

Tithing, Giving, and Generosity

A Biblical Explanation of Our Practices

By: Adam Mabry

The practice of tithing dates back to the earliest times of the Old Testament. However, for many modern Christians, it can be confusing. How should we understand the Bible's instructions regarding tithing? Additionally, what should we think about giving beyond the tithe, budgeting, or money in general? In this brief paper, I will argue that tithing is a biblically commanded practice that Christians should follow. I will first explore the principle that the first and best belong to God. Second, I will explain the principles and practice of tithing. Third, I will explore the practices and teachings of Christ and the New Testament. Fourth, I will address common questions, objections, and arguments against the practice. Finally, I will offer some additional practical resources.

The Pre-Law Principle: The First and Best Belongs to God

The pre-law principle is that the first and best belong to God. This is surprising to many Christians who think that tithing is a dusty, old practice best kept in the list

of other laws Christians no longer observe, like food laws.¹ You can find this explored in the story of Cain and Abel (Genesis 4), Abraham and Melchizedek (Genesis 14), and the story of Jacob at Bethel (Genesis 28). Though some have argued that tithing is legalistic, we will see that this principle and practice actually precedes the law, supporting the claim that the first and best belong to God. We cannot fully grasp the significance of tithing without understanding this principle.

First, in the case of Cain and Abel, we read:

Now Abel was a keeper of sheep, and Cain a worker of the ground. In the course of time Cain brought to the Lord an offering of the fruit of the ground, and Abel also brought of the firstborn of his flock and of their fat portions. And the Lord had regard for Abel and his offering, but for Cain and his offering he had no regard. (Gen. 4:2–5)

Notice what separates the offering of Cain and Abel. Abel offered “the firstborn of his flock,” but Cain just offered “an offering of the fruit of the ground.” Cain offered something when he got around to it. But Abel offered the first and the best—the very first part of his increase.² The New Testament comments on this story, calling Cain’s offering an unrighteous deed lacking faith (1 John 3:12; Heb. 11:4). Why did it lack faith? Because it takes faith in God to give him one’s first and best, especially when there is no guarantee of more. This narrative underscores the timeless principle that the first and best belong to God, establishing a foundation for the practice of tithing long before it was codified in the law.

Second, this principle is found in the meeting of Abraham and Melchizedek:

¹ The reason for not obeying certain food laws is that Jesus abrogated them himself when he gave the vision of food to the Apostle Peter in Acts 10:9–16. These laws separated Jews from Gentiles in a way that was no longer part of God’s redemptive plan, and thus, the mission of the gospel was open to all peoples of all nations. The New Testament goes on to use the dietary laws as symbolism separating the Jews from the Gentiles (Wenham, *Leviticus*, 183–84). In Acts 10:9–16, Peter has a vision that the dietary laws are nullified, symbolizing the inclusion of Gentiles into the Church. This is affirmed when Peter eats with Cornelius, a Gentile, stating that God has shown him not to consider any person unholy or unclean (Acts 10:28). See Bryan C. Babcock, “Law, Dietary,” in *The Lexham Bible Dictionary*, ed. John D. Barry et al. (Bellingham, WA: Lexham Press, 2016).

² William Barclay remarks about this, “It’s clear from Genesis 4 that the first family knew they had a responsibility to give back to God a portion of what God had given them. They were even held responsible for the kind of offering they gave. God accepted Abel’s offering and rejected Cain’s. In addition, since the Old Testament later links the offering of the “firstborn” and “firstfruits” to the tithe, it’s possible Abel’s offering was accepted precisely because it was a tithe.”; William Barclay, “The Bible Commands Christians to Tithe,” *The Gospel Coalition*, March 28, 2017 < <https://www.thegospelcoalition.org/article/bible-commands-christians-to-tithe/> > accessed May 20, 2024.

