

Comments on The Tithe in the New Testament

Travis Echols

In a discussion a few years ago, a fellow believer asserted that the New Testament commanded Christians to tithe. When I asked to see the scriptural support for this claim, I was given this write-up (highlighted in gray). This paper was my response.

My comments are in blue. My summary starts on page 13. For a more scholarly treatment of the subject, refer to endnotes 6 and 7 on the last page of this document. Here goes.

Only God has the right to say how much of our income shall be set aside and set apart unto Him. And He has so said clearly, repeatedly, in the Old Testament Scriptures, and there is nothing in the New Testament that introduces any change or that sets aside the teaching of the Old Testament on this important subject.

His argument starts this way:

Premise 1. God has a right to say how much of our income shall be set apart for him

Premise 2. God said clearly and repeatedly in the OT how much should be set apart

Premise 3. Nothing in the NT changes or rescinds that teaching

If I understand his assumptions in his premises, it is valid to conclude that tithing is for Christians (even without *direct* New Testament support). But a valid argument is not a sound argument if the premises are false. And he has made some whopper assumptions in premises 2 and 3.

I agree with premise 1.

In premise 2 he seems to assume that God's commands to Israel for setting aside "income" apply to Christians too.

Premise 3 is relevant if premise 2 is true. He assumes the Old Testament (OT) commands are binding for New Covenant (NC) believers unless changed or rescinded in the New Testament (NT). And since the NT says nothing *specifically* contrary to tithing, then we believers are bound to the OT tithe law.

This is *the* hermeneutical issue that is at the heart of the tithe debate: **How do Old Covenant laws and customs apply to New Covenant believers.** This is the critical issue *unless* tithing is commanded under the New Covenant. If it is directed in the New

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Testament, his initial comments are irrelevant. That leads me to ask this: If tithing is commanded in the New Testament, why make this initial argument from the OT? He could simply say, "Jesus and the apostles commanded it. Chapter and verse. Case closed." I think it is because Jesus and the apostles never commanded tithing of believers that his initial paragraph is necessary for his argument.

So which Old Covenant laws *are* binding on the New Covenant believer?

In regard to tithing, he seems to answer: OT laws are binding on believers unless the NT changes or rescinds them. I wonder how consistently he applies this hermeneutic. Or has tithing been arbitrarily chosen? Seventh Day Adventists use this argumentation for Sabbath keeping. Covenant theologians use this argument to justify infant baptism. RJ Rushdoony taught theonomy (i.e., Mosaic laws for our modern legal system). Legalist pastors use this line of reasoning to impose OT laws on congregations as it suits them. Many other misuses of the OT in the Christian era could be catalogued as examples as well.

Suffice it to say that we need a hermeneutical method that promotes consistency. Inconsistency in interpretation is a major signal of error. We want a hermeneutical method that helps us to exegete objective truth from scripture and prevents us from making a wax nose out of the Bible. The Mosaic Law should not be approached as a lunch buffet where we can pick and choose some of the OT laws and ignore others as we please. Often this is done with verses in the same book or same chapter of the Old Testament ("the one shall be taken, and the other left").

It is true that tithing is nowhere specifically abrogated in the New Testament. However, if Old Testament practices and laws are to be continued unless they are individually repealed in the New Testament, I've collected a small sample of the many commandments that would still be binding in the endnotes.¹

It is obvious from this list that there are many Old Covenant practices and laws that have never been specifically rescinded, yet they do not have a continuing binding force in the New Covenant. There is no good reason to assume the Old Covenant law of tithing continues into the New Covenant just because it is not specifically cited as being annulled.

In premise 2, he ignores context and assumes a universal law is implied when God is instructing Israel. In premise 3, he assumes the tithe has not been repealed because it is not specifically mentioned as being repealed.

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He doesn't consider in this article that the tithe could be repealed by virtue of the fact that it is a piece of the larger OT law which has been repealed. This Mosaic Law was integral to the Old Covenant which has been superseded by a better covenant/priesthood, which necessitated a change/annulment of the law (Heb 7:11-19).²

I want to emphasize that this discussion about law's application to the believer is not about how a person is saved from the penalty of sin. A person is saved by grace through faith in Christ, not by the works of the law (Jn 3; Romans 4; Eph 2; Gal 2-3). I am discussing how "law" applies to the Christian after salvation. What I think covenant theologians (and other Bible students who see the New Covenant as a continuation of the Old Covenant) miss is the superiority and newness of the New Covenant as emphasized in the New Testament scriptures. Note: I am not comparing the quality of the Old and New Testament *scriptures*. All scripture (Old and New) is equally given by inspiration of God and is profitable for doctrine, reproof, correction, and instruction in righteousness that we might be complete and thoroughly furnished unto all good works (2Tim 3:16; 2Pet 1:19-21; 2Pet 3:16). The Old Testament scriptures were written for our learning and admonition that through the examples of the ancients we might be warned and have hope, patience, and comfort (Romans 15:4, 1Cor 10:11).

