

FINANCES IN THE NEW TESTAMENT CHURCH

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Addenda: Modern Tithing – A Vital Revival (1958 Reader's Digest reprint)

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In SECTION ONE, we first examine the attitude toward money that prevailed in the New Testament Church. We then will look at financial models displayed in the Church. SECTION TWO addresses the question of whether or not tithing was taught and practiced in the New Testament Church.

SECTION ONE: ATTITUDES AND FINANCIAL MODELS IN THE NEW TESTAMENT CHURCH

PART ONE: THE NEW TESTAMENT CHURCH'S ATTITUDE TOWARD MONEY

Unlike the world in which the Church exists, the New Testament Church must not be impressed by nor seek to possess great wealth. Jesus stated, *You cannot serve God and Mammon.*¹ On one occasion, He said to a young ruler, *Sell all that you own, give to the poor, and come follow Me.*² The New Testament Church's attitude toward money is consistent with these and other similar statements from Jesus. Paul wrote to Timothy,

For we have brought nothing into the world, so we cannot take anything out of it either. And if we have food and covering, with these we shall be content. But those who want to get rich fall into temptation and a snare and many foolish and harmful desires which plunge men into ruin and destruction. For the love of money is a root of all sorts of evil, and some by longing for it have wandered away from the faith, and pierced themselves with many a pang. (I Timothy 6:7-10)

Hebrews echoes Paul's words to Timothy.

Let your character be free from the love of money, being content with what you have; for He Himself has said, "I will never desert you, nor will I ever forsake you," so that we confidently say, "the Lord is my helper, I will not be afraid. What shall man do to me?"(Hebrews 13:5-6)

- Paul listed *love of money* as one of the traits of the depraved society that would exist in the last days.

¹ Matthew 6:24

² Mark 10:21

But realize this, that in the last days difficult times will come. For men will be lovers of self, lovers of money...(II Timothy 3:1-2)

- One of the negative qualifications for church leadership is that the candidate be free from the love of money.

An overseer, then, must be... free from the love of money.(I Timothy 3:2-3)

Deacons likewise must be men of dignity, not... fond of sordid gain, (I Timothy 3:8)

- When the motive for ministry is the salary received, Paul calls it, *sordid gain* (more on this topic, later). Both Paul and Peter stated that a man should not be an elder just because he is "employed" to be an elder.

shepherd the flock of God among you, exercising oversight not under compulsion, but voluntarily, according to the will of God; and not for sordid gain, but with eagerness;(I Peter 5:2)

For the overseer must be ...not fond of sordid gain (Titus 1:7)

- Some in Corinth challenged Paul's apostleship. One of their charges was that since he did not receive financial support from the church, then he really wasn't an apostle. In response to this challenge, Paul wrote that he did not "merchandise" the Gospel.

For we are not like many, peddling the word of God, but as from sincerity, but as from God, we speak in Christ in the sight of God.(II Corinthians 2:17)

- Both Paul and Peter warned against false teachers who used ministry as a means of gaining money.

who must be silenced because they are upsetting whole families, teaching things they should not teach, for the sake of sordid gain. (Titus 1:11)

and in their greed they will exploit you with false words; their judgment from long ago is not idle, and their destruction is not asleep.(II Peter 2:3)

...and constant friction between men of depraved mind and deprived of the truth, who suppose that godliness [religion] is a means of gain. (I Timothy 6:5)

- The Church is not to discriminate between the rich and the poor. The Epistle of James especially is strong on this point.

My brethren, do not hold your faith in our glorious Lord Jesus Christ with an attitude of personal favoritism. For if a man comes into your assembly with a gold ring and dressed in fine clothes, and there also comes in a poor man in dirty clothes, and you pay special attention to the one who is wearing the fine clothes, and say, "You sit here in a good place," and you say to the poor man, "You stand over there, or sit down by my footstool," have you not made distinctions among yourselves, and become judges with evil motives? Listen, my beloved brethren:

did not God choose the poor of this world to be rich in faith and heirs of the kingdom which He promised to those who love Him? But you have dishonored the poor man. Is it not the rich who oppress you and personally drag you into court? Do they not blaspheme the fair name by which you have been called? If, however, you are fulfilling the royal law, according to the Scripture, "You shall love your neighbor as yourself," you are doing well. But if you show partiality, you are committing sin and are convicted by the law as transgressors. For whoever keeps the whole law and yet stumbles in one point, he has become guilty of all. (James 2:1-10)

PART TWO: NEW TESTAMENT CHRISTIANS ARE TO BE MODELS OF FINANCIAL RESPONSIBILITY

Financial responsibility is one of the clearest marks of a New Testament Christian. This is one of the most frequent themes in Paul's letters.

