

The Implications of Tithing in the New Testament Christian Church

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Table of Contents

Table of Contents	2
Introduction	3
Background to Tithing in the Old Covenant.....	3
Did tithing exist prior to the law?.....	3
Tithing Under the Old Covenant.....	6
What is the scriptural basis for tithing under the law?	7
What is the purpose of tithing?	9
How much should be paid?.....	10
When was the tithe to be paid?.....	11
Where was the tithe to be paid?.....	13
How much should go to the church?	13
Did the Lord even consider tithing a good thing?.....	14
What about robbing God (in Malachi)?.....	16
Tithing Under the New Covenant	18
Is there tithing in the New Covenant?	18
What did Jesus say about the tithe?.....	19
What is the link between tithing and the temple?	21
Tithing Today.....	23
What are the issues with taking tithes in the Christian Church?.....	23
Summary	25

Introduction

Within the Christian Church there are always sticking points that cause disputes. Clear evidence of this was seen in the early church with a well-documented dispute between the Apostles Paul and Barnabas and certain Jewish teachers over the doctrine of circumcision.

They were in conflict about whether the new Gentile Christians should be circumcised and charged to keep the Law of Moses. They took this matter to the apostles and elders in Jerusalem and their decision was that the Gentiles did not need to be circumcised or to keep the Mosaic Law. A letter was sent to the Gentile churches by the hands of Paul, Barnabas and others to this effect.

Today circumcision is no longer an issue for the modern church. However there are other things causing concern for the church, one of which is tithing. Tithing today in many ways is similar to the issue of circumcision in the early church.

To tithe or not to tithe is a serious issue for the modern church, and it is not merely a question of church finances. Tithing goes to the very core of the truth of the New Covenant and unless addressed it can render the New Covenant ineffective.

It is my belief that tithing does not belong in the New Covenant church and the scriptures back up this position. Furthermore I believe that those ministers who promote tithing in their churches nullify the truth of the New Covenant and cut both themselves and their followers off from Christ. I believe that they are unaware of the seriousness of this matter and the ramifications that tithing has for the Christian church today.

All of these issues will be explored and discussed as we continue forward.

Background to Tithing in the Old Covenant

In order to do this subject justice we need to examine the biblical evidence for tithing and the purpose of the tithe.

Did tithing exist prior to the law?

Yes it did. There was a form of tithing which was quite specific and different from the practices of today, and also different from the practice defined in the Law of Moses. All tithes recorded in the bible before the law were the subject of special circumstances.

Abraham and Melchizedek

The first reference to tithing prior to the law was when Abraham went to war and defeated King Ched-or-lao'mer and those who were with him (Genesis 14:13-24). After defeating the king he returned bringing all the people and the goods that the king had taken from the King of Sodom earlier, including Abraham's nephew, Lot.

The King of Sodom came out to meet Abraham as he returned at the Valley of Shaveh, otherwise known as the King's Valley. Melchizadek, King of Salem, also met Abraham there as he returned.

We are shown in Hebrews 7:1-3 that this Melchizadek was not a man but a spiritual being for he had neither father nor mother nor genealogy and was without beginning or end of days. This is significant for it shows how great this Melchizadek was for he blessed Abraham on his return from the defeat of Ched-or-lao'mer. We are further shown the greatness of Melchizadek for it is clear that a person giving a blessing is always greater than the person receiving it (Heb 7:7).

Upon receiving the blessing Abraham gave a tithe of all the spoil of the war to Melchizadek, again showing how great this Melchizadek was for he received the tithe. He was clearly superior to Abraham and this was recognised by Abraham too.

Now this is a very important point for Abraham was the patriarch of the nation of Israel, God's chosen people. Abraham, unlike any other person before or since, was called the "Friend of God." Even Moses was referred to as the servant of God and the only other person ever to have had a greater title than Abraham was Jesus who was the Son of God.

Despite the greatness of Abraham, he recognized his inferiority to Melchizadek and so Abraham, the friend of God, received a blessing from his superior and paid to Melchizadek a tenth of the spoils. The lesser is blessed by the greater and the greater received the tithe.

It is also important to consider the nature of the tithe that was paid.

The goods that Abraham recovered in the war against Ched-or-lao'mer, from which he paid the tithe, were originally the property of the King of Sodom and those with him. Abraham did not pay the tithe from his own purse. It was not his income or even the spoils of a war fought for his own benefit. He did not keep any of the spoils of the war but returned it to the King of Sodom ensuring only that his partners received their just due for fighting alongside Abraham.

Finally we should state that this tithe was paid only once. It was not an ongoing payment but a once off payment in return for the blessing Abraham had received from Melchizadek. Note that in this case Abraham received the blessing and then paid the tithe, not the other way around. This is the reverse of what is commonly taught in the church today when tithing is preached, for they say that first you must pay the tithe and then you get the blessing.

The key things to remember from Abraham's case are:

- Melchizadek was the priest of God in the Spiritual realm and was greater than Abraham.
- Abraham was one of the greatest men that ever lived and was called the Friend of God.
- Abraham paid a tithe to Melchizadek who he recognized as greater than himself.

- The tithe he paid was not his own income or property but was spoils from war belonging to the King of Sodom and his partners.
- The tithe Abraham paid he paid only once in return for the blessing he had received.

Jacob

In the case of Jacob tithing is mentioned only once, in Genesis 28:22. Jacob dreamt that the Lord was telling him he would have descendents as the dust of the earth, and that the Lord would keep him and be with him wherever he should go. Jacob awoke awestruck and set up an altar in that place. He made a vow to the Lord saying that if God did all he had promised, then the Lord would be his God and he would give him a tenth of all that the Lord gave to him.

Like Abraham above, Jacob promised to give back to the Lord a tenth of all that the Lord gave to him. That is, he would receive the blessing first and then pay the tithe, which again is in direct contrast to the way tithing is taught in the church today.

Nowhere else is the matter of tithing in relation to Jacob mentioned so we never discover whether he paid the tithe, how it was paid or to whom it was paid. I have no doubt that Jacob kept his word but there is no information to clarify these other points.

At that time there was no temple, no Mosaic law, as Moses had not yet been born, no priesthood as Levi was not born yet and so on. Without such clarity we can only make assumptions about how Jacob made good his vow. The law, which came much later, provided the tithes to the Levites, orphans, widows and sojourners, so Jacob may have set aside his tithe for these people (except the Levites who did not yet exist).