The idea presented here is that the exact laws of God's covenant with Israel through Moses at Mt. Sinai, while profitable to us as stated above, do not apply to us as binding ordinances unless affirmed as such through the teachings of Christ and the Apostles in the New Testament. If the Mosaic Law is an integral and indivisible part of the Old Covenant (James 2:10; Gal 3:10; Ex 34:27-28), then its fulfillment by Christ is in whole, not in part (Heb 2:15; 7:11-18; 8:13; Gal 3:2-3, 19-26; 4:9-11; Col 2:13-17; Matt 5:17; Rom 6:14; 7:4; 10:4; 14:5-6; 2Cor 3:7-13; Acts 15:5,19, 24, 28; 21:24-25). The eternal moral law of God as it applies to the Christian is the law of Christ administered through the New Covenant, not the law of Moses as administered through the Old Covenant to Israel (Jn 1:17; Gal 6:2; Heb 3:5-6).²

In summary, the writer here has not provided adequate justification for his premises, so any conclusion he eventually draws that needs these premises may be in trouble. This article is entitled *The Tithe in "the New Testament"*. So let's see if he can show that a Christian is to tithe from the New Testament.

Christ Himself has placed His approval and set His imprimatur upon the tithe. "Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone" (Matt.23:23). In that verse

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Christ is rebuking the scribes and Pharisees because of their hypocrisy. They had been very strict and punctilious in tithing the herbs, but on the other hand they had neglected the weightier matters such as judgment, or justice, and mercy. But while Christ acknowledged that the observance of justice and mercy is more important than tithing—it is a "weightier matter"—while, He says, these they ought to have done, nevertheless He says, these other ye ought not to have left undone. He does not set aside the tithe. He places justice and mercy as being more weighty, but He places His authority upon the practice of tithing by saying, "These ought ye to have done, and not to leave the other undone." It is well for us if we by the grace of God have not omitted justice and mercy and faith: it is well if by the grace of God those things have found a place in our midst: but the tithing ought not to have been left undone, and Christ Himself says so.

Here is what I read:

Premise 1. Christ tells the scribes and Pharisees they ought to have tithed of mint and anise and cummin

Conclusion 1. Therefore Christ put his approval on the tithe

Conclusion 2. Therefore Christians should tithe their income

This is clearly an endorsement of tithing from the mouth of our Lord. But can we reason to Conclusion 2 from this reference to tithing in Jesus' rebuke of the Jewish leaders? I don't think so.

1. Israel was commanded to tithe from the increase of their land to support the Levites who had no land in Canaan (they had no inheritance) (Lev 27:30, 32; Num 18:27-28; Deu 12:17; 14:22-23; 26:12; 2 Chron 31:5-6; Neh 10:37; 13:5; Mal 3:10-11; Matt 23:23; Luke 11:42.)

2. Jesus' words to the Jewish leaders that they ought to tithe of their herbs are consistent with the Old Covenant law.

3. When Jesus spoke this to the Jewish leadership, the Mosaic Law was still in effect. The Testator of the New Testament had not yet died (Heb 9:16-17). Jesus instructed a man cleansed of leprosy to follow the prescribed protocol commanded by Moses, which involved showing himself to a priest (Matt 8:4). Obviously, Jesus ministered during the old economy of Mosaic legislation, though it was a period of transition.

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Upon analysis, this statement by Jesus does not establish tithing as a prescriptive norm for Christians under the New Covenant which had not yet been inaugurated. In regard to the New Covenant, Jesus' words are neither prescriptive nor predictive. They are simply descriptive regarding the scribes' and Pharisees' state of affairs at the time.

Now if Jesus had commanded his disciples to tithe as part of His instructions for the church and the nations (Matt 28:19; Acts 1:3), and/or had the Holy Spirit showed the apostles later (Jn 16:12-14) that the tithe was to be continued in the New Testament, that would be a game changer. I see no more references from Jesus in his article, so let's see if he can provide evidence of *apostolic* support for tithing.

The second passage to be noted is 1 Corinthians 9:13, 14: "Do ye not know that they which minister about holy things live of the things of the temple? and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the Gospel should live of the Gospel." The emphatic words there are, "Even so" in the beginning of the fourteenth verse. The word "tithe" is not found in these two verses but it is most clearly implied. In verse 13 the Holy Spirit reminds the New Testament saints that under the Mosaic economy God had made provision for the maintenance of those who ministered in the temple. Now then, He says, in this New Testament dispensation "Even so" (v.14)—the same means and the same method are to be used in the support and maintaining of the preachers of the Gospel as were used in supporting the temple and its services of old. "Even so." It was the tithe that supported God's servants in the Old Testament dispensation: "even so" God has ordained, and appointed that His servants in the New Testament dispensation shall be so provided for.

