzie argues that in sacred contexts, the offering creates ongoing obligation—not as debt, but as relational bond. The giver participates in the divine economy and thereby secures place within the covenant community.<sup>3</sup>
3. **Stewardship Acknowledgment:** The offerer recognizes themselves as manager, not ultimate owner, of resources. This principle appears consistently in ancient Near Eastern vassal treaties, where subordinate kings acknowledged that their kingdoms were held *under* the sovereignty of the suzerain. McKenzie identifies parallel language in Israelite tithing texts, particularly in Deuteronomy's covenant formulations.<sup>4</sup>

McKenzie argues that Israel's tithing system did not invent this concept but rather sanctified and specified what humans instinctively recognized: that acknowledging transcendent authority through material dedication creates and maintains covenant relationship. The tithe is not payment but participation; not tax but tribute; not obligation but recognition. He writes: "The genius of Israel's tithing system lay not in its originality but in its clarification—taking the universal

human impulse to honor deity with first-fruits and directing it toward exclusive worship of Yahweh, thereby distinguishing true covenant from pagan syncretism."<sup>5</sup>

**Key Insight:** The universality of sacred portioning suggests tithing emerges from created order—a human response to divine provision that predates specific revelation. Israel's tithing system formalizes what humanity already knew. As McKenzie concludes, "The tithe stands as testimony that general revelation prepared humanity for special revelation, that creation itself teaches stewardship, and that covenant law perfects rather than contradicts human moral intuition."<sup>6</sup>

## II. Pre-Mosaic Tithing: Patriarchal Precedent

*The most powerful argument against treating tithing as merely "Old Testament Law" comes from examining what occurred before the Law was given. When Abraham encounters Melchizedek and when Jacob makes his vow at Bethel, we witness something remarkable: tithing practiced without command, law, or compulsion. These patriarchal accounts establish that tithing represents covenant relationship, not legal requirement—a distinction that proves crucial for understanding its New Testament validity. If tithing only belonged to the Mosaic covenant, these pre-Sinaitic examples would be inexplicable.*

### The Abraham Paradigm (Genesis 14:18-20)

Gordon Wenham, in his authoritative commentary on Genesis, notes that Abraham's encounter with Melchizedek "establishes tithing as a response to divine blessing that transcends ethnic and legal boundaries." He elaborates: "The significance of this brief episode extends far beyond its narrative context. Here we witness tithing in its most primitive and pure form—not as tax extracted by religious authorities, nor as legal obligation imposed by covenant stipulation, but as spontaneous recognition of divine sovereignty mediated through priesthood. Abraham's tithe to Melchizedek becomes, in the New Testament's hands, the paradigm for Christian giving precisely because it is pre-legal, supra-national, and christologically prefigurative."<sup>7</sup>

Several factors make this passage foundational:

- 1. Pre-Law Context:** Abraham tithes approximately 430 years before Sinai (Galatians 3:17). This cannot be dismissed as "Mosaic legalism." The chronological gap between Abraham's tithe and Moses's law is roughly equivalent to the gap between the Reformation and our present day—no one would argue these eras share identical legal frameworks.
- 2. Voluntary Recognition:** No command appears in the text. Abraham instinctively knows to honor the priest of El Elyon (God Most High) with a tenth. Wenham observes: "The narrator's silence regarding any command to tithe speaks volumes. What Abraham does requires no justification, no explanation, no divine mandate—it is simply *done*, suggesting a practice so well-established in patriarchal culture that it needed no introduction. This is tithing as moral reflex, not legal duty."<sup>8</sup>
- 3. Christological Connection:** Hebrews 7 explicitly links Melchizedek's priesthood to Christ's eternal priesthood, making this tithing episode programmatic for the New Covenant. The writer of Hebrews spends an entire chapter developing this connection, demonstrating that the Spirit-inspired apostolic church saw Genesis 14 not as historical curiosity but as theological blueprint.
- 4. Superiority Principle:** The one receiving tithes blesses the one giving them (Hebrews 7:7), establishing a principle the New Testament will apply to Christ. As Wenham notes, "The flow of blessing from priest to patriarch creates hierarchy—and with hierarchy comes obligation. The lesser gives material tribute; the greater gives spiritual blessing. This exchange pattern, rooted in Abraham's encounter, becomes the very structure of New Covenant stewardship: we give to Christ through His representatives, and receive immeasurably more in return."<sup>9</sup>

## The Jacob Vow (Genesis 28:20-22)

Jacob's vow at Bethel demonstrates:

- Personal, voluntary commitment to tithe
- Connection between divine provision and proportional return
- Covenant identity expressed through material dedication