Another point to ponder is what Jacob actually meant by saying, "...of all that you give me, I will give a tenth to you." Does this mean all that he ever received? He certainly worked for his future father-in-law, Laban, for many years to take a wife and presumably he received wages of some kind for his work. Does this constitute something received from the Lord or was it received through the work of his own hands as his due for services rendered?

When someone gives something to someone else then it is a gift. But when someone works for someone they receive wages, which are not a gift but due recompense for services rendered or work done. The bible is quite clear on this as seen in Romans 4:4 saying, "Now to one who works, his wages are not reckoned as a gift but as his due."

So if Jacob vowed to give a tenth of all that the Lord gave to him, that is, whatever he received as a gift, did this include his wages earned as an employee of Laban as well as the increase received from his own business ventures? These are not gifts but the due reward for hard work.

So in summary the key points we can take from Jacob's case are:

- It is unclear what he did with the promised tithes, i.e. to whom they were paid
- It is unclear what the tithe was based upon, i.e. what were the gifts from God that were subject to the tithe

- Jacob expected to receive the blessing first and then pay the tithe back to the Lord.

Summary of pre-Mosaic Law Tithing

The above are the only two places that tithing is mentioned in the bible prior to the giving of the law. However these two are sometimes used to justify tithing in the modern church. They are given emphasis by the modern church because they show that tithing pre-dates the Law of Moses and thus could be carried through the Law into the church today.

There is a problem with this line of thinking though. In both cases these two great patriarchs paid tithes, they did not receive tithes. They also paid their tithes from “special” sources of income and not just the produce from the work of their own hands. In Abraham’s case it was the spoils of war being the property of the King of Sodom, and in Jacob’s case it was whatever he received as a gift from God, which technically may not and should not include his wages for work done. Furthermore, Abraham paid this tithe only once, not repeatedly.

Abraham paid tithes to a superior spiritual being but in Jacob’s case it is unclear to whom the tithe was paid, other than that he said he would return it to God. My opinion, and it is only an opinion, is that he may have used it to help the poor, which is a theme throughout the teachings of tithing in the Old Covenant. In either case though it was not paid to the church.

Also in both cases we see that the tithe was paid after receiving the blessing, not before. Ministers today say that you need to step out in faith, pay your tithes and the Lord will return bountifully. But that is not what these teachings are saying. Here they received the Lord’s blessing first, and then paid the tithe.

Abraham’s case is even more interesting for we see he paid tithes to a more superior being than himself. Abraham was one of the greatest people who ever lived and was called the friend of God. So if the ministers of the modern church use Abraham as the basis for receiving tithes, they are taking the place of Melchizadek, effectively saying they are greater than Abraham and equal to Melchizadek who received Abraham’s tithe.

I know of no man on earth today who could claim to be greater than Abraham, the friend of God, or equal to Melchizadek, the Priest of God Most High. But to receive tithes under this premise using these scriptures to justify their actions is essentially saying exactly that.

Tithing Under the Old Covenant

The basis for tithing comes from the Old Testament law. There are quite strict and rigorous rules regarding what could be tithed, who could take tithes, how they were to be paid, when to tithe and to whom they were to be paid. All of these aspects will be covered in the next sections.

What is the scriptural basis for tithing under the law?

The laws that define tithing are found in two main sections of the Old Testament law. Specifically in Numbers 18 and Deuteronomy 14. There is a further section reiterating the laws in Nehemiah and apart from these there are a few other scriptures in the Old Testament that discuss or mention tithing. The keys to tithing are discussed in the next sections and look at all of these scriptures.

Who is entitled take the tithes?

When the twelve tribes of Israel came into the Promised Land, the land was divided up amongst the tribes. However the tribe of Levi, who were the tribe of the priests, did not receive a portion of the land because God was their portion.

The Levites were charged with doing the service of the temple and assisting the priests who were the sons of Aaron, also of the tribe of Levi (Num 18:17).

In Numbers 18:21-24 we see that the tithes of the people of Israel were given to the Levites in return for their service in the temple. None of the other tribes were permitted to serve in the temple lest they die. The Levites were to have no other inheritance among the people, for the tithe was their inheritance (Num 18:24).

When the tithe was given to the Levites it was given as a “perpetual due”. The scripture (vs. 23) says, “...it shall be a perpetual statute throughout your generations.” When the Lord gave certain other parts of the offerings to the priests (Aaron and his sons), they too were given in perpetuity as a perpetual due (see Num 18:8, 11, 19).

When something is given as a “perpetual due” or a “perpetual statute throughout your generations” it means literally that the statute lasts into perpetuity, that is, forever. The Levites had the right to the tithes of the people of Israel for their service in the temple in those days, and they still have that right today. The law lasts into perpetuity and has never been removed or repealed by God.

Furthermore we see in Num 18:26 that the Levites are permitted to “...take from the people of Israel the tithe which I have given you from them for your inheritance.” The Levites had the right to take the tithes, but no one else has ever been given that right, not then and not today. The right to take tithes was given only to the Levites and it was given to them as a right forever.

Thus anyone else, who takes tithes using this law as the basis, must be able to establish through their genealogy that they are descended from the tribe of Levi. They should also be doing the service of the temple, and there was only ever one temple in existence where the Law of Moses was administered and that was in Jerusalem.

So anybody taking tithes today who cannot establish these key requirements is taking the tithes under false pretences, that is, they are committing a sin against the Law of God for they are taking something that rightfully and lawfully belongs to someone else. The tithes belong to the Levites, not the ministers of today's churches.

Who pays tithes?

There are two elements to this question. In the first instance, tithes are to be paid and taken from the other eleven tribes of Israel. Levi takes the tithe from them. It is not a gift but is a required payment under the law that all of Israel must pay to the Levites.

The second part of this question relates to what happens after the tithe is received by the Levites. Once they have taken in the full tithe in the year of tithing (i.e. every third year), they are required to pay a tithe from the tithe as an offering to the Lord (Num 18:26). The Lord sees this offering from the tithes as if it was from the produce of the Levites, and this offering is made to Aaron and his sons. The priests are then required to offer this offering, the tithe of the tithe, to the Lord.

The law of the tithe was given to the people of Israel to ensure the Levites, who had responsibility for the operation of the temple, were not disadvantaged. The law of tithing was not given to the Gentiles, as they had no part in or access to the temple.

Thus anyone demanding tithes of the Gentiles, as occurs in some churches today, is over-stepping the boundaries of the law. To do so is once again the taking of tithes under false pretences, which is a sin against the law of God.

What is the form of the tithe?