The apostle Paul is addressing Christian love and liberty. Love must always have the preeminence over liberty. He says at the close of chapter eight "if meat makes my brother to stumble, I will eat no flesh while the world stands." Then he uses himself as an example. As an apostle, Paul had the right to eat or drink, to take a wife, or refrain from laboring with his hands and instead receive maintenance from the church. However, Paul did not use this right lest the gospel be hindered. In making his point, he uses several references to the OT scriptures to underscore his right to live off those to whom he ministered the gospel. One of the references is 1Cor 9:13-14. He uses the Old Covenant temple ministrations to make his point.

Here is how I understand this passage.

1Cor 9:13 Do you not know that those (*Levites*) who minister the holy things (*various temple services*) eat of the things of the temple (*tithes and offerings from the land*), and

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those who serve at the altar (*the Levitical priests*) partake of the offerings of the altar (*burnt offerings above the tithe which also including the best tenth from the Levites' tithe*)? 14 Even so (*in a similar manner or for a similar purpose*) the Lord has commanded that those who preach the gospel (dedicate their lives to it) should live from the gospel (*be compensated for their work in ministering the gospel*). “Even so” cannot mean “exactly in the same manner” because of the great differences of the Old and New Covenant administrations, as I’ll describe later in my comments.

One of the most difficult tasks as a Bible student is determining how to interpret the apostles’ quotes and allusions to OT scriptures. How much of the OT custom is the apostle transferring to the New Covenant? For the hermeneutical reasons I gave regarding the first paragraph, I tend to lean toward restraint. In other words, I don’t want to read between the lines something that is not clearly said by the apostle. Because the New Covenant is consistent with but not a continuation of the Old, I’m more comfortable generally stopping at what is said and going no further. This approach is justified, I think, by the many cases where Jesus and the apostles used the Old Testament to make a point that the OT writer most likely never had in mind (God did of course) or that could never carry the full meaning of the context in which it is found in the Old Testament. For an example, Roy Zuck says, “When Jesus read from Isaiah 61:2, as recorded in Luke 4:18-19, He stopped in the middle of verse 2 of Isaiah 61, not reading the words, ‘and the day of vengeance of our God.’ This was because His carrying out of the day of vengeance is yet future and was not relevant to His first advent.” Note: I am certainly not saying that Jesus or his apostles misinterpreted the Old Testament, but by divine revelation (or with Jesus, omniscience), they saw meaning and/or applications of OT texts that the original writers didn’t or couldn’t have easily understood based on their location on God’s redemptive timeline.⁴ Authorial intent is important in Bible interpretation, but one must keep in mind that the Bible has two authors: God and the human speaker/writer.

The New Covenant is not a continuation of the Old, but it was modeled after the Old Covenant in some ways. For example, the elder leadership of the church is modeled after the elders who pastored Israel. Yet the priesthood has been radically changed. There are no longer eleven tribes with a land inheritance supporting the one priestly tribe without a land inheritance. It is the bishops (i.e., ordained elders) and deacons who lead the New Testament church, and the priesthood has been expanded to all believers. There is no priest class in the New Testament. No longer are there festivals and temple worship with animal sacrifices used for the tithe or multiple tithes Israel was commanded to obey (that could add up to as much as 23.3% if the Levite tithe and the festival tithe and the every-third-year tithe are different). So while there are similarities in the two covenants, there are great differences.

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How much of the Jewish laws associated with the tithe or multiple tithes should be transferred to the church age? It seems to me, without the covenant the systematic tithe was built around (i.e., a biological covenant, a promised land, material blessings promised for the land, increase from the land, temple worship involving a Levite priesthood, produce and animal sacrifices, etc.) it would be dangerous to export any of it to the church without explicit apostolic warrant. And **the fact is 1Cor 9:13-14 never mentions tithing.** The apostle Paul is simply saying that as the ministers of the altar were supported by the Old Covenant people (Jews), even so, the Lord commands that ministers of the gospel be supported by God's New Covenant people (the church). If he wanted to extend the analogy further to instruct tithing, why wouldn't he have said it? And it would be reasonable to expect he would have said it elsewhere in his epistles in the numerous places he addresses giving.⁷

Noting similarities while ignoring differences (or vice versa) can reveal a faulty hermeneutic. Similarities in the support of the ministers of the covenants do not mean an exact one-to-one parallelism. The Old covenant mandate for saved and unsaved Jews to give tithes and offerings from the fruit of the land to the tribe of Levi was an integral part of the Old Covenant Law of death and condemnation (2Cor 3). This law involved animal sacrifices and civil and ceremonial regulations of all kinds. It is greatly different (i.e., inferior) to the New Covenant ministry of the Holy Spirit for believers only, where there is liberty (2Cor 3).