And Melchizedek king of Salem brought out bread and wine. (He was priest of God Most High.) And he blessed him and said, “Blessed be Abram by God Most High, Possessor of heaven and earth; and blessed be God Most High, who has delivered your enemies into your hand!” And Abram gave him a tenth of everything. (Gen. 14:18–20)

This story further develops the principle by explicitly mentioning the tithe. Again, the principle of first and best is in play here, as Abraham had just defeated a host of other kings and was coming back with the spoils of war—an increase in his wealth. This mysterious figure, Melchizedek, was a worshipper of Yahweh and a priest on his behalf, in addition to being “King of Salem,” which is another way of saying “king of peace.”³ Abraham offered him a tithe of his increase in faith, for which he was blessed by Melchizedek.

With the insight provided by the New Testament, this story takes us further into the practice of tithing. Four centuries before the law was given, our spiritual father Abraham was tithing to Melchizedek—a man who is described by the book of Hebrews as a prefiguring of Christ (Hebrews 5:9-10, 7).⁴ This sets up a pattern that will develop more fully as the story of the Bible continues.

Third, this principle is demonstrated by the patriarch Jacob at Bethel. In this case, we read that after having an encounter with God, he promised a tithe of all his increase.

So early in the morning Jacob took the stone that he had put under his head and set it up for a pillar and poured oil on the top of it. He called the name of that place Bethel, but the name of the city was Luz at the first. Then Jacob made a vow, saying, “If God will be with me and will keep me in this way that I go, and will give me bread to eat and clothing to wear, so that I come again to my father’s house in peace, then the Lord shall be my God, and this stone, which I have set up for a pillar, shall be God’s house. And of all that you give me I will give a full tenth to you.” (Gen. 28:18–22)

Again, Jacob is having a response to a divine, gracious encounter with God. His immediate response is to honor God himself with the return of the tithe. Obedience in response to grace, this further develops the pattern that tithing is

³ Kidner explains that “Salem is Jerusalem; on its name, ‘peace’, and that of Melchizedek, ‘king of righteousness’.” Derek Kidner, *Genesis: An Introduction and Commentary, vol. 1, Tyndale Old Testament Commentaries* (Downers Grove, IL: InterVarsity Press, 1967), 132.

⁴ Morris makes the same point: “So Abraham, our spiritual father, tithed to Melchizedek, who was either Jesus Christ Himself or a symbolic representation of Christ. Moreover, all this occurred 430 years before the law.” Robert Morris, *The Blessed Life: Unlocking the Rewards of Generous Living* (Grand Rapids, MI: 2016), 45.

the right response of God's people to his grace. As Old Testament scholar Derek Kidner notes, "The gift of the tenth was voluntary before it was commanded. It was to become a fetish with the Pharisees (Matt. 23:23); but the principle of proportionate giving is upheld, though unspecified, in the New Testament (1 Cor. 16:2).⁵ Some people have suggested that Jacob was offering a one-time tithe in Genesis 28. However, as John Currid observes, the verb "to tithe" describes frequent, multiple actions. Jacob appears to be making a lifetime commitment to Yahweh in the matter of tithing.⁶

In sum, the Old Testament lays out a pattern and principle that appears before the law: namely, that the first and best of our increase belongs to God. From the example of Abel, Abraham, and Jacob, one sees the pattern and principle that God gets the first and best. Next, we will see that what the Bible begins as a principle it codifies into law.⁷

The Law: The Firstborn and the Tithe

Two kinds of laws in the Old Testament bear upon the Christian practice of tithing: those related to the firstborn and those directly addressing tithing. First, we will examine the laws around the firstborn, showing that they have ethical implications for the first of our increase. Next, we will examine the laws about tithing and the prophetic rebuke for not doing so in Malachi. This will all go to show that the Old Testament took this practice seriously and set up the moral expectations for Christians in the New Testament.

First, we should note that at least sixteen different times, the Old Testament law declares that the firstborn of one's flocks belonged to God. For example, Exodus 13:12-13 says:

⁵ Kidner, *Genesis*, 170.

⁶ This was observed by Barclay. See Barclay, "The Bible Commands Christians to Tithe," *The Gospel Coalition*.; His original source was John Currid, *Genesis Volume 1: EP Study Commentary* (Welwyn Garden City, UK: Evangelical Press, 2015).