The next interesting question relates to what form the tithe takes. Today the people who are subject to tithing are being asked to pay money. But is this correct under the teachings of the Law?

Numbers 18:27 and 30 state that the tithe of the tithe paid by the Levites to the priests would be, "...grain of the threshing floor and as the fullness of the wine press." Deuteronomy 12:17 shows that the form of the tithe was grain, wine, oil and the firstlings of the herd or the flock. Deuteronomy 14:22-23 again clearly shows that these were the items to be tithed.

The extent of the tithing of the produce of the land was shown by Jesus when he was upbraiding the Pharisees saying, "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 faith; these you ought to have done, without neglecting the others." (Matthew 23:23) The Pharisees took extreme measures to ensure they tithed even the smallest amounts of produce including the herbs from their gardens. Although Jesus was upbraiding them he did point out in this same scripture that this was the correct thing for them to do, but there were much more important matters in the law which they were not doing.

In Deuteronomy 26:12 this principle of tithing the produce of the land is again stated, saying, "When you have finished paying all the tithe of your produce in the third year..." And again this principle is reinforced in 2 Chronicles 31:5-6 and Nehemiah 10:37

Nowhere in the discussion of tithes in the bible was money ever indicated as a means of paying a tithe. The tithes were always paid from the produce of the land, either what was grown or from herds and flocks. I believe this is similar to the situation we saw in Jacob's case. The produce of the land, herds and flocks come from God, they are not man made and so God established the tithe as like for like.

Is there a monetary aspect to tithing?

The only reference linking tithing to money was recorded in Deuteronomy 14:24-27 where the Lord provided for those whose way was too far to come to the place that the Lord chose to bring their tithe.

In this instance, and only this instance, a person by law was required to sell the produce making up their tithe and go and buy food and drink, including wine and strong drink if they wished. They were instructed to bind up the money in their hands and go to the place the Lord chooses, and buy whatever their heart desired by way of food and drink. They were then to eat it with their household and families, rejoicing in the Lord, and not forgetting the Levites, fatherless, widows and sojourners.

Basically the Lord was saying to take the tithe, convert it into money, go to the place chosen by the Lord, buy whatever you like and celebrate, being sure to invite the Levites.

This is the only time money is mentioned in connection with tithing and as can be seen, money was not to be tithed but was to be converted from the tithe to buy other goods for a big celebration. The point being that it may have been difficult to carry a large tithe of grain, wine, oil as well as animals from outlying towns to Jerusalem. Thus the conversion of the tithe into money, so that it could be carried and used as described above.

What is the purpose of tithing?

The tithe of the people of Israel is presented as an offering to the Lord. These are the words in Numbers 18:24 and this is the primary purpose of tithing. It is an offering to the Lord. We see also in Leviticus 27:30 that, "All the tithe of the land, whether the seed of the land or the fruit of the trees, is the Lord's; it is holy to the Lord." This same situation is also applied to the tithes of the flocks and herds in verse 32 of the same chapter, which also are holy to the Lord.

The secondary purpose of the tithe was to provide an inheritance for the tribe of Levi who received no land in the division of the Promised Land. It was important that they received these resources to ensure the proper running and administration of the temple under the law.

Nehemiah encountered problems when he began to reintroduce the laws and ordinances of worship in the temple (Nehemiah 13:4-9). At one point while he was out of town, the priest set up a large chamber in the temple where the tithes and some offerings were stockpiled for Tobiah the Ammonite and Tobiah used the chamber to entertain. As noted above, only the Levites had claim to the tithes as they were given

to them as a perpetual due. Tobiah the Ammonite was taking them under false pretences and committing sin against the temple, as he was not a Levite and, being a Gentile, was not even permitted to be in the temple.

At this time too, the tithes were not being distributed to the Levites and priests, so they left the temple and went back to their fields to produce food so they could eat. (Nehemiah 13:10-14) When Nehemiah returned from his travels and discovered what was going on he was angry. He threw out Tobiah's furniture, cleansed the temple according to the rites in the law and re-established the distribution of tithes to the Levites.

From this and other scriptures it is clear that the tithes were to be collected from the rest of Israel and distributed to the Levites as payment for their service in the temple so that they did not have to go elsewhere to earn a living.

Tithes were also shared amongst the widows, sojourners and orphans so that they too would have food to eat. Basically it was a form of social security for those who had no family or other means of support.

At no time were the tithes used to make money or build buildings. They were there specifically to provide for the Levites and to care for the under-privileged.

How much should be paid?

The amount to be paid by tithing was one-tenth of the increase from the land, including what was grown as well as flocks and herds. Each person separated their tithe and stored it in their own houses. In the first and second year they took it and ate it in Jerusalem as mentioned previously, but in the third year, the year of tithing it was taken to the town storehouses for collection and distribution to the Levites.

The basis of tithing was that the Israelites should tithe all the yield or increase of their produce from year to year (Deuteronomy 14:22). What this means is that if a person sowed a crop and reaped say one thousand bags of wheat, then the tithe would be ten percent of the yield. That is, ten percent of the one thousand bags, which was the yield of the crop, so the tithe would be one hundred bags. If we assume they still had five hundred bags of wheat left over from the previous year, they were not being asked to tithe ten percent of their total stocks, which would amount to ten percent of one thousand five hundred bags of wheat making a tithe of one hundred fifty bags.

Likewise in a bad year if they had no increase or the crops failed due to drought or famine, then there would be no tithe due because there was no increase. However the Lord promised that he would bless their fields, produce, flocks and herds if the people paid their tithes diligently so that they would truly be in a land flowing with milk and honey.

In the third year, which was the year of tithing, the Levites were to take a tenth of the tithe, which became their offering and this was given to the temple. (Numbers 18:25-29)

Thus the portion of the tithe that actually went to the temple was only one percent of the total increase of the people from their lands, flocks and herds, and only every third year. Using the example of the bags of wheat above, the original tithe was one hundred bags, out of which a further tithe was taken to go to the temple. The tithe of the tithe amounted to ten bags of wheat for the temple.

But because the year of the tithe only occurred every three years, then the tithe of the tithe, in this case ten bags of wheat, was only paid in every third year. So the average annual tithe that went into the temple storehouses across a three-year period was about 3.33 bags. The people ate the remainder of the tithe in the non-years of tithing years with the Levites at the appointed time each year.

However what we see in the churches today is that they ask people to tithe their whole income, not just their increase. The whole process of tithing money is not scriptural anyway as can be seen above, for money was not the mechanism of the tithe. But let's look at an example of what is happening today and what should occur if money were to be tithed.

