

# Are Christians Required to Tithe?

**Q:** The tithe is clearly taught in the Old Testament, but in the New Testament it seems to be downplayed. Are those of us who give 10 percent of our income doing something not required?

—K. Dale Miller, Wilmore, Kentucky

**A:** A simple yes or no to this question would be horribly misleading. We know that the law of Moses mandated the tithe (see Lev. 27:30–33), at least in part to support the ministry of the Levites (Num. 18:21–24). Like many other laws, however, it was frequently observed in the breach, although the prophets insisted that failure to pay the tithe was nothing less than robbing God (Mal. 3:6–12).

There were also offerings to be paid. Moreover, faithful Israelites were to be generous with their alms, so that the poor of the land were supported.

In practice, the prophets found themselves inveighing against greed and social injustice (e.g., Amos) and against a raw form of capitalism that squeezed out the poor (Isa. 5:8–10). In other words, even within the Old Testament we should be careful not to isolate the tithe from broader demands of generosity and social justice.

The only passage in the New Testament that explicitly authorizes the tithe does so in a rather backhanded way: “Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices . . . . But you have neglected the more important matters of the law—justice, mercy, and faithfulness. You should have practiced the latter, without neglecting the former” (Matt. 23:23, NIV).

Jesus’ primary point, of course, is to criticize the scrupulous tithing of even a few herbs grown in the back garden if it is at the expense of fundamental issues of justice, integrity, and mercy. But one might have expected Jesus to say, “You should have practiced the latter, and let the herbs take care of themselves”—or something equally dismissive. Instead, he says, “You should have practiced the latter, *without neglecting the former.*”

After the Cross and the Resurrection, the New Testament provides no passage with the same explicit conclusion. That raw fact leads to all the usual debates about the nature of the continuity and discontinuity between the old and new covenants.

Does the tithe continue as a divine mandate because it has not been explicitly abrogated? Or is it part of the “old order” that is passing away?

However we resolve that broad question, all sides agree that some New Testament writers insist that

Christians be a giving, generous people (1 Tim. 6:18). So, at very least, we must insist that believers under both covenants are expected to give generously.

Some may wonder, *Is the dispute about nothing more than the amount? Is there something about 10 percent that is entrenched in moral law?*

The following two points will help focus the issue.

1. *Beware of pride.* There is always a great spiritual danger in thinking that if in some area we have satisfied a specific, concrete demand we have done everything that God requires. Ten percent is a lot of money to some folks; to others it’s not very much. Isn’t that one of the lessons to be learned from Jesus’ comments about the widow’s mite? To suppose that God demands 10 percent—and nothing more—can itself foster a remarkably independent and idolatrous attitude: “This bit is for God, and the rest is mine by right.” Likewise, if you choose to give more than 10 percent, you may become inebriated from the contemplation of your own generosity.

2. *Remember why you’re giving.* A strictly legal perspective on giving soon runs into a plethora of complicated debates. Is this 10 percent of gross income or of net? How does this play out in a country where a progressive income-tax system rises to 90 percent of income? If we choose to tithe from our net income, are we talking “take-home pay” only, or does it include what is withheld for medical insurance and retirement benefits?

It would be easy to list such questions for a page or two without ever asking, “How can I manage my affairs so that I can give more?” That is surely a better question than “What’s the correct interpretation so that I can do whatever’s required and then get on with my life?”

Christians will want to acknowledge with gratitude that they are mere stewards of all that they “possess.” Moreover, New Testament ethics turn not so much on legal prescription as on lives joyfully submitted to God.

This is why the most penetrating New Testament passage on giving is 2 Cor. 8–9. Under severe trial, the Corinthians’ “overflowing joy and their extreme poverty welled up in rich generosity” (8:2). Even so, they first gave themselves to the Lord (8:5).

So, why not aim for 20 percent in your giving? Or 30? Or more, depending on your circumstances (8:12)? “For you know the grace of our Lord Jesus Christ, that . . . for your sakes he became poor, so that you through his poverty might become rich” (8:9). **CI**

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