⁷ It should also be said that the principle is shown in the history of Israel's conquests as well. After years of poverty-stricken wandering, it was to the Lord that silver and gold of Jericho were to go (Josh. 6:18). Again, this principle of trusting God with the first fruits of increase is made clear. Why did God want the silver and gold of Jericho? Because it was the first city of conquest. For more on this concept, see Morris, *The Blessed Life*, 30-31.

you shall set apart to the Lord all that first opens the womb. All the firstborn of your animals that are males shall be the Lord's. Every firstborn of a donkey you shall redeem with a lamb, or if you will not redeem it you shall break its neck. Every firstborn of man among your sons you shall redeem. (Ex. 13:12–13)

One may reasonably ask what this has to do with giving. Well, according to OT law, the firstborn of any animal had to be either sacrificed or redeemed. This was to live out the story of the Exodus—the gospel of the Old Testament. Because God delivered Israel through the sacrifice of the Egyptian firstborn sons, this fact was to be memorialized in all the financial increase of Israel (Ex. 13:11-16). Currency worked differently in this time period. Wealth was not measured in the accrual of monies but of capital-producing animals like sheep, cattle, donkeys, etc. Animals were not just wealth, but the ability to produce more wealth. Thus, one can see here that the first of each animal's reproduction (and its owner's capital increase) was to be given to the Lord. Thus, the law goes on to say, "The best of the first fruits of your ground you shall bring into the house of the Lord your God" (Ex 23:19, c.f, 34:26).

These laws develop the principle that the first and best belong to God by adding to that principle the story of Israel's salvation. Because the Lord delivered Israel through the final plague of the firstborn in Egypt, they were to express faith in that story even in their financial dealings—that God alone is savior—by returning the firstborn to the Lord. The principle is this: the first and best of our increase—the growth of our wealth—belongs to the Lord. That's why the tithe comes first and from the first.

Second, the law itself commands Israel to tithe to the house of God. Notice how the above scripture locates the house of the Lord as the proper place to return the tithe to the Lord. The concept of tithing in the Old Testament is primarily found in Deuteronomy 12, 14, and 26. Deuteronomy 12 and 26 lay out the overall guidance and purpose for tithing, urging the Israelites to offer their tithes as a gesture of thankfulness to God for His provision. Deuteronomy 14:22–29 provides specific instructions for the practice, which involves setting aside a tenth of one's produce and then partaking of it as part of a sacred meal at the place of worship.⁸ Moreover, the whole purpose of the tithe was to maintain the ministry of the

⁸ See Meeks' article here: Charles Meeks, "Tithe," in *The Lexham Bible Dictionary*, ed. John D. Barry et al. (Bellingham, WA: Lexham Press, 2016).

Levites and priests—the group of people who were to ensure that Israel was faithfully taught the ways of God and shepherded toward obedience.⁹

Moreover, even after the exile, this practice was to be reinstated. Thus, Nehemiah 10:32-39 and 12:44-45 record the vow of the people to do just that. Yet, when the people failed in their covenantal obedience, the prophet Malachi came to give a sharp rebuke combined with a shocking promise:

Will man rob God? Yet you are robbing me. But you say, ‘How have we robbed you?’ In your tithes and contributions. You are cursed with a curse, for you are robbing me, the whole nation of you. Bring the full tithe into the storehouse, that there may be food in my house. And thereby put me to the test, says the Lord of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need. I will rebuke the devourer for you, so that it will not destroy the fruits of your soil, and your vine in the field shall not fail to bear, says the Lord of hosts. Then all nations will call you blessed, for you will be a land of delight, says the Lord of hosts. (Mal. 3:8-12)

In this prophetic correction, Malachi charges the people of God not with a lack of generosity but with theft. Why? The tithe is not ours to give generously; it is God’s, and it must be returned to its owner.¹⁰ This theft from God of which Israel was guilty resulted in a curse—a covenant curse for unfaithfulness. Yet, the correction was not the main thrust of this text.