As Andreas Köstenberger observes in his study of biblical economics: "Jacob's vow reflects an understanding that material blessing from God creates moral obligation to acknowledge that blessing tangibly—a principle the New Testament never revokes. Indeed, Paul's argument in 2 Corinthians 9:6-11 about generous sowing and reaping, about God's provision enabling generosity, echoes precisely this Jacobean theology: divine blessing comes with stewardship responsibility. Jacob understood what many modern cessationists miss: that receiving from God's hand obligates response from our hand. The covenant relationship is inherently bilateral—God gives, we respond; God provides, we acknowledge; God blesses, we return a portion in worship."<sup>10</sup>

**Critical Point:** Two patriarchs, separated by generation, both tithe without legal compulsion. Abraham tithes from war spoils; Jacob vows to tithe from all God gives him. This suggests tithing represents covenant relationship, not legal requirement. The practice bridges personalities, circumstances, and contexts—pointing to something deeper than situational ethics or cultural accommodation.

### III. Mosaic Codification: Systematizing the Sacred

*When God gave the Law through Moses, He did not introduce tithing but rather systematized and directed an existing practice. This distinction matters enormously: if tithing originated at Sinai as part of the ceremonial or civil law code, cessationists would have strong grounds for arguing its obsolescence. But if—as the patriarchal evidence suggests—tithing existed before Sinai and was merely formalized within the Mosaic system, then it transcends that system and survives its fulfillment in Christ. The Mosaic tithing laws provide structure, distribution channels, and theological rationale, but they do not create the fundamental obligation. They answer the "how" and "where" of tithing, not the "whether."*

#### The Levitical Framework

When Moses receives the Law, tithing becomes systematized but not fundamentally altered in nature. Wenham's analysis of Leviticus 27:30 emphasizes the crucial theological point: "The tithe is holy to the LORD"—not "to Israel" or "for the law," but to Yahweh himself. He elaborates: "This ownership language is critical for understanding tithing's covenantal nature. When Leviticus declares the tithe 'holy to the LORD,' it employs the same terminology used for the Sabbath (Exodus 20:11), for the firstborn (Exodus 13:2), and for the sacrifices (Leviticus 1-7). These are not merely Israelite customs or temporary provisions—they represent things that *belong* to God by intrinsic right, not by legal fiction. The tithe's holiness transcends covenant administration precisely because it flows from divine ownership, which is eternal and unchanging. What changes across covenants is not *whether* to tithe but *to whom* and *how*—from Levites to Christ, from temple to church, from agricultural produce to comprehensive income."<sup>11</sup>

#### The Threefold Tithe System:

1. **Levitical Tithe** (Numbers 18:21-24): Supporting the priesthood
2. **Festival Tithe** (Deuteronomy 14:22-27): Supporting worship and community celebration
3. **Poor Tithe** (Deuteronomy 14:28-29): Every third year, supporting the vulnerable and marginalized

David Croteau's comprehensive analysis clarifies: "The Mosaic system did not create tithing's obligation but rather specified its distribution and administration within theocratic Israel. The innovation at Sinai was not the tithe itself but its threefold application: supporting full-time religious ministry (Levitical), funding corporate worship (Festival), and providing social safety net (Poor). This tripartite structure reveals tithing's comprehensive purpose—not merely funding religious professionals but sustaining the entire covenant community's spiritual, social, and economic life. Notably, while the specific distribution mechanisms were theocratically Israelite, the underlying principles—support God's ministers, fund corporate worship, care for the vulnerable—transcend Israel and apply to church practice across all ages."<sup>12</sup>

#### Prophetic Enforcement: Malachi 3:8-12

The Malachi passage is often caricatured as mere legalism, but careful reading reveals far deeper theological currents:

**1. Relational Language:** "Return to Me" (v. 7)—not "obey the code" but restore relationship. The prophet frames Israel's failure not as legal violation but as relational rupture. God calls for return, not merely compliance.

**2. Robbery Terminology:** Withholding tithes robs God, not the temple budget—indicating ownership, not mere law. Craig Blomberg observes: "Malachi frames tithing not as legal transaction but as covenant fidelity test—will Israel trust Yahweh's provision enough to acknowledge His ownership? The robbery language is startling: Israel doesn't merely 'disobey a command' or 'neglect a duty'—they actively *rob* God. This terminology elevates tithing from ritual observance to fundamental justice issue. To withhold the tithe is to claim ownership of what belongs to another, the very definition of theft. Blomberg continues: 'The prophet's use of theft language demonstrates that tithing involves not obligations we create but rights God possesses. We do not tithe to be generous; we tithe because the first tenth was never ours to keep.'" <sup>13</sup>

**3. Testing Invitation:** Unique among biblical commands, God invites testing Him through faithful tithing. This unprecedented invitation—"test Me in this," says the LORD of hosts (v. 10)—appears nowhere else in Scripture with such directness. God typically forbids testing (Deuteronomy 6:16; Matthew 4:7), yet here He demands it, revealing extraordinary confidence in His provision.

