



# TITHING, DOES IT MEAN GIVING GOD THE FIRST TENTH OF YOUR INCOME?

By George Lujack

Tithing the first tenth of one's income to God (via a congregational worship ministry) has been a longstanding traditional teaching. Does God command believers to give ten percent of their income to their chosen congregation? This article will address tithes, offerings, and God's laws concerning them.

TITHES ARE PRODUCE OF THE FIELD (LAND): ANISE, CUMMIN, FRUIT, GRAIN, HERBS, HONEY, MINT, OIL, RUE, SEED, AND WINE

## **LEVITICUS 27:30:**

And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is YHWH's (the Lord's). It is holy to YHWH (the Lord).

## **DEUTERONOMY 12:17:**

You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave offering of your hand.

## **DEUTERONOMY 14:22,28:**

You shall truly tithe all the increase of your grain that the field produces year by year.

At the end of every third year you shall bring out the tithe of your produce of that year and store it up within your gates.

## **DEUTERONOMY 26:12-13:**

When you have finished laying aside all the tithe of your increase in the third year—the year of tithing - and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, then you shall say before YHWH (the Lord) your God: 'I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me.'

## 2 CHRONICLES 31:5:

As soon as the commandment was circulated, the children of Israel brought in abundance the first-fruits of grain and wine, oil, and honey, and of all the produce of the field; and they brought in abundantly the tithe of everything.

## **NEHEMIAH 13:12:**

Then all Judah brought the tithe of the grain and the new wine and the oil to the storehouse.

# **MATTHEW 23:23:**

"Woe to you, scribes and Pharisees, hypocrites! For you pay tithe of mint and anise and cummin, and have neglected the weightier matters of the law: justice and mercy and faith."

# **LUKE 11:42:**

"But woe to you Pharisees! For you tithe mint and rue and all manner of herbs, and pass by justice and the love of God."

The law of tithing was to give to the Levites who were taken from among the people of Israel to serve as tabernacle priests over the land of Israel. The Levites did not own any of the land of Israel, so the tithes were collected for them as their inheritance for the work they did as priests of Israel.

## **NUMBERS 18:6-7:**

Behold, I Myself have taken your brethren the Levites from among the children of Israel; they are a gift to you, given by YHWH (the Lord), to do the work of the tabernacle of meeting. Therefore you and your sons with you shall attend to your priesthood for everything at the altar and behind the veil; and you shall serve. I give your priesthood to you as a gift for service...

## **NUMBERS 18:20-21:**

Then YHWH (the Lord) said to Aaron: "You shall have no inheritance in their land, nor shall you have any portion among them; I am your portion and your inheritance among the children of Israel.

Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting."

The law of tithing specifically applied to the people of Israel, to the eleven tribes of Israel who were apportioned land as an inheritance, to support the Levite tribe of Israel, who did not receive a land inheritance, but served God daily as tabernacle priests. Tithes given to the Levites were of the produce of the land, including cattle and all manner of crops and products derived from vegetation. Income tithing of ten percent to be taken from the people of Israel was not a part of the law of tithing. Tithes were specifically set aside to be used to supply the needs of the Levites, the poor, foreigners, widows, and orphans (Deuteronomy 26:12-13). They were to be a blessing for the poor and needy.

## FREEWILL OFFERINGS ARE DIFFERENT THAN TITHES

Mainstream Christianity has traditionally proclaimed a doctrine of tithing, which maintains that believers should donate ten percent of their income to their congregational assembly. The tithing doctrine is a guilt-causing, income-generating, self-serving falsehood.

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God never commanded believers to tithe ten percent of their income or salary. As the term suggests, freewill offerings of cash, gold, silver, and all other items that were given to the treasury of YHWH (the Lord) were voluntarily given out of one's own free will. Freewill offerings were not tithes, which were commanded by God's law to be taken from the Israelites and given to the Levites (Exodus 35:29, 36:3; Leviticus 22:18,21,23, 23:38; Numbers 15:3, 29:39; Deuteronomy 12:6,17, 16:10; 2 Chronicles 31:14; Ezra 3:5, 7:16, 8:28; Psalm 119:108; Amos 4:5).