In a shocking turn, Israel is challenged to test God. The original audience must have been surprised to hear this, given that testing God is expressly forbidden in the law (Deut. 6:16). Yet, God is here calling his people to step to the plate of faith and trust that if they obey—if they bring the whole tithe—God will bless them immensely. As two authors note in their book on this subject,

The very fact that God addressed their disobedience in not tithing highlights the importance He placed on it. This was certainly not for His

⁹ There is some continuity and discontinuity between the ministry of the Levitical Priesthood and the modern Church. While the kind of ministry is different (sacrifices vs. preaching, for example) the larger purpose is the same—to lead the people of God toward the worship of God. Rushdoony notes, “In the church today, the division is somewhat less clear but is still there. The work of the clergy centers on worship, but, basic to worship now is preaching, a Levitical service. The clergy thus is not only the heirs of the priests but also of the Levites.” Rousas John Rushdoony, *Commentaries on the Pentateuch: Numbers* (Vallecito, CA: Ross House Books, 2006), 211.;

¹⁰ This can also be seen in the command to “bring in the whole tithe,” (Deut. 12:6, 11; 14:28; Amos 4:4; Mal. 3:9) rather than the more modern inclination to say “give” the tithe. This may sound like a small, semantic difference making much over nothing. Yet, the words of Scripture are divinely chosen and we must attend to their meaning. We bring God what is his.

benefit since He already owns everything! No, it is to man's benefit to be obedient in the tithe—it is a pathway to spiritual, and sometimes economic blessing. Malachi cited the blessings resulting from bringing “the full tenth into the storehouse”: (1) God would “open the floodgates of heaven and pour out a blessing for you without measure”; (2) He would “rebuke the devourer for you, so that it will not ruin the produce of your land”; (3) “your vine in your field will not fail to produce fruit”; and (4) “all the nations will consider you fortunate, for you will be a delightful land.”¹¹

In other words, the benefits that God promised far outweighed the cost. Why? Because God was calling his people to trust him with their whole hearts—a trust that involved, among other things, their wealth. The same holds true for us today.

In conclusion, the Old Testament presents two types of laws that inform the Christian practice of tithing: those concerning the firstborn and those specifically addressing tithing. The laws regarding the firstborn highlight the ethical importance of dedicating the first of our increase to God, and highlight the fact that the story of our increase is meant to tell the story of salvation. Additionally, the laws about tithing, reinforced by the prophetic rebuke in Malachi for neglecting this duty, demonstrate the gravity with which this practice was regarded. Together, these elements underscore that the Old Testament established a serious precedent for tithing, setting the moral expectations for Christians in the New Testament.

Jesus and Tithing: The Practice and Teachings of the New Testament

So far, we've seen how the Old Testament teaches the principle that God is to get our first and best, the principle of the firstborn, and the laws and promises for tithing. In this section, we will explore Jesus' relationship with tithing. I will show that Jesus' life and teaching support the practice of tithing and that the teaching of the rest of the New Testament does nothing to abrogate this scriptural practice but only to support it.

First, let's consider Jesus Christ's life and ministry in relation to tithing. As a faithful Jew, Jesus exemplified the practice of tithing as part of fulfilling the law, which unequivocally means He tithed. By adhering to the law in every respect,

¹¹ Ken Hemphill and Bobby Eklund, “The Foundations of Giving,” in *Perspectives on Tithing: Four Views* (Nashville, TN: B&H Academic, 2011), 23–24.

Jesus modeled obedience and submission to God's commands, including the practice of tithing.¹²

Moreover, Jesus explicitly taught about tithing. In Matthew 23:23, He rebuked the scribes and 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 faithfulness. These you ought to have done, without neglecting the others." In this passage, Jesus did not denounce the act of tithing, even in meticulous detail. Instead, He condemned the misuse of tithing as a means to sidestep more significant moral responsibilities. Jesus emphasized that while tithing is important, it should not replace the greater demands of justice, mercy, and faithfulness, which require genuine sacrifice and commitment. R. T. Kendall notes:

Tithing was so deeply embedded in the Jewish conscience ... that it needed virtually no mention in the New Testament. Tithing was an assumption in Israel when Jesus came on the scene.... Our Lord, I say, might have made light of their tithing of "mint, dill and cumin." ... But He took the care Himself to sanction such bother to tithe, provided that it was done in the context of judgment, mercy, and faith....