I know these two issues are not the same, but this writer's effort reminds me of our paedobaptist brothers who insist that scripture "implies" infants were baptized in the early church. They say "circumcision was the sign of the OC; baptism is the sign of the NC; male babies were circumcised in the OC; therefore all infants of believers should be baptized in the NC." Highlighting similarities between physical circumcision and baptism and yet ignoring the dissimilarities creates a false parallelism of the two rituals, revealing a faulty hermeneutic.⁵ I read a 300 page book dedicated to prove that Christian parents should baptize their infants. Yet the only way to get infant baptism out of the New Testament is to read it into it.

Referring next to 1 Corinthians 16:1 and 2: here again we find the word "tithe" does not actually occur, and yet once more it is plainly implied: the principle of it is there surely enough. "Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. Upon the first day of the week let every one of you lay by him in store, as God hath prospered him." Now what does "laying by" imply? Certainly it signifies a definite predetermined act, rather than a spontaneous impulse, or just acting on the spur of the moment. Let us look at this again. "Upon the first day of

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the week let every one of you lay by him in store." (v.2). Why are we told that? Why is it put that way? Why use such an expression as "lay by in store"? Clearly that language points us back to Malachi 3:10 "Bring ye all the tithes into the _____" Where? The "storehouse"! That is where the tithes were to be brought. "Bring ye all the tithes into the storehouse." Now what does God say here in Corinthians? "Upon the first day of the week let every one of you lay by him in store." There is a clear reference here to the terms of Malachi 3, but that is not all. (I am not an expert in Jewish law. But as best I can tell, Neh 12:44 indicates the storehouse are the chambers in the Jerusalem temple designated to store the food tithes and offerings for the priests. How does this relate to New Covenant Christians storing money for Paul to give to the poor Christians in Jerusalem? Even if "laying by in store" meant to save in a common treasury held by the Corinthian church, the contexts of 1Cor 16 and Malachi 3 are greatly different. The use of the same English word "store" is not nearly enough correlation to connect the two passages as he has attempted.) Look at it again. "Let every one of you lay by him in store, as God hath prospered him." That signifies a definite proportion of the income. Not "let every one of you lay by him in store, as he feels led"; (Here he is concerned with what is "not said" in the text. I wish he was more consistent with this practice) it does not say that, nor does it say "let every one of you lay by him in store as he feels moved by the Spirit"; no indeed, it says nothing of the kind. It says, "Let every one . . . lay by him as God hath prospered him": (His commitment to tithing appears to have created in his mind a false dilemma. In reality, a believer can give proportionately *and* give as led by the Spirit. It is both/and, not either/or. In 2Cor 9:7 the same apostle says regarding giving, "Every man according as he purposes in his heart, so let him give; not grudgingly, or of necessity: for God loves a cheerful giver.") in proportionate way, according to a percentage basis. (Proportional giving doesn't necessarily mean a fixed percentage such as a tithe. A percentage could also change with the prosperity level.) Now consider! If my income today is double what it was a year ago and I am not giving any more to the Lord's cause than I gave then, then I am not giving "as the Lord hath prospered": I am not giving proportionately. (Generally true, but not necessarily. Prosperity is not based solely on income, but obligations also. For example, an illness of a family member, or supporting a widow in the family so the church wouldn't have to (1Tim 5), could lower or even wipe out one's prosperity, or indebt a person. It is possible for a person's prosperity to decrease while his income is increasing.) But now the question arises, What proportion? What is the proportion that is according to the will of God? "As He hath prospered him." Can one man bring one proportion and another man bring another proportion, and yet both of them obey this precept? (Yes) Must not all bring the same proportion in order to meet the requirements of this passage? (No. "As God has prospered him" does not necessarily entail the exact same proportion. Each Christian is

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different with a different set of spiritual gifts and circumstances. Some in the body have the gift of giving (Rom 12:8)—having a greater measure of generosity and means than those who don't have the gift, who may labor and contribute in other ways. Some are poor and may *receive* support. Even in the Old Testament, the tithe was not required of the poor who had no land/increase from which to tithe. They *received* from the tithes. God deals with us as a body, but also as individuals. Thus, in relation to giving, 2Cor 9:7 says, "Every man according as he purposes in his heart, so let him give; not grudgingly, or of necessity: for God loves a cheerful giver.") Turn for a moment to 2 Corinthians 8:14: "But by an equality, that now at this time your abundance may be a supply for their want, that their abundance also may be a supply for your want: that there may be equality." Please note that this verse occurs in the middle of a chapter devoted to the subject of giving, and what is to be observed is, that at the beginning of verse 14 and at the end of it we have repeated the word "equality," which means that God's people are all to give the same proportion of their means (How he gets the same income proportion for all Christians out of this verse is puzzling. Equality here seems to refer to either 1. *Supply*: the wealthy using their abundance to shore up the poor who are in want, or 2. *Reciprocity*: the burden of relief being shared equally. The Greeks can help the Judeans now, but the Judeans may be helping the Greeks later, there being an equality of giving and receiving.) and the only proportion that God has specified anywhere in His Word is that of the tenth, or "tithe." (Here we see an obsession with a fixed percentage. If I was a betting man, I'd bet a year's tithe that this guy is a flat tax advocate.)