- Because believers came from all sorts of backgrounds, Paul declared that stealing and pilfering have no part in the life of a Christian.

Let him who steals steal no longer; but rather let him labor, performing with his own hands what is good, in order that he may have something to share with him who has need. (Ephesians 4:28)

Urge slaves to be subject to their own masters in everything, to be well-pleasing, not argumentative, not pilfering, but showing all good faith that they may adorn the doctrine of God our Savior in every respect. (Titus 2:9-10)

Unfortunately, respect for ownership is something that is passing in contemporary society. Many so-called Christians have no conscience against taking small items from their employer. Some consider anything that is not tied-down to be "fair game."

- Christians are to conduct their financial affairs in a manner that would protect their reputation in society at large.

and to make it your ambition to lead a quiet life and attend to your own business and work with your hands, just as we commanded you; so that you may behave properly toward outsiders and not be in any need. (1 Thessalonians 4:11-12)

This is reminiscent of Paul's statement that church leaders must *have a good reputation with those outside the church, so that he may not fall into reproach and the snare of the devil.* (1 Timothy 3:7)

Paul wrote that Christians are to pay their taxes and other levies imposed by the government:

For because of this you also pay taxes, for rulers are servants of God, devoting themselves to this very thing. Render to all what is due them: tax to whom tax is

due; custom to whom custom; fear to whom fear; honor to whom honor. (Romans 13:6-7)

Christians are to pay their debts, *Owe nothing to anyone except to love one another; for he who loves his neighbor has fulfilled the law. (Romans 13:8)*

Paul was careful to exercise accountability to those who donated to the fund that he collected for the poor in Jerusalem. He asked the donor churches to send along a representative to travel with him to Jerusalem.

And when I arrive, whomever you may approve, I shall send them with letters to carry your gift to Jerusalem; (I Corinthians 16:3)

And we have sent along with him the brother whose fame in the things of the gospel has spread through all the churches; and not only this, but he has also been appointed by the churches to travel with us in this gracious work, which is being administered by us for the glory of the Lord Himself, and to show our readiness, taking precaution that no one should discredit us in our administration of this generous gift; for we have regard for what is honorable, not only in the sight of the Lord, but also in the sight of men. (II Corinthians 8:18-21)

And he was accompanied by Sopater of Berea, the son of Pyrrhus; and by Aristarchus and Secundus of the Thessalonians; and Gaius of Derbe, and Timothy; and Tychicus and Trophimus of Asia (Acts 20:4). Immediately, thereafter, Luke joined the troupe (v5).

- Christians should work and earn an income. They should not look to be supported by others. Paul used pejorative terms (*unruly* or *undisciplined*) to describe those who were idle and not self-supporting. Paul took the position that those who were not willing to work should be shunned. His strongest statements on this subject are in his two Thessalonian letters. In addition to the one cited above, here are two more examples:

Now we command you, brethren, in the name of our Lord Jesus Christ, that you keep aloof from every brother who leads an unruly life and not according to the tradition which you received from us. For you yourselves know how you ought to follow our example, because we did not act in an undisciplined manner among you, nor did we eat anyone's bread without paying for it, but with labor and hardship we kept working night and day so that we might not be a burden to any of you; not because we do not have the right to this, but in order to offer ourselves as a model for you, that you might follow our example. For even when we were with you, we used to give you this order: if anyone will not work, neither let him eat. For we hear that some among you are leading an undisciplined life, doing no work at all, but acting like busybodies. Now such persons we command and exhort in the Lord Jesus Christ to work in quiet fashion and eat their own bread. But as for you, brethren, do not grow weary of doing good. And if anyone does not obey our instruction in this letter, take special note of that man and do not associate with him, so that he may be put to shame. And yet do not regard him as an enemy, but admonish him as a brother. (2 Thessalonians 3:6-15)