He attacked the Pharisees because of their distortion and lack of balance with respect to religion. And yet Jesus honored that part of the law with respect to tithes!... If tithing was a part of the law that would or could be dropped under the New Covenant this is the place our Lord would have done it. He did not.¹³

Yet, it is here we must also note that, despite His perfect obedience throughout His life, Jesus was ultimately robbed. Even his last earthly possession, His robe, was taken from Him. This act symbolized the injustice He endured despite His adherence to God's law. Jesus's death was that of a thief, taking upon Himself the covenant curses for robbing God of his glory so that humanity could receive forgiveness for this sin. In his brutal death for sinners and thieves, Jesus became the true firstborn Son who was sacrificed to redeem the world.

¹² This is important insofar as Jesus' role as a truer and better Moses, he could have challenged the prevailing understanding of these commands as he did with others. For example, in the Sermon on the Mount he changed the common understanding of the meaning of lust, murder, adultery, and other laws and practices. Yet, he did not do so with the tithe. As the perfectly obedient one, he must have been obedient to this commandment as well.

¹³ R. T. Kendall, *Tithing: A Call to Serious, Biblical Giving* (Grand Rapids: Zondervan, 1982), 29–30.

And, this is the point: tithing becomes about something more when seen in the light of Christ himself. Remember the principle of the firstborn? The firstborn male must either be sacrificed or redeemed.

In a profound sense, Jesus became God's tithe. He was the firstborn Son, sacrificed for the redemption of humanity. Romans 5:8 and 8:29 highlight that Jesus, as the firstborn, was offered up by God to save us, embodying the ultimate principle of the first and best being given to God. This profound truth was echoed when John the Baptist, upon seeing Jesus approaching, declared, "Behold! The Lamb of God who takes away the sin of the world!" (John 1:29). With this inspired proclamation, John succinctly articulated Jesus's mission and role. Jesus, as God's firstborn, was perfect and unblemished, embodying purity in every way.

In contrast, every one of us was born unclean, inheriting a sinful nature from birth. This stark difference highlights a significant parallel: while we were born sinners, Jesus was born as a pure, spotless lamb. To redeem us from our unclean state, Jesus, God's firstborn Son, was sacrificed. His sacrifice was a redemptive act, buying us back for God. In this sense, Jesus was a first-fruit offering, embodying the principle of giving the first and best to God. Therefore, Jesus was, in a very real sense, God's tithe, offered to secure our redemption and reconciliation with God.

At some point, we all come to realize that we have not been obedient with God's money; we've stolen from God and acted faithlessly. Like Cain, we have offered without faith; like Achan, who took the devoted things of Jericho. We have taken what was not ours; like Israel, we have broken the covenant. Yet, praise God, we have a better brother than Cain, a better warrior than Achan, and a better covenant partner than Israel. We have Jesus, the "firstborn over all creation," who was given by God to redeem us, the broken and pitiable.

Therefore, tithing is the practice of telling the same story of redemption with our money that we tell with our mouths.

But what about the rest of the New Testament? Far from abrogating the requirement to tithe, Paul augmented it. This makes sense: for if the pattern and law to tithe were given under the ministrations of the Old Testament, wouldn't we expect that under a richer covenant with greater grace, the tithe would be added upon? Why would anyone think that living under Christian grace would give us permission to do less than what was required under Mosaic law? Indeed, grace frees us to give cheerfully of all that we have, which is exactly what we see in the words of Paul.

Paul provided excellent teaching that goes beyond the concept of tithing. He referenced three passages that speak to the issue of generous giving: 1 Corinthians 16:1–4, 2 Corinthians 8, and 2 Corinthians 9. Each of these passages deals with giving intended for the saints in Jerusalem. He was mobilizing and motivating the churches in Macedonia and Achaia to join in a cooperative offering for believers in Jerusalem who had been impacted by a famine.¹⁴ In one of these passages, we read:

The point is this: whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully. Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that having all sufficiency in all things at all times, you may abound in every good work. (2 Co 9:6–8)

Here, Paul summarizes the heart behind giving beautifully. Because of God’s grace in Christ, we should approach giving our tithe and our offerings (gifts given beyond the tithe) with cheerful, happy, open hands. Why? Because as the rest of the Bible has taught and Jesus has assured: we cannot out-give God. God has given us all that we need for life and godliness in Christ. How much more will he not give us all things. We can afford to tithe and we can afford to be generous because we have a God who promises to take care of us.