Malachi 3:8-10 has often been used by mainstream denominations to proclaim that believers who do not tithe ten percent of their income as an offering are stealing from God.

## **MALACHI 3:8-10:**

"Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings. You are cursed with a curse, for you have robbed Me, even this whole nation. Bring all the tithes into the storehouse, that there may be food in My house, and try Me now in this," says YHWH (the Lord) of hosts, "If I will not open for you the windows of heaven and pour out for you such a blessing that there will not be room enough to receive it."

Is Malachi 3:8-10 really saying that believers who do not tithe ten percent of their income are stealing from God? NO!

God was not addressing the general population of Israel in Malachi 3:8-10. God was addressing the Levite priests in the tabernacle of meeting where He would meet with them (Numbers 18:21). God told the Levite priests that THEY were the ones who robbed God. And how did the Levite priests rob God? They stole from God by taking offerings from the treasuries and tithes from the storehouses, by enriching themselves and not providing for the aliens, widows, and orphans (Malachi 3:5).

## **JOHN 12:4-6:**

But one of His disciples, Judas Iscariot, Simon's son, who would betray Him, said, "Why was this fragrant oil not sold for three hundred denarii and given to the poor?" This he said, not that he cared for the poor, but because he was a thief, and had the money box; and he used to take what was put in it.

It is those who are in charge of a ministry's treasury who steal from God if they use the offerings on themselves instead of doing God's work with the ministry funds. People who have not given are not stealing from God.

Prosperity gospel preachers likewise steal from God today. Very often they receive huge cash offerings from their congregation and television audience members and use the money to spend it lavishly on themselves. THEY are the ones stealing from God, as they are not using their offerings received, in the name of God, for any other purpose other than to make themselves rich.

In these end times, many false prophets have arisen, proclaiming God's laws are abolished. The one law they will never claim is abolished is the law of tithing ten percent of one's income, which is not even in His law. The love of money is the root of all evil, including the evil of profit-motivated ministers (1 Timothy 6:10).

Believers who cannot afford a freewill offering of ten percent of their income are not stealing from God. If a person hasn't given an offering to God, they cannot steal something they haven't given from God. It is the people who are in charge of God's treasury, ministry leaders, who are stealing from God, not the people who haven't contributed to the treasury.

THE POOR WIDOW'S MITES

#### MARK 12:41-44:

Now Yeshua (Jesus) sat opposite the treasury and saw how the people put money into the treasury. And many who were rich put in much. Then one poor widow came and threw in two mites, which make a quadrans. So He called His disciples to Himself and said to them, "Assuredly, I say to you that this poor widow has put in more than all those who have given to the treasury; for they all put in out of their abundance, but she out of her poverty put in all that she had, her whole livelihood."

Yeshua (Jesus) wasn't calculating who was or was not contributing ten percent of their income to the temple treasury, nor did He have great regard for the rich who put in much out of their abundance. Yeshua (Jesus) recognized the poor widow, who gave one hundred percent of her income, which was two mites, two small copper coins worth less than a penny.

GOD LOVES A CHEERFUL GIVER

## 2 CORINTHIANS 9:7:

So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.

There is no ten percent requirement for the cheerful giver.

Assemblies, churches, congregations, prayer centers, synagogues, and other houses of worship do have expenses and need to meet those expenses through freewill offerings of their congregants. After those expenses are met, ministry treasuries should be used to do God's work, and should not be spent on ministers who live lavishly and store up treasures for themselves (Matthew 6:19-21).

Freewill cash offerings are voluntary contributions one makes in any percentage amount according to the purposes of his or her heart. Freewill offerings of cash are not tithes and are not required to be a minimum ten percent of one's income.