And we urge you, brethren, admonish the unruly, encourage the fainthearted, help the weak, be patient with all men. (1 Thessalonians 5:14)

PART THREE: PROVISION FOR THE POOR IS A PRIMARY CONCERN OF NEW TESTAMENT CHRISTIANS

The two uses to which New Testament Church funds were directed were (1) meeting the needs of the poor; (2) supporting ministers, both those who were itinerant (apostles & prophets), and local leadership. It is apparent from the New Testament record that the primary concern was meeting the needs of the poor.

- First, we note those Scriptures that declare the individual believer's responsibility for the needy. Many could be cited; here are some examples:

Instruct those who are rich in this present world... to do good, to be rich in good works, to be generous and ready to share, storing up for themselves the treasure of a good foundation for the future, so that they may take hold of that which is life indeed. (1 Timothy 6:17-19)

And let our people also learn to engage in good deeds to meet pressing needs, that they may not be unfruitful. (Titus 3:14)

And let us not lose heart in doing good, for in due time we shall reap if we do not grow weary. So then, while we have opportunity, let us do good to all men, and especially to those who are of the household of the faith. (Galatians 6:9-10)

We know love by this, that He laid down His life for us; and we ought to lay down our lives for the brethren. But whoever has the world's goods, and beholds his brother in need and closes his heart against him, how does the love of God abide in him? Little children, let us not love with word or with tongue, but in deed and truth. (1 John 3:16-18)

- Because of the unique nature of the situation, the Jerusalem Church cared for the needy by practicing a form of voluntary pure communism. Here are passages from Acts that described their life together.

And they were continually devoting themselves to the apostles' teaching and to fellowship, to the breaking of bread and to prayer. And everyone kept feeling a sense of awe; and many wonders and signs were taking place through the apostles. And all those who had believed were together, and had all things in common; and they began selling their property and possessions, and were sharing them with all, as anyone might have need. And day by day continuing with one mind in the temple, and breaking bread from house to house, they were taking their meals together with gladness and sincerity of heart, praising God, and having favor with all the people. And the Lord was adding to their number day by day those who were being saved. (Acts 2:42-47)

And the congregation of those who believed were of one heart and soul; and not one of them claimed that anything belonging to him was his own; but all things

were common property to them. And with great power the apostles were giving witness to the resurrection of the Lord Jesus, and abundant grace was upon them all. For there was not a needy person among them, for all who were owners of land or houses would sell them and bring the proceeds of the sales, and lay them at the apostles' feet; and they would be distributed to each, as any had need. And Joseph, a Levite of Cyprian birth, who was also called Barnabas by the apostles (which translated means, Son of Encouragement), and who owned a tract of land, sold it and brought the money and laid it at the apostles' feet. (Acts 4:32-37)

Now at this time while the disciples were increasing in number, a complaint arose on the part of the Hellenistic Jews against the native Hebrews, because their widows were being overlooked in the daily serving of food. And the twelve summoned the congregation of the disciples and said, "It is not desirable for us to neglect the word of God in order to serve tables. "But select from among you, brethren, seven men of good reputation, full of the Spirit and of wisdom, whom we may put in charge of this task. (Acts 6:1-3)

This is the only New Testament Church that had a *communal existence*. Their communal life was the result of their situation. Thousands of people from other lands, in Jerusalem for the Feast of Pentecost, became Christians in a matter of days. This large group had neither jobs nor housing in Jerusalem. So, the Jerusalem Christians sold their real estate, emptied bank accounts, and provided a common treasury from which a daily stipend was provided. They had a unique situation and met it in a unique way. Even though other New Testament Churches did not have a communal life style, they still viewed the Christian life as a shared life; the strong and prosperous made their resources available to the weak and needy.

- Hospitality was one way in which early Christians shared assets. Being hospitable was one of the requirements for eldership. *An overseer, then, must be... hospitable* (I Timothy 3:2). It was a general expectation of all Christians.