Lets say I work for a living and I earn a wage of \$50,000 per annum. If we take out taxes then my take home pay is say \$35,000. Currently those churches practicing tithing would expect me to pay 10% of what I earn, which in this case would be \$3,500 depending on how the church interprets my income (pre- or post-tax but let's not open that can of worms. Just assume \$3,500 for this example). If we now apply the tithe of the tithe principle, as this is all that should go to the temple, or in our case the church, then they should receive only \$350. The rest of the money should be distributed to the Levites (whoever they are today) or the poor, widows, orphans and others who are in need. Also this should be paid only every third year, which means the average yearly tithe of the tithe works out to about \$116-67 per annum.

So the first question is, do the churches today distribute 90% of what they get to these groups of people or are they using the money to fund other expenditures? In the law, the temple never even saw the other 90% of the tithe because it was collected into the town storehouses and redistributed from there. The offering to the temple was made by the Levites after the tithes had been brought into the town storehouses. And we don't know who the descendants of Levi are today.

While this example may be arithmetically correct, the tithing of money is not part of the law of tithing and indeed tithing is not part of the New Covenant at all as will be shown shortly.

When was the tithe to be paid?

Tithes were to be set aside throughout the year by the people as they prospered. Once every three years the people were to bring their tithes into the storehouses in the various towns for distribution to the Levites (Deuteronomy 26:12-15). It was then at this time that the Levites would take a tenth, or a tithe of the tithes, as an offering to God which was taken to the temple and into the temple storehouse.

Now this third year is referred to in several places as the year of tithing for it is only in this year that the tithes of that year were brought into the storehouses in the various towns. It was from this third year's tithe that the Levites then took a tenth, the tithe of the tithe, and offered it to the Lord bringing it into the temple storehouses.

In each of the other years the tithe was to be taken to Jerusalem at the appointed time and eaten there by the people. At this time they were to ensure they provided also for the Levites for they had no inheritance in the land.

Now there are varying opinions about the timing of the tithes and I must admit I have had different views at different times myself. However I feel convinced that the process described above is correct and best aligns with the descriptions of tithing as shown in Deuteronomy 14:22-29 and Deuteronomy 26:12-15.

What this then means is that as the tithe was only brought into the temple in each third year, then the average tithe across the three-year period was only 3.33% and not 10%. And thus the tithe of the tithe that went to the temple would be only 0.33% averaged over the three-year period.

If we then go back to the calculations in the previous section, then the tithed amounts would be a third of what is shown.

This is based upon the scripture which talks about that third year calling it the "year of tithing." It reads as follows:

"When you have finished paying all the tithe of your produce in the third year, which is the year of tithing, giving it to the Levite, the sojourner, the fatherless and the widow that they may eat within your towns and be filled."
(Deuteronomy 26:12)

Now although Deuteronomy 14:22 states, "You shall tithe all the yield of your seed, which comes forth year by year," further reading in this same section indicates that on the first and second years the tithe does not go into the storehouses and a tithe of the tithe is not taken and offered to the Lord at the temple. In these first two years the tithe is taken to Jerusalem and eaten by the family who grew or prepared the tithe, along with the Levites. And if it were too far to come they could sell the tithe and bring the money to Jerusalem to buy whatever food or drink they wanted and so eat the tithe that way.

But in the year of tithing, each third year, a different process was taken. In Deuteronomy 26:13 it says, "...I have removed the sacred portion out of my house..." speaking of the payment of the tithe every third year. In the year of tithing the tithe was to be collected and stored in the persons' home that year and separated from the rest of their produce. It was declared sacred to the Lord and was not to be touched. Then at the appointed time it was to be taken out of the home and handed over to the Levites during the third year, the year of tithing, and brought into the storehouses in the various towns.

The Levites were then required to tithe from what was received in this third year and offer it to the Lord at the temple and this tithe of the tithe was taken into the temple storehouse.

Where was the tithe to be paid?

There are two parts to this that we have already seen above. In the first instance the full tithe from the eleven tribes of Israel was to be stockpiled in their own homes or properties as a sacred portion and not to be touched. Then at the end of every three years in the year of tithing it was to be brought into the storehouses in the towns for redistribution to the Levites (Deuteronomy 14:28).

On the completion of the bringing of the tithe into the town storehouses, the Levites were to take a tithe of the tithe from the storehouse, and offer this to the Lord paying it to the temple.

The tithe was to be eaten, “Before the Lord your God in the place which he will choose, to make his name dwell there...” (Deuteronomy 14:23) This principle is repeated in several places (Deuteronomy 12:6, 11, 17) and I take it to mean Jerusalem, which is where the temple stood. Prior to the building of the temple when the Israelites were nomadic, they carried the tent of meeting and the Ark of the Covenant. In my opinion the place where the Lord chooses would be wherever the Ark of the Covenant rested.

The only other exception as seen previously, was where it was too far to travel to bring the tithe. In this case the tithe was to be sold and money taken to the place where the Lord chooses and buy food and drink to rejoice before the Lord, not forgetting the Levite, sojourners, widow or orphans.

How much should go to the church?

In several places above we have seen that the amount that actually went to the temple was a tithe of the tithe, once every three years. Thus the temple actually received only one percent in every third year, which averages out to 0.333% per annum over the three-year period and not a full ten percent that is taken today

When Nehemiah re-established the laws and the temple worship, he also re-established this principle too saying, “The Levites shall bring up the tithe of the tithe to the house of God.” (Nehemiah 10:38)

But tithing is not part of the New Covenant. Thus the amount of the tithes that should come into the Christian church today is nil. Those who practice tithing today are essentially worshipping under the Old Covenant law, not the New Covenant and should be keeping the whole law, not cherry-picking the bits they want. I will discuss this issue further shortly.

Did the Lord even consider tithing a good thing?

There is no doubt that the Lord saw tithing as a good thing, for the primary purpose of the tithe was to be an offering to God. However it was also clear that God foresaw problems and issues with tithing, particularly in its misapplication and the over emphasis on tithing by some of the religious leaders.