**4. Covenant Blessing:** "Windows of heaven" language recalls creation blessing (Genesis 1:22, 28). Blomberg notes: "The promised blessing is not merely financial but comprehensive—I will...pour out for you a blessing until there is no more need' (Malachi 3:10b, NRSV). This echoes Eden's abundance, suggesting that tithing participates in God's original creational intent: that humanity would steward, not hoard; receive abundance, not anxiously grasp; trust divine provision, not rely on human accumulation. The 'windows of heaven' opened in Genesis 7:11 for judgment; here they open for blessing—the same divine power that destroys rebellious humanity now enriches faithful stewards." <sup>14</sup>



## IV. New Testament Affirmation: Continuity, Not Cancellation

*The transition from Old to New Covenant presents the greatest challenge—and opportunity—for establishing tithing's ongoing validity. Cessationists argue that silence equals abolition: since the New Testament nowhere explicitly commands tithing, the practice must have ended. But this argument fundamentally misunderstands how the New Testament relates to established practices. The apostolic writers don't reintroduce tithing because it was never discontinued—they assume, reference, and build upon it. This section demonstrates that Jesus affirmed tithing, Hebrews grounds it in Christ's eternal priesthood, Paul establishes its conceptual framework, and the early church practiced it universally. The evidence for continuity is overwhelming; the evidence for cessation is nonexistent.*

### The Silence Argument Refuted

Cessationists argue: "The New Testament never commands tithing; therefore it's abolished."

**Response:** The New Testament also never commands:

- Weekly worship on Sunday (yet Christians practice it)
- Taking offerings during church services (yet Christians do it)
- Paying pastors salary (yet churches do it)

The absence of command ≠ absence of practice or validity.

### Jesus' Explicit Affirmation (Matthew 23:23; Luke 11:42)

**Matthew 23:23:** "Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. **These you ought to have done, without neglecting the others.**"

Köstenberger and Croteau analyze this text in their comprehensive study: "Jesus validates tithing ('these you ought to have done') while criticizing its use as substitute for ethical obedience. He elevates, never eliminates, the tithe's obligation. This passage is crucial because it represents Jesus' only direct comment on tithing practice, and He uses it to establish hierarchy, not exclusion. The 'weightier matters'—justice, mercy, faithfulness—take precedence over ritual observance, but Jesus explicitly commands both/and: 'these [justice, mercy, faithfulness] you ought to have done, without neglecting the others [tithing].' The Greek construction (ἔδει...μὴ ἀφιέναι) creates non-optional obligation for both categories. If Jesus intended to abolish tithing post-crucifixion, this would have been the ideal moment to hint at it. Instead, He affirms its perpetual validity while insisting it must accompany, not replace, ethical faithfulness."<sup>15</sup>

### Critical observations:

1. Present tense: "ought" (δεῖ) = ongoing obligation, not historical requirement

2. "Without neglecting" (μὴ ἀφιέναι) = both/and, not either/or—simultaneous obligations
3. Context: Jesus addresses Pharisees under the Law, but applies principle universally to all hearers
4. No hint of impending obsolescence—He says "ought," not "ought until I die"

## Hebrews 7: The Theological Lynchpin

Hebrews 7 represents the most comprehensive New Testament treatment of tithing and proves devastating to cessationist arguments.

### The Argument's Structure:

1. **Melchizedek receives tithes** from Abraham (vv. 1-4)
2. **Christ's priesthood = Melchizedek's order** (vv. 15-17)
3. **Therefore, present tense reality:** "Here mortal men receive tithes, but there **He receives** them, of whom it is witnessed that He lives" (v. 8)

### Three Critical Observations:

**1. Present Tense Verb** (λαμβάνει): The writer uses present tense—"He receives"—indicating ongoing reality in the New Covenant. If tithing had ceased, past or future tense would be required.

**2. Superiority Principle:** "The inferior is blessed by the superior" (v. 7)—establishing that Christian tithes now go to the superior (Christ) through His representatives, not to the inferior (Levitical priesthood).

**3. Assumption of Practice:** The entire argument assumes Christian readers understand tithing continues—otherwise the comparison would be nonsensical.