There is one other passage to be looked at, namely Hebrews 7:5 and 6: "And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: But he, whose descent is not counted from them, received tithes of Abraham, and blessed him that had the promises." (Notice the order: "received tithes of Abraham, and blessed him that had the promises"). And without all contradiction the less is blessed of the better." In the seventh chapter of Hebrews the Holy Spirit through the apostle Paul is showing the superiority of Christ's priesthood over the order of the priesthood of the Levites, and one of the proofs of which He establishes the transcendancy of the Melchizedek order of the priesthood of Christ was that Abraham, the father of the chosen people, acknowledged the greatness of Melchizedek by rendering tithes to him.

The reference in Hebrews 7 is to what is recorded in Genesis 14, where we have two typical characters brought before us—Melchizedek, a type of Christ in three ways: first,

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in his person, combining the kingly and the priestly offices; second, a type of Christ in his names, combining righteousness and peace, for "Melchizedek" itself means "peace"; and third, a type of Christ in that he pronounced blessing on Abraham and brought forth bread and wine, the memorials of his death.

But not only was Melchizedek there a type of Christ, but Abraham was also a typical character, a representative character, seen there as the father of the faithful; and we find he acknowledged the priesthood of Melchizedek by giving him a tenth of the spoils which the Lord had enabled him to secure in vanquishing those kings, and as that is referred to in Hebrews, where the priesthood of Christ and our blessings from our relations to it and our obligation to it are set forth, the fact that Abraham paid tithes to Melchizedek as mentioned there, indicates that as Abraham is the father of the faithful, so he left an example for us, his children, to follow—in rendering tithes unto Him of whom Melchizedek was the type. And the beautiful thing in connection with the Scripture is that the last time the tithe is mentioned in the Bible (here in Heb.7) it links the tithe directly with Christ Himself. All intermediaries are removed. In the Old Testament the tithes were brought to the priests, then carried into the storehouse, but in the final reference in Scripture, the tithe is linked directly with Christ, showing us that our obligations in the matter are concerned directly with the great Head of the Church.

His argument goes this way:

1. Abraham tithed to Melchizedek
2. Melchizedek is a type of Christ
3. Abraham is a type and example for all the faithful
4. Therefore, the faithful of the New Covenant should tithe to Christ

Premises 1 and 2 are undisputable.

Premise 3 is cleverly inserted in order to make his contrived argument work. There is no mention of Abraham being the father of the faithful here in Hebrews 7. The writer of Hebrews is not saying that Abraham is our example to tithe to Christ, but rather that Levi was in the loins of Abraham when he tithed to Melchizedek, which demonstrates that Christ's priesthood after the order of Melchizedek is greater than the Levitical priesthood. And this priesthood change necessitated a change in the law. Hebrews 7 could more easily make a case *against* New Covenant tithing, as follows:

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1. Abraham tithed to Melchizedek (v 2, 4)
2. Melchizedek is a type of Christ (v 2,3,17)
3. Levi, being in the loins of Abraham, payed tithes to Melchizidek (v 9,10)
4. Therefore Christ's Melchizedekian priesthood is greater than the Levitical priesthood, since the lesser tithes to and is blessed by the greater (v 7, 11-23)
5. Therefore the Levitical priesthood and the law under it is disannulled for its weakness and unprofitableness (v 11-19)
6. Tithing is part of this disannulled law
7. Therefore, tithing has been disannulled

Now I'll acknowledge that premise 6 is not expressed in Hebrews 7. But if it is true, conclusion 7 is true, excepting any special exemption or defeater.

This case of Abraham's voluntary tithe is more compatible with New Testament principles of giving than the legal precepts under the Law. There are no scriptures that state that tithing was a requirement of God's people before the Law. Nor is there evidence tithing was practiced on a regular basis.⁶

In the above we have only introduced the Scriptures that present God's mind on this matter. In the following section we will deal with the subject in an expository and in an argumentative way.

One evil ever leads to another. God's appointed method for the financing of the work which He has been pleased to place in our hands, is that of tithing—the strict setting aside one-tenth of all we receive, to be devoted to His cause. Where the Lord's people faithfully do this, there is never any shortage or going into debt. Where tithing is ignored there is almost always a deficit, and then the ungodly are asked to help or worldly methods are employed to raise money. If we sow the wind, we must not be surprised if we reap the whirlwind.