The first time we see some questioning about taking the tenth where it was being presented as an undesirable thing was when the people of Israel sought to have a king. When the people came to Samuel the prophet they asked him to give them a king. Samuel was displeased and took the matter to God. God said to Samuel to do as the people asked saying, "They have not rejected you, but they have rejected me from being king over them." (1 Samuel 8:7)

Samuel then went to the people to warn them what a king would do to them and how they would become slaves to the king. Amongst the warnings he warned that the king would, "... take the tenth of your grain and of your vineyards and give it to his officers and his servants." Also, "He will take the tenth of your flocks, and you shall be his slaves." (1 Samuel 8: 15, 17)

Here we see the taking of a tenth in a negative light because the king would take the tenth for his own purposes. When the tithe was taken under the law it was for redistribution to the Levites, widows, orphans and sojourners. That is, it was employed for the benefit of the people. However when the king takes the tenth it is employed for his own ends and the people go into bondage to pay it.

Today we should consider whether the churches that take tithes are employing them for the right reasons or are they using tithes to achieve their own ends? It is certainly clear that, like the king, they take a tenth rather than a tithe of the tithe. So are they then employing that tithe for their own benefit?

We established in a section above that the primary purpose of tithes were as an offering to the Lord (Numbers 18:24). However we see in Psalms 40:6 and again repeated in Hebrews 10:5-6 that, "...Sacrifices and offerings thou hast not desired..." Tithes were an offering to the Lord and the tithe of the tithe in particular was what was provided to the temple as part of the various offerings that were made. But what we see here is that God did not desire sacrifices and offerings. Rather he desired that we would live in accordance with the justice and mercy in the law and that this would become written on our hearts so that it became our nature to do what is right. However the law was being interpreted wrongly with excessive emphasis placed on things of lesser importance in the law, including tithing.

In relation to over-emphasis on the importance of tithing we see several instances in the bible. In Amos 4:4-5 it is evident that the Lord was upbraiding Israel over their methods of worship, including paying of tithes. He says of Israel that they come to transgress in the manner of their tithing and sacrifices.

They were in the wrong because they were making a grand show of these methods of worship and were not following the requirements of the law. They brought their tithes every three days, which is not what the law required. The law said it should be every

three years. They offered sacrifices of leavened bread, which was wrong for the sacrifice was to be of unleavened bread under the law. They also proclaimed and published freewill offerings, after which it ceases to be a freewill offering and instead becomes an exaction through proclamation. In all of these things they are wrong because it is contrary to the law.

In the New Testament we see examples too of the over-emphasis on the importance of tithing. In Luke 18:9-14 there was the example of a man who amongst other things thought he was righteous because of his tithing practices.

9 He also told this parable to some who trusted in themselves that they were righteous and despised others:

10 “Two men went up into the temple to pray, one a Pharisee and the other a tax collector.

11 The Pharisee stood and prayed thus with himself, ‘God, I thank thee that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector.

12 I fast twice a week, I give tithes of all that I get.’

13 But the tax collector, standing far off, would not even lift up his eyes to heaven, but beat his breast, saying, ‘God, be merciful to me a sinner!’

14 I tell you, this man went down to his house justified rather than the other; for every one who exalts himself will be humbled, but he who humbles himself will be exalted.”

Note in particular verse 12 where the Pharisee used tithing as a measure of his righteousness. In his arrogance and self-righteousness he did not receive justification because he was relying on himself, believing he deserved to be justified through what he did. The second man however recognized his own faults and instead sought the mercy of God and received what he wanted for he humbled himself under the mighty hand of God.

So we see that tithing by itself will not commend us to God but rather the condition of our heart and a godly approach to life. This is in contrast to what some ministers preach today (and yes, I myself and others have heard these things). They say that you will be blessed in giving your tithe to the church. Someone I know witnessed a senior minister of one of the major churches in this country preach from the platform that God will only bless those who give, offering a prayer to that effect. By implication those who do not give, according to this minister, did not deserve to be blessed.

Matt 23:23, Luke 18:12 – The ministers today say that you will be blessed for giving the tithe but in this example the arrogance of the man failed to get him the blessing in spite of tithing.

Although I have mentioned some scriptures from the New Covenant these all relate to Old Covenant teachings. When Jesus gave them, they still worshipped under the Old Covenant and the law was still in full effect, as the New Covenant did not come into existence until after the death of Jesus.

What about robbing God (in Malachi)?

This is one of the most abused scriptures in the bible to justify tithing in the modern Christian church. It is used to strike fear into people so that they will tithe, because the implications are that if you don't tithe you are robbing from God.

The modern ministers twist this scripture out of context for the purpose of justifying their tithing position. It places people under guilt and condemnation, which is contrary to the teachings of the New Covenant as Paul showed, "There is therefore now no condemnation for those who are in Christ Jesus. For the law of the Spirit of life has set me free from the law of sin and death." (Romans 8:1-2) And tithing is part of the Law of Moses, which Paul called the law of sin and death.

But as for the teaching in Malachi, we must first look at the background in which it was written. The Lord was upbraiding Israel for their sin. In the first chapter he was upbraiding the priests because they were not doing what was right in the sacrifices.

The priests were supposed to be serving in the temple and the people worshipping God in accordance with the requirements of the Law of Moses, but they were not doing so. They were offering polluted food on the altar; blind, sick and lame animals and by so doing were dishonouring God for failing to honour his commandments. He made the point that if they offered such poor sacrifices to their governors on earth, would they be pleased to receive them? Absolutely not! So why did the priests and the people think God would be pleased and bless them when they flaunted the law and dishonoured God?

When it came to tithing they were again dishonouring God in the same way, for they were sinning against the Law of Moses. Under the law they were required to tithe and the details of what, how, when and where they were to tithe were prescribed in the law. However the people failed to do so, choosing rather to keep back part of their tithes and not bringing in the full amount required under the law.

I must emphasise at this point that they were all under the law and thus required to keep it. As Paul pointed out, "Now we know that whatever the law says it speaks to those who are under the law..." (Romans 3:19)

But in the New Covenant as Christians we have been set free from the law as is clearly shown in the following scriptures, which are only a sample of those that tell us we are set free,

Romans 7:4 – "Likewise, my brethren, you have died to the law through the body of Christ"

Romans 7:6 – "But now we are discharged from the law, dead to that which held us captive, so that we serve not under the old written code but in the new life of the Spirit"

1 Corinthians 9:20 – "to those under the law I became as one under the law-- though not being myself under the law"

Galatians 3:25 – "But now that faith has come, we are no longer under a custodian" (i.e. the custodian is the law)

Galatians 5:18 – "But if you are led by the Spirit you are not under the law."

Galatians 5:4 – “You are severed from Christ, you who would be justified by the law; you have fallen away from grace.”