Common Questions and Objections

Here are some common questions and objections that often come up with regard to tithing.

- *Isn't tithing an Old Testament practice? Aren't we under grace now instead of the law?*

As we've seen, the principle of first and best is given in Genesis, prior to the law. That principle is encoded in the laws about tithing and the prophetic challenge to test God in this way. But think about that—if giving in the Old Testament started at 10%, and we've received much more grace in the New Testament, then wouldn't that mean that our obligation would increase? This kind of argument proves the opposite of what it hopes.

¹⁴ Hemphill and Eklund, “The Foundations of Giving,” in *Perspectives on Tithing*, 40.

- *Tithes in the Old Testament were for Levitical priests, not churches. Can't I, therefore, take my tithe and distribute it amongst whatever charitable giving I see fit?*

There is no verse in the New Testament that says, "Thou shalt still take thy tithe to the storehouse." But, there is in the Old Testament. So, when Malachi says, "Bring the whole tithe into the storehouse," he's literally talking about the place where the church of the Old Testament (the priesthood associated with the Tabernacle or Temple) stored their provisions. Today, we don't have storehouses because our wealth isn't measured in grain and livestock. Instead, we have bank accounts and church buildings. Therefore, it is most reasonable to conclude from these principles that the proper place for the tithe is the "storehouse of God," the closest analog of which would be the local church. I, therefore, recommend that Christians start their life of financial faith by committing to tithe to their local church. There are all manner of benefits to this, not least of which is the promise to reap what you sow. As you are faithful to sow into the ministry of the local church, you will reap growth as a disciple and the fruit of a committed relationship with God's people in that place.

- *Should I tithe off the gross or the net of my paycheck?*

There is some debate about this. However, it is my practice and my belief that if the first and best belong to God, it can't belong to the government. Therefore, I tithe off my gross pay from my paycheck, investments, honoraria, and any other form of income that I receive.

- *What if I'm in debt and it seems like I can't afford to tithe?*

Increasingly, debt is more and more of a problem for Christians. From student loans to inflation, credit cards to cars, debt has eaten up more and more of our wealth. This paper is too focused to address debt, but the two things I can say are to budget and to test God. Remember, tithing is the only time we are told to test God. So, try it and see how he provides. At the same time you try it, you must develop a plan to demolish your debts. If we are in debt, we are less free to be generous. So, budgeting and stewardship are the responsibility of the Christian. If you need resources to get out of debt and learn a healthier relationship with money, please ask someone on staff to help you.

Concluding Thoughts

In this brief paper, I've shown that the practice of tithing, rooted in the earliest times of the Old Testament, remains a crucial part of the Christian life. Understanding the Bible's instructions regarding tithing and considerations about giving beyond the tithe, budgeting, and money management is essential. This paper has argued that tithing is a biblically commanded practice that Christians should uphold. We explored the principle that the first and best belong to God, the principles and practice of tithing, and the teachings of Christ and the New Testament on the matter. Additionally, we addressed common questions, objections, and arguments against tithing. By considering these aspects and offering practical resources, we can better appreciate the significance of tithing and its application in our lives today.

Remember, God doesn't need your money, but you desperately need God's blessing. It's God's gracious blessing that saves us by faith. It's God's gracious blessing that keeps us holy and faithful. And, it's God's gracious blessing that is promised as we trust him with money. Far from a law that earns God's favor, tithing and giving are, for the Christian, practices that are a result of God's mercy, an expression of gratitude, a step of faith, and a big part of discipleship. So, let's take God at his word and get serious about obeying, giving, stewarding, and trusting God with all that we have.