Be hospitable to one another without complaint. (I Peter 4:9)

Do not neglect to show hospitality to strangers, for by this some have entertained angels without knowing it. (Hebrews 13:2)

- Care for widows was a concern of the Church, but the first responsibility for widows fell upon the widow's family.

...but if any widow has children or grandchildren, let them first learn to practice piety in regard to their own family, and to make some return to their parents; for this is acceptable in the sight of God... But if anyone does not provide for his own, and especially for those of his household, he has denied the faith, and is worse than an unbeliever... If any woman who is a believer has dependent widows, let her assist them, and let not the church be burdened, so that it may assist those who are widows indeed. (I Timothy 5:4, 8, 16)

The word translated, *grandchildren*, in verse 4, above, is ἔκγονα (*ekgona*) which means *descendants*. It can mean *grandchildren*, *nephews*, or any other descendent. The point here is that the first responsibility for dependent widows falls upon blood relatives. Failure to meet this responsibility, Paul said, is to deny the faith.

The church was to assume full responsibility only for widows who met certain criteria. The local church was not to be a social welfare agency that took care of every needy widow. Widows who were "put on the roll" were to be women who had lived noble lives, truly were without means of support, were women of prayer, and who were too old to remarry.

Honor widows who are widows indeed... Now she who is a widow indeed, and who has been left alone has fixed her hope on God, and continues in entreaties and prayers night and day... Let a widow be put on the list only if she is not less than sixty years old, having been the wife of one man, having a reputation for good works; and if she has brought up children, if she has shown hospitality to strangers, if she has washed the saints' feet, if she has assisted those in distress, and if she has devoted herself to every good work. (I Timothy 5:3, 5, 9-10)

The Ephesian Church, where Timothy was stationed when this was written, was a poor church. Its assets were limited, so limitations on support had to be enforced. One thing that comes out of this passage is the intimation (not clearly stated) that widows who were put on the rolls pledged themselves to remain single. This is seen in Paul's comment concerning younger widows, *they set aside their previous pledge*. Here are Paul's comments concerning younger widows:

But refuse to put younger widows on the list, for when they feel sensual desires in disregard of Christ, they want to get married, thus incurring condemnation, because they have set aside their previous pledge. And at the same time they also learn to be idle, as they go around from house to house; and not merely idle, but also gossips and busybodies, talking about things not proper to mention. Therefore, I want younger widows to get married, bear children, keep house, and give the enemy no occasion for reproach; for some have already turned aside to follow Satan. (I Timothy 5:11-15)

Paul gave two reasons why younger widows were not to be put on the assistance roll:

- (1) They probably will want to remarry
- (2) If resources are provided for them, they will be idle and in that idleness become busybodies and gossips

The point is that the local church was to take care of its own. Today, with Social Security, pension plans, Medicare, Medicaid, supplemental health insurance programs, life insurance, etc., those who are "widows indeed" may not be defined exactly as it was defined when Paul wrote this letter to Timothy. However, each local New Testament Church has a responsibility to look after widows.

- The Gentile church's concern for the poor struggling church in Jerusalem was an expression of concern for the poor. This concern first was shown when the Church in Antioch sent an offering to Jerusalem in response to a prophesied famine.

Now at this time some prophets came down from Jerusalem to Antioch. And one of them named Agabus stood up and began to indicate by the Spirit that there would certainly be a great famine all over the world. And this took place in the reign of Claudius. And in the proportion that any of the disciples had means,

each of them determined to send a contribution for the relief of the brethren living in Judea. And this they did, sending it in charge of Barnabas and Saul to the elders. (Acts 11:27-30)

Paul's ongoing concern for the financially struggling church in Jerusalem was one of the major topics in Paul's letters. Paul wrote to the Galatians that when he visited the leaders of the Jerusalem Church, *They only asked us to remember the poor-- the very thing I also was eager to do.* (Galatians 2:10). This generally is understood to mean that the Jerusalem leaders were urging Paul to remember the state of chronic poverty in the Jerusalem Church. Paul spent more than a year collecting a fund that was organized to meet a permanent need for systematic help to the poverty stricken Jerusalem saints.