Now if we have been set free from the law as these and other scriptures tell us, then why would we be condemned for not keeping a law that we are no longer under? The people of Israel were being condemned because they were under the law of tithing and required to keep it. They were serving God under the priesthood of Levi of which tithing was an integral part. However as Christians we no longer worship God under the priesthood of Levi, but under the priesthood of Melchizedek and there is no tithing in the New Covenant. This will be explained in greater detail shortly.

In order to help you understand this change in the law and the fact that we are no longer subject to the law of the tithe, let me give you an analogy. Let's assume I live in America and drive a car. Under American law I must drive on the right hand side of the road. But if I drive on the left hand side I break the law and the road law condemns me. However if I were to get on a plane and immigrate to Australia, where they drive on the left hand side of the road, the Australian road law does not condemn me for doing so. Furthermore it would be both wrong and foolish to think that I should now still be condemned by the American road code when I am living in Australia.

And yet this is exactly what these modern ministers are saying, when they use the Malachi teachings to enforce tithing in the modern Christian church. As Christians we have all got on a plane (Jesus is the plane) and come to Australia where the old laws in America no longer apply, but these ministers want to continue to enforce the old laws to suit themselves.

In Malachi's book the people of Israel were not worshipping according to the laws and ordinances of the Law of Moses and so were rightly being punished and upbraided for their failure. However for those of us in the New Covenant, we now worship God through Christ and are not subject to the same rules and regulations, laws and ordinances of the Old Covenant, including tithing.

To suggest that we are still under those laws, and still required to tithe when the whole covenant has changed is completely false. I would also point out that when the Apostles and elders wrote to the new Gentile Christian churches advising what was required of them, tithing was not one of the four things that they insisted upon.

“For it has seemed good to the Holy Spirit and to us to lay upon you no greater burden than these necessary things: that you abstain from what has been sacrificed to idols and from blood and from what is strangled and from unchastity. If you keep yourselves from these, you will do well.” (Acts 15:28-29)

As Christians we need to take the position the writer of Hebrews stated when talking about the New versus Old Covenant.

“In speaking of a new covenant he treats the first as obsolete. And what is becoming obsolete and growing old is ready to vanish away.” (Hebrews 8:18),

And;

“He abolishes the first in order to establish the second.” (Hebrews 10:9)

This finishes most of what needs to be said about tithing under the law, so we will now look at the New Covenant position on tithing.

Tithing Under the New Covenant

Is tithing a part of the New Covenant or is there a place for tithing within the New Covenant worship? In short the answer is no, and the scriptures backing up this position will be covered in the next sections.

There are some major concerns with practicing tithing in the New Covenant in addition to issues already pointed out. The scriptures show that the practice of tithing in the modern Christian church is quite destructive to the church. The practice of tithing in the church today cuts them off from the New Covenant and severs them from Christ and the power of the Holy Spirit.

I mentioned early in this booklet that circumcision was a major issue for the early church. I believe that tithing is likewise a major issue for the modern church.

Is there tithing in the New Covenant?

No. Tithing is not part of the New Covenant.

Tithing was introduced under the Law of Moses and administered by the priesthood of Levi. The Old Covenant was ordained and administered by the Levites with the sons of Aaron as the priests, who were also Levites. Worship under the Old Covenant was thus done according to the laws, ordinances and practices as stipulated by and practiced under the priesthood of Levi.

However in Christ under the New Covenant we worship Jesus according to his teachings and the teachings of the New Covenant. So what do we need to know about worshipping under the New Covenant that is relevant to tithing?

The Law Changes when the Priesthood Changes

In Hebrews 5:10 we see that Christ has been “...designated a priest after the order of Melchizadek.” We know also that Jesus “...was descended from the tribe of Judah and in connection with that tribe; Moses said nothing about priests.” (Hebrews 7:14) The tribe of the priests according to the Law of Moses was Levi, but Jesus was from the tribe of Judah, the tribe of the kings.

There are significant implications when Jesus became a priest of the order of Melchizadek and set up the New Covenant. As the writer of Hebrews shows, “For

when there is a change in the priesthood, there is necessarily a change in the law as well.” (Hebrews 7:12) When the law changes then all aspects, commandments, ordinances of the law and methods of worship change too.

We saw under the priesthood of Levi that the priests offered sacrifices and offerings for the sins of the people. There were various and numerous different offerings made, some of which included what was offered from the tithe of the tithes from the people. The blood of goats and bulls were offered yearly by the priests of Levi to receive forgiveness of sins when the high priest entered the Holy of Holies once a year on the Day of Atonement.

But Christ also had to have something to offer under the new priesthood of Melchizedek. He entered not into the temple on earth, but the temple of God in the spiritual realm to offer the perfect sacrifice, his own blood, which was guilt free. His sacrifice was perfect and the bible says, “For by a single offering he has perfected for all time those who are sanctified.” (Hebrews 10:14) Note that not everyone receives this perfection in Christ but only those who are sanctified or made holy. This is a topic for another discussion and I have done some work on this in another eBook on my website which looks at the Foundation Teachings of Christianity.

Serving Christ under the New Covenant

So in relation to tithing we see that the laws and ordinances must change of necessity when there is a change in the priesthood (Hebrews 7:12). Tithing was part of the Levitical priesthood and the Law of Moses and we no longer worship under that old code of law. Under the New Covenant we serve Christ who is a priest of the order of Melchizedek, and tithing is not included in the Christian Covenant because we serve under a new code as Paul showed. “But now we are discharged from the law, dead to that which held us captive, so that we serve not under the old written code but in the new life of the Spirit.” (Romans 7:6)

What did Jesus say about the tithe?

There were a few comments that the Lord made in relation to tithing that gives us some perspective about this matter.

First, there is no question that if he had produce of any kind he would have paid tithes, although there is nothing written to that effect. Jesus like the rest of the nation of Jews was born under the law and it was testified of him that he kept the law. There was no New Covenant as yet because the New Covenant did not come into effect until Jesus died and was raised.

Now let us consider a few scriptural references that shed some light on Jesus position.

Money is not of God

One of the first things we need to understand is that money is not from God. It was a mechanism of exchange created by man. When we look at tithes we see that the produce of the land, herds and flocks are all things that are given by God. Each of these items that were meant to be tithed were of God, whether the fruit of the fields or the flocks, these are not things man can create, but only God. Man may plant, water and feed but only God gives the growth.

So when the tithes were established in the Old Testament, it was to give back some of what the Lord had given to men as an offering in kind. It was recognition that without God man would not have had the increase in produce, herds or flocks.

But as for money, it does not come from God and Jesus showed us where he thought money belonged in the total scheme of things.