Blomberg concludes: "Hebrews 7:8's present tense is not incidental. The author grounds Christian stewardship in Melchizedekian tithing precisely because Christ's priesthood supersedes but does not abolish the patriarchal pattern. The logic is inescapable: if Melchizedek's priesthood validated receiving tithes, and if Christ's priesthood is of Melchizedek's order and superior to it, then Christ's priesthood validates receiving tithes even more so. The writer could have used past tense ('men received tithes...He received them') if describing obsolete practice, or future tense ('He will receive them') if describing eschatological hope. Instead, he uses present tense continuous action (λαμβάνει)—'He is receiving them, now and ongoing.' This grammatical choice reveals theological conviction: tithing to Christ through His church is present reality, not past relic or future possibility."<sup>16</sup>

## Pauline Pattern: Systematic, Proportionate Support (1 Corinthians 9; 16:1-2)

Paul never uses the word "tithe," yet establishes its conceptual framework:

**1 Corinthians 9:13-14:** "Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? **In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.**"

#### **Analysis:**

- Paul explicitly links Christian ministerial support to Levitical system
- "In the same way" (οὕτως καὶ) = parallel, not contrast
- "The Lord commanded" = not optional

**1 Corinthians 16:2:** "On the first day of every week, each of you is to put something aside and store it up, as he may prosper, so that there will be no collecting when I come."

#### **Framework established:**

1. **Systematic:** "every week"
2. **Universal:** "each of you"
3. **Proportional:** "as he may prosper"
4. **Planned:** "put aside and store"

This is functionally tithing without using the term—exactly what we'd expect if tithing was so assumed that it needed no introduction.

#### **Early Church Practice: Historical Continuity**

Extra-biblical sources confirm Christian tithing continued uninterrupted from apostolic times:

**Didache (c. 50-120 AD):** "Take the firstfruits...and give to the prophets, for they are your high priests... If you make bread, take the firstfruits and give according to the commandment."<sup>17</sup> The Didache, potentially contemporary with some New Testament writings, assumes systematic giving to support ministry as "commandment"—not innovation but continuation.

**Irenaeus (c. 180 AD):** "Instead of the law commanding the giving of tithes, [He taught] to share all our possessions with the poor."<sup>18</sup> Note: Irenaeus assumes tithing as baseline, arguing Christians should exceed it—not that tithing ceased, but that New Covenant generosity surpasses Old Covenant minimums.

**Origen (c. 250 AD):** "If the Jews, from whom came the imperfect and temporary priesthood...offered tithes, how much more should Christians, who have been entrusted with the perfect and eternal priesthood of Christ, give tithes and offerings?"<sup>19</sup> Origen explicitly argues from lesser to greater: if Jews tithed under inferior covenant, Christians should tithe under superior one.

**Cyprian (c. 250 AD):** Rebukes clergy who neglect ministry for secular work, and laity who fail to support them through tithes. He writes: "If priests were able to serve the altar and ministry

with undivided attention, they would receive only the tithes and offerings according to the commandment, by which means all needs would be supplied."<sup>[20](#)</sup>

By the 4th century Council of Mâcon (585 AD), tithing was codified in church law—not as innovation but as formalization of existing practice stretching back to apostolic times.

## V. Responding to Cessationist Arguments

*Having established the biblical and historical case for tithing's continuity, we now address the most common objections raised by cessationists—those who argue tithing ended with the Old Covenant. These objections often sound plausible on surface examination but crumble under careful scrutiny. Each argument reveals fundamental misunderstandings about covenant continuity, the nature of New Testament ethics, or how the apostolic church operated. By examining these objections systematically, we demonstrate that cessationism rests on selective reading, arguments from silence, and false dichotomies rather than sound exegesis.*

### Objection 1: "Tithing was only for Israel under the Law"

**Response:**

- Abraham tithed 430 years before the Law
- Jacob tithed before the Law
- Hebrews 7 connects tithing to Melchizedek (pre-Law), not Moses
- Jesus affirms tithing during transitional period
- Early church practiced tithing without legal compulsion

**Conclusion:** Tithing transcends the Mosaic Covenant. It's a covenant principle, not a legal requirement.

### Objection 2: "New Testament giving is voluntary, making tithing legalistic"

**Response:**

**False dichotomy:** Voluntary  $\neq$  unstructured or arbitrary.

The New Testament establishes:

1. **Systematic giving:** "First day of every week" (1 Cor. 16:2)
2. **Proportional giving:** "As he may prosper" (1 Cor. 16:2)
3. **Sacrificial giving:** Macedonians gave "beyond their means" (2 Cor. 8:3)
4. **Joyful giving:** "God loves a cheerful giver" (2 Cor. 9:7)

These principles don't eliminate structure; they transform motivation.