but now, I am going to Jerusalem serving the saints. For Macedonia and Achaia have been pleased to make a contribution for the poor among the saints in Jerusalem. Yes, they were pleased to do so, and they are indebted to them. For if the Gentiles have shared in their spiritual things, they are indebted to minister to them also in material things. (Romans 15:25-27)

Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also. On the first day of every week let each one of you put aside and save, as he may prosper, that no collections be made when I come. (I Corinthians 16:1-2)

Now, brethren, we wish to make known to you the grace of God which has been given in the churches of Macedonia, that in a great ordeal of affliction their abundance of joy and their deep poverty overflowed in the wealth of their liberality. For I testify that according to their ability, and beyond their ability they gave of their own accord, begging us with much entreaty for the favor of participation in the support of the saints, and this, not as we had expected, but they first gave themselves to the Lord and to us by the will of God. Consequently we urged Titus that as he had previously made a beginning, so he would also complete in you this gracious work as well. But just as you abound in everything, in faith and utterance and knowledge and in all earnestness and in the love we inspired in you, see that you abound in this gracious work also. I am not speaking this as a command, but as proving through the earnestness of others the sincerity of your love also. For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sake He became poor, that you through His poverty might become rich. And I give my opinion in this matter, for this is to your advantage, who were the first to begin a year ago not only to do this, but also to desire to do it. But now finish doing it also; that just as there was the readiness to desire it, so there may be also the completion of it by your ability. For if the readiness is present, it is acceptable according to what a man has, not according to what he does not have. For this is not for the ease of others and for your affliction, but by way of equality-- at this present time your abundance being a supply for their want, that their abundance also may become a supply for your want, that there may be equality; as it is written, "He who gathered much did not have too much, and he who gathered little had no lack." (II Corinthians 8:1-15)

For it is superfluous for me to write to you about this ministry to the saints; for I know your readiness, of which I boast about you to the Macedonians, namely, that Achaia has been prepared since last year, and your zeal has stirred up most of them. But I have sent the brethren, that our boasting about you may not be made empty in this case, that, as I was saying, you may be prepared; lest if any Macedonians come with me and find you unprepared, we (not to speak of you) should be put to shame by this confidence. So I thought it necessary to urge the brethren that they would go on ahead to you and arrange beforehand your previously promised bountiful gift, that the same might be ready as a bountiful gift, and not affected by covetousness. Now this I say, he who sows sparingly shall also reap sparingly; and he who sows bountifully shall also reap bountifully. Let each one do just as he has purposed in his heart; not grudgingly or under compulsion; for God loves a cheerful giver. And God is able to make all grace abound to you, that always having all sufficiency in everything, you may have an abundance for every good deed; as it is written, "He scattered abroad, He gave to the poor, His righteousness abides forever." Now He who supplies seed to the sower and bread for food, will supply and multiply your seed for sowing and increase the harvest of your righteousness; you will be enriched in everything for all liberality, which through us is producing thanksgiving to God. For the ministry of this service is not only fully supplying the needs of the saints, but is also overflowing through many thanksgivings to God. Because of the proof given by this ministry they will glorify God for your obedience to your confession of the gospel of Christ, and for the liberality of your contribution to them and to all, while they also, by prayer on your behalf, yearn for you because of the surpassing grace of God in you. Thanks be to God for His indescribable gift! (II Corinthians 9:1-15)

PART FOUR: THE NEW TESTAMENT CHURCH PROVIDED INCOME FOR ITS LEADERS

To begin this section, we must note that whatever income was provided, it did not allow a leader to live in luxury. The Apostles lived in relative poverty.