In Mark 12:14-17 we see the Pharisees come to Jesus to ask him if it was lawful to pay taxes to Caesar in an attempt to entangle Jesus in his teaching. But Jesus aware of their hypocrisy asked to see the coin for the tax. On receiving it he asked, "Whose likeness and inscription is this?" They said to him, "Caesar's." He then said, "Render to Caesar the things that are Caesar's, and to God the things that are God's." (Vs. 16,17)

It is clear from this that Jesus saw money as belonging to Caesar that is, to the government of the land for the money was inscribed with the likeness and details of the government. It is no different today. All money has the information and markings of the relevant government treasury authorities.

So Jesus was saying that if you are required to pay taxes to Caesar then do it. But he did not say, "Render to God the things that are Caesar's." And that is effectively what we would be doing by paying monetary tithes to the modern church.

The temptation of Jesus

A second insight we see about the control and ownership of money and riches was seen when Christ was tempted by the devil during his forty day fast in the wilderness.

The devil took Jesus to a high mountain and showed him all the kingdoms of the world and the glory of them saying, "To you I will give all this authority and their glory; for it has been delivered to me, and I give it to whom I will." (Luke 4:6) Now if all of the power, authority, riches and glory of the kingdoms of this world belong to the devil, why would the Lord want any of those things?

As said in the section above, these things are not of God and he does not seek them from us.

Straining out a gnat and swallowing a camel

A most significant point regarding tithing directly was made by Jesus when speaking to the Pharisees in Matthew 23:23-24. The scripture says:

“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 faith; these you ought to have done, without neglecting the others.
24 You blind guides, straining out a gnat and swallowing a camel!”

I have previously made reference to this scripture for in it we see that the Pharisees took their tithing to the utmost extreme. They took great pains to ensure everything they produced, even down to the most insignificant herbs grown in the corner of a garden, were collected and tithed.

But Jesus called them hypocrites for they neglected what was really important in the law: mercy, justice and faith.

However he makes an interesting comparison in verse 24 that helps to put tithing into perspective. In the law there were clean and unclean foods and both a gnat and a camel were unclean and not to be eaten. A gnat is a small insect, so small that if one were to fall into your drink most people would just pick it out and keep on drinking. If a fly were to fall into your drink you would probably throw it out, but a gnat is so insignificant most people would not worry about it. If a camel fell into your drink though, it would crush your cup, spill the contents and knock you flying as well probably doing you serious injury.

The Pharisees made great efforts to ensure they tithed absolutely everything. To not do so would be like swallowing the unclean gnat. But then by not showing mercy, justice and faith Jesus showed they were as unclean as if they had eaten an unclean camel.

Jesus has compared tithing to a gnat showing that it is virtually insignificant in comparison to justice, mercy and faith. He was not saying that they should not have tithed, after all they were still under the law, but he was saying that tithing was of minor importance compared to other things.

Which raises the question as to why is tithing such an important issue in some churches today? The emphasis placed on tithing and the condemnation of those who do not tithe today are quite staggering. And yet Jesus showed that even under the law it was not as significant as other things. Tithing by comparison to mercy, justice and faith was a gnat compared to a camel. And these three, unlike tithing, also form part of the New Covenant,

What is the link between tithing and the temple?

The temple of God in the Old Testament was administered by the Levites for the purpose of worship under the Law of Moses. In order for them to do the work of the temple and to administer the law they needed to be provided for and so the Lord gave

the Levites the tithes as payment for their service to God in the temple. (Numbers 18:21).

We saw also that when the tithes stopped coming in, as described by Nehemiah, the priests left the temple in order to go and produce food so that they could live. (Nehemiah 13:10-14)

So there is a clear and very strong link between the temple, administration of the law and tithing. Without tithes the work of the temple and the administration of the Law of Moses would not be done and the temple worship would cease to occur. And of course the temple worship with all its rites and ordinances was necessary to fulfil the requirements of the Old Covenant law.

So tithes were the mechanism by which the Lord ensured the priesthood of Levi could carry out their work and to maintain the law, without having to resort to other income producing work in order to survive.

Modern ministers claiming to be priests of Levi

Today when the question of tithing arises, there are some ministers who claim that they are doing the work of the priests of Levi and use this to justify tithing. However to be a Levite and a priest was a matter of bodily descent from Levi. Doing the work alone does not qualify someone to be a Levite, it was always a matter of a person's genealogy.

So if any person today is unable to prove their genealogy they cannot claim to be Levites. And if they do take tithes, they are doing so under false pretences for the tithe was given to the Levites as a perpetual due.

Furthermore, understanding the link between tithes, the administration of the law and the temple, when these modern ministers accept tithes they are basically calling themselves priests of Levi, albeit wrongfully. And if they are priests of the order of Levi, then they are responsible for worshipping according to the teachings of the priests of Levi, which was to administer the Law of Moses and carry out the rites of the temple worship.

But under the New Covenant we worship Jesus who is a priest of the order of Melchizadek. Yet these modern ministers who have decided to take tithes have put themselves under a different priesthood and consequently under the old covenant law, for they themselves say that they are priests of Levi so that they can take the tithes. And if priests of Levi they are no longer under the priesthood of Melchizadek through Christ but have separated themselves from Christ for the sake of taking the tithes.

And what does the Bible say about the difference in these two forms of worship? That is, under the old written code in the priesthood of Levi as compared to the new life in the Spirit under the priesthood of Melchizadek? It says that God: "...has made us competent to be ministers of a new covenant, not in a written code but in the Spirit; for the written code kills, but the Spirit gives life." (2 Corinthians 3:6)

The written code, which is the law, kills because it identifies sin in mankind and constantly condemns man when he does not keep the law. No man can keep the law. Only Christ was able to do so and when he died for our sins he became the perfect sacrifice because he suffered the penalty for sin without ever having committed sin. And it is through his death that the Spirit gives us life today.

So even though Jesus has paid the price for our sin and set us free from the law of sin and death (Romans 8:2), these ministers are going back to that old written code of the Law of Moses by accepting tithes and recreating the temple worship.

Tithing Today

What are the issues with taking tithes in the Christian Church?

From the section above we can see that there is a significant issue if these ministers today accept tithes. They become the administrators of the Law by their own mouth or through their own actions. And if they are ministers of the Law of Moses, they are no longer ministers of Christ for they are two different priesthoods and two different covenants.