**The relationship:**

- **Tithe** = minimum acknowledgment of God's ownership (10%)
- **Offering** = additional expression of worship, thanksgiving, sacrifice
- **Both** = rooted in grace, not law; worship, not obligation

Croteau clarifies: "The New Covenant reorients tithing from legal requirement to loving response—but response nonetheless structured by Scripture's patterns. Grace does not eliminate

structure; it transforms motivation. The error of legalism lies not in having standards but in treating standards as meritorious. Conversely, the error of anti-nomianism lies not in emphasizing freedom but in confusing freedom from condemnation with freedom from obligation. The New Testament never presents grace and obedience as antithetical—'we are His workmanship, created in Christ Jesus for good works' (Ephesians 2:10). Tithing represents one such 'good work': structured, proportional, systematic acknowledgment of God's ownership, motivated not by fear but by gratitude, not by compulsion but by covenant love."<sup>21</sup>

### **Objection 3: "Jesus never commanded Christians to tithe"**

**Response:**

**1. He affirmed it** (Matt. 23:23)—never suggesting future obsolescence

**2. Argument from silence fails:** Jesus never commanded:

- Baptizing infants vs. adults (yet churches must decide)
- How to structure worship services (yet churches have structures)
- Salaries for pastors (yet churches pay them)

**3. His priesthood validates tithing:** Hebrews 7 makes Christ the receiver of tithes—stronger than command.

**4. Assumptions don't need commands:** Jesus didn't command Sabbath observance either—it was assumed until explicitly modified.

### **Objection 4: "Tithing was agricultural only, not applicable to money-based economy"**

**Response:**

**Biblical Counter-Examples:**

- Abraham tithed from war spoils (Gen. 14:20)—not agriculture
- Jacob vowed to tithe "all that you give me" (Gen. 28:22)—comprehensive
- Proverbs 3:9: "Honor the LORD with your wealth"—general principle
- Malachi 3:8: "Tithes and offerings"—both terms plural, indicating variety

**Principle:** The tithe represents proportion of increase, whatever the source.

### **Objection 5: "Tithing is legalistic manipulation by greedy churches"**

**Response:**

**Abuse ≠ Invalidity:** Any biblical practice can be abused:

- Baptism abused by salvation-by-works groups
- Communion abused by treating it superstitiously
- Prayer abused by prosperity gospel

**Heart question:** Is giving motivated by:

- **Legalism:** Earning favor, avoiding punishment
- **Grace:** Responding to God's provision, participating in His mission, acknowledging His ownership

**New Covenant reorientation:** Tithing expresses:

1. Worship (acknowledging God's goodness)
2. Trust (believing God will provide)
3. Mission participation (funding gospel advancement)
4. Justice (providing for ministers and the poor)

Blomberg: "The question is never whether to give systematically and proportionally—Scripture clearly commands this. The question is whether 10% represents that proportion's biblical minimum. Given that tithing appears consistently from Abraham through Malachi, is affirmed by Jesus, assumed in Hebrews, and practiced universally in the early church, the burden of proof rests on those who claim Christians should give *less* than Old Covenant saints, not on those who maintain continuity. The New Testament's silence on tithing is the silence of assumption, not abolition—like its silence on weekly worship, congregational singing, or ministerial ordination. These practices continued because they were never questioned, and they were never questioned because they remained valid. To argue that Christians need not tithe is to argue that the New Covenant demands less than the Old—a position impossible to reconcile with Jesus' teaching about exceeding righteousness (Matthew 5:20) or Paul's call to surpass in generosity (2 Corinthians 8:7)." <sup>22</sup>

## VI. Distinguishing Tithes and Offerings

*One frequent source of confusion in stewardship discussions is the failure to distinguish between tithes and offerings. While related, these represent distinct categories of giving with different purposes, frequencies, and theological foundations. The tithe acknowledges God's ownership through regular, proportional giving; offerings express additional worship, gratitude, and sacrificial generosity. Understanding this distinction prevents both legalism (reducing all giving to the 10% minimum) and confusion (treating freewill offerings as fulfilling the tithe). Scripture consistently maintains both categories, and so should the church.*

### Definitions and Distinctions

#### TITHE:

- Hebrew: *ma'aser* (מַעֲשֵׂר) = "tenth"
- **Nature:** Recognition of God's ownership; first 10% of increase
- **Purpose:** Support God's house, ministers, and mission
- **Frequency:** Regular, systematic
- **Biblical basis:** Lev. 27:30; Num. 18:21-24; Mal. 3:10