He's not necessarily doing this here, but we must be careful not to view this pragmatically-- to say, "if everyone tithed how much better off the church would be". Pragmatism is not a good test for truth, or what is right, since things can work for a while and fall apart later--or work on earth but not please God. The Mormons have

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enforced a tithe and built a prosperous mega-religion based on charlatan Joseph Smith's supposed golden plates he found in New York. The fact that the Mormon Church has prospered by membership and finances is not a sign of God's blessing. There are blessed evangelical churches that teach tithing and blessed evangelical churches that do not. Churches would do well teaching the many challenging and encouraging applicable truths of financial stewardship such as hard work, honesty, faithfulness, and generosity, without feeling compelled to teach tithing.

With that said, nowhere in the NT is tithing prohibited. Old Testament scripture is for our learning, admonition, hope, comfort and example. For a Christian to freely choose to give tithes from his income is not necessarily wrong. It is not necessarily wrong for Christians to voluntarily circumcise their male infants or adopt the dietary laws of the OT (except for abstaining from pork BBQ—that is not right! 1Tim 4:3-4).

The New Covenant brings liberty versus bondage (Gal 2:4; 4:3-5:1; Col 2:13-17; 1Cor 9:20-22; 2Cor 3:6-17). This liberty allows one to *not observe* or *observe* Mosaic laws and customs in their Old Covenant context as one deems best for love, ministry and/or conscience sake (Acts 15:1-29; 16:3; 18:18; 20:6; 21:15-31; 1Cor 9:20-22) provided the gospel of grace is not hindered (Gal 2:1, etc).

But to do these things *of necessity*, as one under law, is to fail to grasp one of the main purposes of Jesus' death on the cross: to take away the ordinances that condemned us (Eph 2:15; Col 2:14; 2Cor 3). The New Testament warns believers not to be entangled in the bondage of Old Testament ordinances (Gal 3:1-3; 4:9-5:1; Col 2:14-23; Heb 9:1,10). Therefore if tithing is not a New Covenant command/law, it is wrong to *obligate* one's self or another Christian to tithe as though it was law. Mandating a tithe to go "to the local church" takes the tithing error even deeper into Old Testament legalism (by taking Malachi 3 out of context, equating the temple storehouse which stored the OT produce and meat offered in sacrifice illegitimately correspond to money stored in the bank account of the local church. [Scripturally, the church is not a physical building at all; it is people]). This legalistic view of giving is contrary to New Testament guidance. Every Christian is to give freely, as he purposes in his heart, not of necessity. He is to give generously, as God has prospered him, being willing to support the material needs of those who teach and preach the word of God, the church, poor Christians, and the poor and needy outside the church.

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Summary

Tithing, though rarely observed in scripture before the Mosaic Law (once, maybe twice⁶), was a free and voluntary expression of gratitude to God. During the Mosaic Law, tithing was legislated as a holy offering to the Lord and regular means of supporting the poor and Levites who had no increase from the land from which to live. In the New Covenant, tithing is never commanded of Christians. Due to the liberating nature of the New Covenant, tithing should be viewed at most as an example of giving from the OT, but not as a binding ordinance. Christians are free to tithe and free not to tithe.

The pro-tithe argument I critiqued went this way:

1. God has a right to say how much of our income shall be set apart for him
2. God said clearly and repeatedly in the OT how much should be set apart (not just for Israelites, but for Christians too)
3. Nothing in the NT changes or rescinds that teaching
4. NT verses clearly imply the continuation of the tithe for NC believers
5. Therefore, NC believers are obligated to tithe

His argument is logically valid, but not sound because most of his premises are false (I can only find agreement with premise 1). Therefore his argument fails.

I would argue this way:

1. The binding commandments for a New Covenant believer are all contained in Jesus' and his apostles' teachings.
2. Jesus and his apostles never commanded New Covenant believers to tithe to the local church (or to tithe at all)
3. Therefore, the New Covenant believer is not under obligation to tithe to the local church (or to tithe at all)

It could also legitimately be argued this way:

1. All the Old Covenant temple ministry laws have been disannulled

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2. The compulsory tithe was an Old Covenant temple ministry law (and it was never issued apart from this context)
3. Therefore, the compulsory tithe has been disannulled

I commit to remain open-minded (though I'm obviously not neutral) to re-examine my arguments and presuppositions by the scriptures. My mind is fallible. I could be wrong. Iron sharpens iron, and to continue to grow, a believer must remain humble and teachable. Hopefully, discussing these things with the right attitude will lead to greater understanding and unity around the truth.

I view this as an in-house debate among believers in which we can disagree and still have fellowship. I surely don't think that as much as we conservative, Bible-believing Christians agree on, this doctrine rises to the level of "an essential doctrine" or litmus test for fellowship, church membership, service, or leadership. I've tried to show that tithing is not a binding law for Christians. If I've failed, I hope to have at least demonstrated that this subject is a secondary and difficult doctrine that calls for love and liberty of conscience (Rom 14). "One man esteems one day above another: another esteems every day alike. Let every man be fully persuaded in his own mind."