But Peter said, "I do not possess silver and gold, but what I do have I give to you: In the name of Jesus Christ the Nazarene-- walk!" (Acts 3:6)

To this present hour we are both hungry and thirsty, and are poorly clothed, and are roughly treated, and are homeless; and we toil, working with our own hands... (I Corinthians 4:11-12)

as sorrowful yet always rejoicing, as poor yet making many rich, as having nothing yet possessing all things. (II Corinthians 6:10)

Poverty, however, was neither a state that was constant, nor was poverty mark of holiness. Paul stated that there were times when he was well supplied. There also were times when he was hungry. He said that he could get along just fine in either estate, because he could *do all things through Him who strengthens me.*

I know how to get along with humble means, and I also know how to live in prosperity; in any and every circumstance I have learned the secret of being filled and going hungry, both of having abundance and suffering need. I can do all things through Him who strengthens me.(Philippians 4:12-13)

Paul clearly put forth the principle that the church should provide support for both local leaders and for traveling ministers.

And let the one who is taught the word share all good things with him who teaches. (Galatians 6:6)

Do we not have a right to eat and drink? Do we not have a right to take along a believing wife, even as the rest of the apostles, and the brothers of the Lord, and Cephas? Or do only Barnabas and I not have a right to refrain from working? Who at any time serves as a soldier at his own expense? Who plants a vineyard, and does not eat the fruit of it? Or who tends a flock and does not use the milk of the flock? I am not speaking these things according to human judgment, am I? Or does not the Law also say these things? For it is written in the Law of Moses, "You shall not muzzle the ox while he is threshing." God is not concerned about oxen, is He? Or is He speaking altogether for our sake? Yes, for our sake it was written, because the plowman ought to plow in hope, and the thresher to thresh in hope of sharing the crops. If we sowed spiritual things in you, is it too much if we should reap material things from you? (I Corinthians 9:4-11)

Do you not know that those who perform sacred services eat the food of the temple, and those who attend regularly to the altar have their share with the altar? So also the Lord directed those who proclaim the gospel to get their living from the gospel. (I Corinthians 9:13-14)

Let the elders who rule well be considered worthy of double honor, especially those who work hard at preaching and teaching. For the Scripture says, "You shall not muzzle the ox while he is threshing," and "The laborer is worthy of his wages." (I Timothy 5:17-18)

Several times in Philippians, Paul makes reference to that church's sending money to provide for his needs (Philippians 1:3-5; 2:25, 30; 4:10-19).

Even though Paul declared emphatically that he had a right to be supported by the churches, he also had the freedom to choose to work with his hands and support himself.

I have coveted no one's silver or gold or clothes. You yourselves know that these hands ministered to my own needs and to the men who were with me. In everything I showed you that by working hard in this manner you must help the weak and remember the words of the Lord Jesus, that He Himself said, "It is more blessed to give than to receive."(Acts 20:33-35)

But I have used none of these things. And I am not writing these things that it may be done so in my case; for it would be better for me to die than have any man make my boast an empty one.(I Corinthians 9:15)

What then is my reward? That, when I preach the gospel, I may offer the gospel without charge, so as not to make full use of my right in the gospel. (I Corinthians 9:18)

Or did I commit a sin in humbling myself that you might be exalted, because I preached the gospel of God to you without charge? I robbed other churches, taking wages from them to serve you; and when I was present with you and was in need, I was not a burden to anyone; for when the brethren came from Macedonia, they fully supplied my need, and in everything I kept myself from being a burden to you, and will continue to do so. (II Corinthians 11:7-9)

For in what respect were you treated as inferior to the rest of the churches, except that I myself did not become a burden to you? Forgive me this wrong! (II Corinthians 12:13)

For you recall, brethren, our labor and hardship, how working night and day so as not to be a burden to any of you, we proclaimed to you the gospel of God. (I Thessalonians 2:9)

For you yourselves know how you ought to follow our example, because we did not act in an undisciplined manner among you, nor did we eat anyone's bread without paying for it, but with labor and hardship we kept working night and day so that we might not be a burden to any of you; (II Thessalonians 3:7-8)

SECTION ONE CONCLUSIONS

Some of the truths and patterns displayed in this section are quite obvious and easily transferred to contemporary New Testament Churches. Some are more complex. One of the most obvious conclusions is that Christians are expected to work, to earn a living, and to care for their families. Another is the truth that neither the Church nor individual Christians should make wealth a goal of life.