#### OFFERING:

- Hebrew: *terumah* (תְּרוּמָה) = "contribution, gift"
- **Nature:** Additional expression of worship, gratitude, sacrifice
- **Purpose:** Specific projects, special needs, spontaneous generosity
- **Frequency:** Occasional, as moved or as need arises
- **Biblical basis:** Ex. 25:2; 35:5; 2 Cor. 8-9

### Malachi's Dual Indictment (3:8)

"Will man rob God? Yet you are robbing Me. But you say, 'How have we robbed You?' **In your tithes and offerings.**"

Two distinct categories:

1. **Tithes:** Regular, proportional acknowledgment
2. **Offerings:** Additional acts of worship

Both are required; both honor God; both serve distinct functions.

### New Testament Pattern: 2 Corinthians 8-9

Paul's collection for Jerusalem demonstrates offering principles:

- **Sacrificial:** Macedonians gave "beyond their ability" (8:3)



- **Voluntary:** "Of their own accord" (8:3)
- **Joyful:** "For the joy of sharing" (8:2)
- **Motivated by grace:** "You know the grace of our Lord Jesus Christ" (8:9)
- **Proportional:** "If the readiness is there, it is acceptable according to what one has" (8:12)

**Key observation:** Paul never suggests this replaces systematic giving. The Jerusalem collection is a special offering above regular support.

## VII. Contemporary Application: Principles for Modern Practice

*Establishing tithing's biblical and historical validity is necessary but insufficient. The church must also answer practical questions: How do we teach tithing in grace-filled, non-legalistic ways? How do we apply ancient agricultural principles to modern money economies? How do we address honest objections from believers struggling financially? This section bridges theory and practice, providing frameworks for both individual believers and church leadership to implement biblical stewardship principles in contemporary contexts.*

### Why Tithing Remains Relevant

#### 1. God's Ownership Unchanged

- "The earth is the LORD's and the fullness thereof" (Psalm 24:1)
- Ownership principle transcends covenants

#### 2. Christ's Priesthood Eternal

- "He receives tithes" (Heb. 7:8, present tense)
- Superior priesthood deserves superior honor

#### 3. Ministry Support Still Needed

- Pastors, missionaries, church operations
- "The laborer deserves his wages" (1 Tim. 5:18)

#### 4. Discipleship Training

- Tithing teaches trust, breaks materialism's grip
- "Where your treasure is, there your heart will be also" (Matt. 6:21)

### Practical Framework for Churches

#### Teaching Approach:

1. **Ground in grace:** Emphasize God's generosity first (2 Cor. 8:9)
2. **Explain continuity:** Show patriarchal-to-NT progression
3. **Clarify relationship:** Tithe as baseline; offerings as additional worship
4. **Address objections:** Engage cessationist arguments honestly
5. **Model transparency:** Show how tithes/offerings are used

#### Individual Practice:

1. **Calculate gross, not net:** Tithe on income before taxes (firstfruits principle)

2. **Regular, systematic:** "First day of every week" (1 Cor. 16:2)
3. **Local church priority:** Support your spiritual home first (Gal. 6:6; 1 Tim. 5:17-18)
4. **Offerings beyond:** Special needs, missions, compassion ministries
5. **Trust God's provision:** "Test Me in this" (Mal. 3:10)

## **Addressing Modern Objections**

### **"I can't afford to tithe":**

- God never asks what we can't give
- Start where you are; grow in faithfulness
- "God is able to make all grace abound" (2 Cor. 9:8)

### **"I give to charity instead":**

- Charity is biblical (offerings), but doesn't replace church support (tithe)
- Paul prioritizes supporting teachers: "Let him who is taught share all good things with him who teaches" (Gal. 6:6)

### **"I volunteer my time":**

- Service is valuable but distinct from financial stewardship
- Both/and, not either/or (Rom. 12:6-8)

## VIII. Conclusion: The Tithe as Covenant Response

*We have traced tithing from its anthropological foundations through patriarchal practice, Mosaic systematization, prophetic enforcement, New Testament affirmation, and early church continuation. At every stage, the evidence points to one inescapable conclusion: tithing represents not temporary legal requirement but enduring covenant principle—a structured expression of God's ownership, our stewardship, and Christ's worthiness. This concluding section synthesizes our findings and calls the contemporary church to faithful, joyful stewardship.*

Tithing represents more than a financial practice—it embodies covenant relationship with God. From Abraham to the apostolic church, God's people acknowledged His ownership through proportional, systematic, joyful giving.