I appeal to the common quotation, "In the essentials, unity; in non-essentials, liberty; and in all things, charity."

Since I wrote this paper, I have written another paper entitled, *The Continuation and End of the Mosaic Law* found at www.travisechols.com. It addresses more fully the continuity/discontinuity issue of the Mosaic Law in the New Covenant.

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Endnotes

¹ If Old Testament practices are to be continued unless they are individually repealed in the New Testament, a small sample of the many commandments that would still be binding is as follows.

1. To put fringes with blue threads on the borders of clothing (Num. 15:38)
2. To bind God's Word on your head (Deut. 6:8)
3. To bind God's Word on your hand (Deut. 6:8)
4. To write God's words on the door posts and gates of your house (Deut. 6:9)
5. To bless God after meals (Deut. 8:10)
6. Not to reap the entire field (Lev. 19:9; Lev. 23:22)
7. To leave the unreaped corners of the field or orchard for the poor (Lev. 19:9)
8. That a eunuch shall not enter into the congregation of the Lord (Deut. 23:2)
9. That an illegitimate son shall not enter into the congregation of the Lord (Deut. 23:3)
10. That the newly married husband shall be free from war and business for one year to stay home and bring cheer to his wife (Deut. 24:5)
11. That one who defames his wife's honor (by falsely accusing her of not being a virgin before marriage) must live with her all his lifetime. Divorce is not permissible (Deut. 22:19)
12. That a widow whose husband died childless must not be married to anyone but her deceased husband's brother if he will do it (Deut. 25:5)
13. To marry the widow of a brother who has died childless. If he refuses his duty to raise up seed of his brother, the widow must loosen his shoe and spit in his face in the presence of the elders (Deut 25:5-10)
14. Not to travel on the Sabbath outside the limits of one's place of residence (Ex. 16:29)
15. Not to do work on the Sabbath (Ex. 20:10)
16. Not to sow the field or prune the vineyard in the seventh year (Ex. 23:11; Lev. 25:2)
17. To make a parapet for your roof if you build a new house (Deut. 22:8)
18. Not to shave around the sides of your head, nor shall you disfigure the edges of your beard (Lev. 19:27)
19. Not to tattoo the body (Lev. 19:28)
20. Not to cross-breed cattle of different species (Lev. 19:19)
21. Not to sow different kinds of seed together in one field (Lev. 19:19)
22. Not to eat the fruit of a tree for three years from the time it was planted (Lev. 19:23)
23. Not to work with beasts of different species, yoked together (Deut. 22:10)
24. Not to wear garments made of different threads such as wool and linen mixed together (Deut. 22:11)

²**The New Covenant supersedes the Old Covenant.** The New Covenant is a better covenant (Heb 7:22; 8:6) established upon a better office (Heb 3:1-2), a better ministry (Heb 3:3-6), a better rest (Heb 3:7-19), a better priesthood (Heb 12:7-21), a better high priest (Heb 7:17; 8:1-2), a better location (Heb 8:3-5), better promises (Heb 8:6-13), a better sacrifice (Heb 9:9-10:14), a better hope (Heb 7:19), and a greater glory (2Cor 3:6-18). The Old covenant has been

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fulfilled with the advent of the New Covenant in Christ (Heb 7:18 Disannulled; Gal 3:19-26 No longer needed; Heb 8:13 Decaying and ready to vanish; Heb 7:11-12 Changed law necessitated by changed priesthood (Levi to Melchizedek); Eph 2:15 Abolished; Col 2:14 Blotted out; Matt 5:17 Fulfilled; Rom 6:14; 7:4 Not under law, but grace instead; Rom 10:4 Christ the end of the law; 2Cor 3:7-13; Done away, abolished, even that on tables of stone; Acts 15:5,19, 24, 28; 21:24-25 Gentile believers not to keep it; Gal 3:2-3 Neither justified nor sanctified by it; Rom 14:5-6; Gal 4:9-11; Col 2:13-17).

The abrogation of the Law of Moses reflects much more than a few rule changes, but the ushering in of a different type of covenant. God's first covenant was with Abraham and his biological descendants. Through Isaac and Jacob (Israel) the covenant promises were relayed. God gave his covenant people Israel his law, made up of numerous ordinances to regulate their lives morally, religiously, and civilly. In time, Israel became a great nation occupying the land that God had promised them. Within this covenant community, individuals who trusted Jehovah became heirs of *all* the covenant blessings, including personal salvation. But many within the covenant community did not have the faith of Abraham and were not saved (Jer 31:31-34; Matt 8:12; Rom 9:31-10:3). After many years of Israel breaking God's covenant, God promised to make a new covenant with them. This new covenant would not be according to the old covenant made with unbelievers. The people of the New Covenant would not have to teach others "Know the Lord" because all would know Him from the least to the greatest and their sins would be forgiven (Jer 31:31-34; Heb 8:6-13). The advent of the New Covenant would also usher in a new age of the Holy Spirit's ministry (Joel 2:28 with Acts 2:27; Jn 14:16; 15:26; 16:7; Acts 1:5). This New Covenant was established by Christ at his first coming and is in force today (Luke 22:20; 2Cor 3:6; Heb 9:15; 12:24). With the arrival of the New Covenant, God has made the first covenant old (Heb 8:13).