We saw in the early church that Paul struggled with some others over the matter of circumcision, for they said the new Gentile churches had to be circumcised and charged to keep the Law of Moses (Acts 15). After consideration by the early elders and Apostles the decree was made that the new Gentile churches did not have to be so charged but only to, "...abstain from the pollutions of idols and from unchastity and from what is strangled and from blood." (Acts 15:20)

But this was a hard and difficult lesson for some to learn and we saw that Paul struggled mightily with the church of the Galatians over this matter. Indeed the whole of the book of Galatians was devoted to this struggle, and his summary of the major issue in this matter is quite revealing and has exactly the same implications for tithing in the modern church.

In Galatians 5:1:4 Paul wrote:

- 1 For freedom Christ has set us free; stand fast therefore, and do not submit again to a yoke of slavery.
- 2 Now I, Paul, say to you that if you receive circumcision, Christ will be of no advantage to you.
- 3 I testify again to every man who receives circumcision that he is bound to keep the whole law.
- 4 You are severed from Christ, you who would be justified by the law; you have fallen away from grace.

Given the link between tithing, the administration of the Law of Moses and the temple, I would suggest that in the above scriptures you could say the same thing about tithing as Paul said about circumcision. If we take the above line-by-line:

Verse 1 - Christ has set us free, but these modern ministers wish to bring people back into to slavery under tithes and under the Old Covenant of the law through having us accept tithing. They have proclaimed themselves ministers of Levi but in Christ we worship under the priesthood of Melchizadek, which is where our freedom will be found, not under the priesthood of Levi.

Verse 2 – As with the issue of circumcision, Christ will be of no advantage to you if you accept tithing too. If you accept tithing you accept that you are worshipping under the priesthood of Levi rather than under the priesthood of Melchizadek, which is where we find Christ. There is only bondage under the Law of Moses for it is through Christ that we are set free, and if we choose to worship under the law, then Christ is of no advantage.

Verse 3 – The principle here is that if you accept one law you must accept them all. So if you accept tithing you must accept all of the rest of laws along with it. This same principle is also shown in James 2:10-11 where the law in totality is treated as one. If you break one law you are guilty of breaking it all. Similarly if you put yourself under one law, you put yourself under all of the laws.

Verse 4 – This shows the clear distinction and issue with accepting tithing and thereby taking on the law. You cut yourself off from Christ if you choose to worship under the law and have fallen away from grace.

If you are under a tithing ministry, and choose to tithe, then this is the position you will find yourself in. Can a self-proclaimed priest of Levi bring you to Christ and teach you the ways of Christ when he is following a different path? For if they follow the Law of Moses they are blind to the truth of the New Covenant as the bible says, “Yes, to this day whenever Moses is read a veil lies over their minds.” (2 Corinthians 3:15) And it is only when a person turns to the Lord to worship according to the truth in Christ, under the priesthood of Melchizadek rather than Levi, that this veil can be removed.

The issue of tithing is a serious one for the modern Christian church and we can only echo the words again of Paul when he wrote in Galatians 5:7-10:

“7 You were running well; who hindered you from obeying the truth?
8 This persuasion is not from him who calls you.
9 A little leaven leavens the whole lump.
10 I have confidence in the Lord that you will take no other view than mine; and he who is troubling you will bear his judgment, whoever he is.”

There is also a warning for those ministers who are leading their flock astray in these words.

Summary

In closing let me summarise the key issues that come from this discussion.

Tithes existed prior to the law as we saw in Abraham and Jacob's situations. However there are problems for the modern ministers who rely on these as a justification for tithing:

- Both these men paid tithes, they did not receive them
- Those to whom tithes were paid or offered were greater than the two men themselves
- If the modern ministers use these scriptures then they are saying they are greater than these two patriarchs or equal to Melchizadek and God
- In Abraham's cases the tithes were paid only once, not repeatedly
- Abraham paid the tithe out of goods that were not his own and Jacob offered back the tithe from whatever the Lord gave to him
- In both cases they paid or offered a tithe after they had received the blessing, not before they had received it.

Looking at tithes under the law we see a different set of problems for the modern ministers.

- Tithes were given to the Levites as a perpetual due as their inheritance for doing the service in the temple.
- No one but the Levites have a claim, right or law to take tithes. Anyone else taking tithes using the law to justify it are stealing the inheritance of Levi.
- Anyone else taking tithes other than the Levites have no right to do so.
- To take the tithe you must be able to show through genealogy that you are a descendant of Levi
- The law of tithing was part of the Law of Moses to the people of Israel. It did not apply to the Gentiles, as they were not subject to the Law of Moses.
- The tithe was never paid as money, it was always produce of the fields or the increase of flocks and herds
- Tithes were only collected every three years
- The amount that actually went to the temple was only 1% every third year not 10% in every year. The remaining 9% in the year of tithing was kept in the storehouses in the towns for redistribution to the Levites, widows, orphans and sojourners
- Tithing is an integral part of the temple worship as it provided for the priests of Levi so they could attend to the temple worship

Finally summarising the matter of tithing under the New Covenant we see the following.

- Tithing is not part of the New Covenant
- The priesthood controlling the New Covenant has changed to be of the order of Melchizadek rather than of Levi
- When the priesthood changes the law changes as well and tithing was part of the Old Covenant law

- In Christ we have been set free from the Old Covenant law
- We worship Christ in the Spirit under the priesthood of Melchizadek
- Money is not of God but of man and so should not be tithed
- Jesus showed that tithing under the old law was insignificant compared to other weightier matters; justice, mercy and faith

Linking this all together we see that if the ministers of today claim they hold the same position as the priests of Levi and thus are entitled to the tithe, they are wrong unless they can prove bodily descent. They have no right to take the tithe, and even less right to take money as the tithe. They likewise have no right to take the quantity they take as they misinterpret the scriptures to their own advantage.

In making their claim to be priests of the order of Levi so they can collect tithes, they separate themselves from Christ, along with any who practice tithing. In essence they have set up the Old Covenant temple worship, which Jesus broke down through his death and resurrection. But they do not comply with the full requirements of the law and the rites of the temple worship but rather produce a mix of Old and New Testament teachings, which serve only to confuse and condemn the hearers. They have separated themselves from the teachings of Christ by taking the position of Levite priests and are blind to the truth.

If they rely on the pre-Law teachings about tithing then they are in a worse situation because they effectively put themselves on equal footing with Melchizadek who was greater than Abraham.

In closing then, the matter of tithing for the New Testament Christian church is filled with problems for the ministers and the adherents of tithing. In appearing to do what is right they have gone astray. There are processes for giving in the Christian church, but it is a freewill process, not an exaction under tithing laws.