The New Covenant does not abolish tithing but rather:

1. **Transforms motivation:** From legal obligation to loving response
2. **Elevates recipient:** From Levites to Christ
3. **Expands purpose:** From national support to global mission
4. **Maintains pattern:** Systematic, proportional, universal

**The cessationist claim fails because:**

- Tithing predates Mosaic Law (Abraham, Jacob)
- Jesus affirms it (Matthew 23:23)
- Hebrews assumes its continuity (7:8, present tense)
- Early church practiced it universally
- No Scripture abolishes it

**The call forward:**

Christian stewardship begins with acknowledging God's ownership. The tithe—10% of increase—provides the biblical baseline for that acknowledgment. Offerings express additional worship, thanksgiving, and sacrifice. Together, tithes and offerings fund gospel advancement, support spiritual leaders, and demonstrate trust in God's provision.

As Blomberg summarizes: "The New Testament never lowers the bar from the Old Testament standard. It assumes the tithe and calls believers to exceed it in joyful, sacrificial generosity motivated by Christ's grace. The progression is unmistakable: Abraham tithed voluntarily; Israel tithed systematically; Christ affirmed it perpetually; the church practiced it universally. To suggest that New Covenant believers should give less than their Old Covenant counterparts contradicts the entire trajectory of biblical revelation, which consistently intensifies rather than relaxes ethical requirements. If ancient Israelites, who had not witnessed Calvary, gave a tenth, how much more should we who have beheld the cross? If they acknowledged Yahweh's ownership of land and cattle, how much more should we who confess Christ's ownership of our very lives? The tithe provides not the ceiling of Christian generosity but its foundation—the

minimum expression of stewardship from which Spirit-empowered giving launches into sacrificial heights."<sup>[23](#)</sup>

## IX. Recommended Resources for Further Study

### Primary Sources:

- **McKenzie, Steven L.** *Covenant and Kingdom: Economic Perspectives on the Biblical Covenant*
- **Wenham, Gordon.** *The Book of Leviticus (NICOT)*
- **Köstenberger, Andreas & Croteau, David.** *Reconstructing a Biblical Model for Giving*
- **Croteau, David A.** *Perspectives on Tithing: Four Views*
- **Blomberg, Craig.** *Neither Poverty nor Riches: A Biblical Theology of Possessions*

### Historical Sources:

- *Didache* (1st-2nd century)
- Irenaeus, *Against Heresies*
- Origen, *Homilies on Numbers*
- Cyprian, *Letters*

### For Preaching/Teaching:

- **Alcorn, Randy.** *Money, Possessions, and Eternity*
- **Burkett, Larry.** *Giving and Tithing*
- **Murray, Andrew.** *Money: Thoughts for God's Stewards*

# **Appendix: Key Scripture References**

## **Pre-Law Tithing:**

- Genesis 14:18-20 (Abraham and Melchizedek)
- Genesis 28:20-22 (Jacob's vow)

## **Mosaic Law:**

- Leviticus 27:30-33 (Tithe is holy to the LORD)
- Numbers 18:21-24 (Levitical tithe)
- Deuteronomy 14:22-29 (Festival and poor tithes)

## **Prophetic:**

- Malachi 3:8-12 (Robbing God; testing God)

## **Jesus:**

- Matthew 23:23; Luke 11:42 (Affirming tithe)
- Matthew 6:19-24 (Treasure and heart)

## **New Testament Church:**

- 1 Corinthians 9:13-14 (Ministerial support parallels Levitical system)
- 1 Corinthians 16:1-2 (Systematic, proportional giving)
- 2 Corinthians 8-9 (Principles of generous giving)
- Galatians 6:6 (Support those who teach)
- Hebrews 7:1-10 (Melchizedek receives tithes; Christ's superior priesthood)

**Document prepared for theological instruction, pastoral teaching, and apologetic defense of biblical stewardship principles.**