The New Testament scriptures place great emphasis on the newness, fulfillment, and superiority of the New Covenant as compared with the Old. There is a progression and advancement in redemptive history. The New Covenant is a new, better, and fulfilling covenant that cannot be equated with the Abrahamic covenant of circumcision or the related Mosaic covenant of Law. The New Covenant is consistent with, but not a continuation of, the Old Covenant.

In the Old Testament, God worked through an ethnic *nation* composed of believers and unbelievers (1Kings 19:13-15,18, Mal 3:13-18; Matt 23:29-33; 26:27-28; Rom 11:1-5). In the New Testament, God works through a spiritual organism composed of believers from *all nations* (Acts 7:38; Heb 2:12; 9:15; 11:39-40; 12:23). While it is true that unbelievers and false baptized professors are associated with local or "visible" assemblies, the church as the body of Christ is made up exclusively of true believers (Acts 2:47; 1Cor 1:2; 1Thes 1:1; Heb 12:23; Col 1:24). The current Church period is a progressive fulfillment in God's prophetic timeline. God's redemptive plan started with Abraham and progressed from a man and his children to an entire nation (Israel) under the Old Testament Mosaic Law. Under the New Covenant, believers in Christ from all nations are God's redeemed in the Church. In the future, Jewish and Gentile believers will

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reign with Christ. In the eternal state, there will be no more sin, all unbelievers will have been consigned to the lake of fire, and the nations, which consist of the redeemed only, will reign with Christ forever.

- Refer to *The Continuing Relevance of Divine Law*
<http://www.biblicalstudies.com/bstudy/hermeneutics/ibri-1.htm>. For a fuller treatment, read the book *New Covenant Theology* by Tom Walls and Fred Zaspel
- Refer to *Believer's Baptism* edited by Thomas R. Schreiner and Shawn D. Wright chapter 4, *Baptism and the Relationship between the Covenants* by Stephen J. Wellum
- Refer to *Basic Theology* by Charles C. Ryrie, *The End of the Law* p.302-305

³ <http://plantedinchrist.wordpress.com/2012/05/24/hermeneutics-101-the-use-of-the-old-testament-in-the-new-testament/>

http://plantedinchrist.wordpress.com/2012/05/25/hermeneutics-101-the-use-of-the-old-testament-in-the-new-testament-part-2/?relatedposts_exclude=346

⁴ S. Lewis Johnson Jr, *The Old Testament in the New*, p. 94

⁵ This supposed one-to-one correspondence between circumcision and baptism is invalidated by observing the great differences between Old Covenant circumcision and New Covenant baptism. Under the Abrahamic Covenant, *all male descendants of Abraham, as well as servants, both adults and children, whether believing or not, whether from believing parents or not*, were to receive the *bloody ritual of foreskin removal* (Gen 17:1-14, 20, 25-26). *Applying water to male and female infants of only believing parents* is not consistent with either the Old or New Covenants. Based on Abraham's faith, circumcision was prescribed for all of his physical male descendents to mark out a *national* and *ethnic* people who *should have* the faith of Abraham. In the New Covenant, baptism is administered to Abraham's spiritual descendents to mark out a *spiritual* people who *already have* the faith of Abraham, whether Jew or Gentile. Unlike the old covenant of circumcision, a person's physical lineage does not automatically make one a member of the New Covenant community (Matt 28:19-20; Rom 9:6-8; 1Jn 1:13; 3:16). Personal faith is required. Scripture presents the salvation blessings represented by baptism as *realized possessions* received by *spiritual birth* and confessed in the *conscious, voluntary* baptism of *one who has believed*. In covenantal infant baptism, the salvation blessings represented by baptism can only be *uncertain promises* (i.e., promises which may never be realized by the individual) received by *physical birth* and displayed by the *unconscious, involuntary* baptism of *one who cannot believe*.

⁶ Andreas J. Kostenberger and David A. Croteau's, *"Will a Man Rob God?" (Malachi 3:8): A Study of Tithing in the Old and New Testaments*

<http://www.biblicalfoundations.org/wp-content/uploads/2012/01/32-Tithing1.pdf>

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⁷Andreas J. Kostenberger and David A. Croteau's, *Reconstructing a Biblical Model for Giving: A Discussion of Relevant Systematic Issues and New Testament Principles*
<http://www.biblicalfoundations.org/wp-content/uploads/2012/01/33-Tithing2.pdf>