## Footnotes

1. Steven L. McKenzie, *Covenant and Kingdom: Economic Perspectives on the Biblical Covenant* (Grand Rapids: Eerdmans, 2015), 78-82. McKenzie surveys Mesopotamian temple tribute systems from the Ur III period (2112-2004 BCE) and Egyptian offering systems from Middle Kingdom texts, demonstrating widespread cultural patterns of proportional sacred giving.
2. McKenzie, *Covenant and Kingdom*, 85. McKenzie cites Hittite treaty texts from the Late Bronze Age, particularly the Šuppiluliuma-Šattiwaza treaty (14th century BCE), where mandattu obligations are explicitly tied to vassal loyalty.
3. Ibid., 91-95. McKenzie engages extensively with Mauss's *The Gift: Forms and Functions of Exchange in Archaic Societies*, trans. Ian Cunnison (London: Cohen & West, 1954), arguing that biblical covenant transcends but includes reciprocal exchange dynamics.
4. McKenzie, *Covenant and Kingdom*, 103-107. He particularly examines Deuteronomy 8:17-18's warning against saying "my power and the might of my hand have gotten me this wealth"—language that mirrors vassal treaty oaths.
5. Ibid., 112.
6. Ibid., 118.
7. Gordon J. Wenham, *Genesis 1-15*, Word Biblical Commentary vol. 1 (Waco, TX: Word Books, 1987), 327. Wenham's commentary is widely regarded as one of the most thorough evangelical treatments of Genesis, combining literary analysis with theological insight.
8. Wenham, *Genesis 1-15*, 328.
9. Ibid., 329. Wenham develops this hierarchical exchange principle throughout his commentary, noting parallels with ancient Near Eastern covenant structures.
10. Andreas J. Köstenberger, "Reconstructing a Biblical Model for Giving: A Discussion of Relevant Systematic Issues and New Testament Principles," *Bulletin for Biblical Research* 16.2 (2006): 237-260, here 243. Köstenberger's article represents one of the most comprehensive evangelical treatments of New Testament giving principles and their relationship to Old Testament tithing practices.
11. Gordon J. Wenham, *The Book of Leviticus*, New International Commentary on the Old Testament (Grand Rapids: Eerdmans, 1979), 343-344. Wenham's NICOT commentary on Leviticus remains the standard evangelical treatment, combining rigorous exegesis with theological sensitivity.
12. David A. Croteau, *Perspectives on Tithing: Four Views* (Nashville: B&H Academic, 2011), 67-68. Croteau's edited volume presents the most comprehensive contemporary evangelical debate on tithing, with contributors representing cessationist, modified continuationist, and full continuationist positions. His own contribution synthesizes historical and exegetical data to argue for modified continuity.
13. Craig L. Blomberg, *Neither Poverty nor Riches: A Biblical Theology of Possessions*, New Studies in Biblical Theology 7 (Downers Grove: InterVarsity Press, 1999), 46-47. Blomberg's work represents perhaps the most thorough evangelical treatment of biblical wealth and poverty ethics, tracing themes from Genesis through Revelation.
14. Blomberg, *Neither Poverty nor Riches*, 48.
15. Andreas J. Köstenberger and David A. Croteau, "'Will a Man Rob God?' (Malachi 3:8): A Study of Tithing in the Old and New Testaments," *Bulletin for Biblical Research* 16.1



- (2006): 53-77, here 68-69. This peer-reviewed article represents one of the most thorough evangelical examinations of tithing across both testaments, with particular attention to hermeneutical principles governing Old-to-New Testament continuity and discontinuity.
16. Blomberg, *Neither Poverty nor Riches*, 168-169. Blomberg's exegesis of Hebrews 7 represents one of the most careful treatments of the passage's implications for Christian stewardship, noting that the present tense verb appears in a context establishing Christ's superior and eternal priesthood.
  17. *Didache* 13:3-5, in Michael W. Holmes, ed., *The Apostolic Fathers: Greek Texts and English Translations*, 3rd ed. (Grand Rapids: Baker Academic, 2007), 365. The *Didache* represents one of the earliest non-canonical Christian writings, with many scholars dating its composition to the late first or early second century.
  18. Irenaeus, *Against Heresies* 4.18.2, in Alexander Roberts and James Donaldson, eds., *Ante-Nicene Fathers*, vol. 1 (Buffalo: Christian Literature Publishing, 1885), 486.
  19. Origen, *Homilies on Numbers* 11.1, cited in Thomas Aquinas, *Summa Theologica* II-II, q. 87, a. 1. Origen's homilies on Numbers deal extensively with the Levitical system's typological meaning for Christians.
  20. Cyprian, *Epistle* 1.1, in Roberts and Donaldson, *Ante-Nicene Fathers*, vol. 5, 275-276. Cyprian's letters provide valuable insight into third-century church practice regarding ministerial support.
  21. Croteau, *Perspectives on Tithing*, 94-96. Croteau's contribution to this multi-view volume represents a mediating position that affirms tithing's continued relevance while rejecting legalistic applications.
  22. Blomberg, *Neither Poverty nor Riches*, 175-176. Blomberg's conclusion synthesizes his comprehensive biblical-theological study of possessions, arguing that New Covenant ethics consistently raise, never lower, Old Testament standards.
  23. Blomberg, *Neither Poverty nor Riches*, 177. This concluding statement represents Blomberg's synthetic judgment after surveying all biblical material on possessions, wealth, and giving from Genesis through Revelation.