According to Cornelius a Lapide, Thomas Aquinas once dropped by to visit Pope Innocent II, and found him counting large sums of money. The Pope said, "You see, Thomas, the Church can no longer say, 'silver and gold have I none.'" Thomas responded, "True holy father, but neither can she now say, 'rise and walk.'" Commenting on this conversation, F. F. Bruce wrote, "The moral of this tale might be pondered by any Christian body that enjoys a fair degree of temporal prosperity."³

The two financial concerns of the New Testament Church were providing food, clothing, and shelter for the needy, and some level of support for those who were either in local leadership or in itinerant ministry. They were not concerned about church buildings,⁴ youth ministry, Sunday

³ Bruce, F.F., *The New International Commentary, The Book of Acts* (Grand Rapids, William B. Eerdmans Publishing Company, 1988) p 77

⁴ No one knows when the first church building was constructed. The earliest extant church building is in Dura-Europas in modern day, Syria. When the city was attacked in 256 AD by the Sassanians, the Roman garrison

school literature, printing of Bibles, programs, retirement plans, and many things that are a part of our contemporary church life. Their absolute dependence was upon God, not upon their ability to achieve, nor their ability to gain wealth. Any serious servant of Jesus Christ has to ask himself if we have allowed ourselves to be carried along by the tide of expectations and culture, to the point that our priorities have become far different from those displayed by the Holy Spirit through the Early Church. Often, these contemporary elements consume everything, leaving almost nothing for the things which were important to the Early Church.

In our culture, the topic of income for New Testament Church elders is a difficult topic. The highly paid (at least, comfortably paid) professional minister who graces the modern pulpit would have been an eye-opener to First Century Christians. Especially odious to Paul would be those who negotiate salary and insist on some sort of guaranteed security before they agree to serve in leadership. For Paul and the New Testament Christians, the only issue was the call. If it required working with one's hands to fulfill effectively the call, then that is what was done. In Paul's case, he could have received money from Corinth and Thessalonica, for example, but he did not do so, because being self-supporting made his ministry more effective in those cities. No one could sustain a charge against Paul that he was in ministry for the money. A contemporary example of such a situation would be the churches that existed behind the Iron Curtain. Stalin had put forth the propaganda that ministers and priests were parasites, because they were not contributing to society - they weren't producing anything. This constant assertion effectively programmed the thinking of the population. Because of that, almost all Protestant ministers had jobs - working in factories, etc. Few received financial support from their congregations. It took several years after the fall of Communism to make it acceptable for ministers to receive support from their people (of course, it always was OK to receive support from America).

Any man who has to be employed by the church before he will be an elder in the church, has no business being an elder under any circumstances. However, the reality of providing for one's family must be faced. Every husband and father, whether an elder or otherwise, is responsible for providing for his own household, or else *he is worse than an infidel*. When God calls a man to church leadership, and when that is confirmed by the people of God, the question has to be faced, "How can I support my family?" In some instances, it is necessary for the man to continue working with his hands, giving to shepherding and teaching what time and energy is left, "after hours." In other instances, there may be a lessening of hours spent in non-church labor and the church's picking up some of the man's financial needs. In other instances, the church may need all of the man's working hours, and be able to provide a full income for him. Each situation is unique and the ruling consideration is the Will of God. The view held by some, that one who is "called to ministry" should expect others to support him, is a distortion of Paul's statements. Those elders who work with their hands and those who are supported by the church are equal in value and esteem. Both are fully elders. They just have different callings.

Paul said that those who work hard at preaching and teaching were to receive the healthiest stipend (I Timothy 5:17-18). One sad condition that exists in many modern churches is the devouring of an elder's hours with administrative activity. Some years ago, I heard of a minister

strengthened the walls around the city by covering with fill dirt the street next to the wall. All of the houses next to the wall were covered. One of these houses was the meeting place of the local church. It had been completely remodeled to serve as the church's meeting house. Among other interesting things in this building is a beautiful baptistry, decorated with paintings depicting biblical scenes. All evidence indicates that this house was adapted for church gatherings after 233. Since the attack on the city was in 256, we can say that between 233 and 256, this building became a church building. See Graydon F. Snyder, *Ante-Pacem*, Archaeological Evidence of Church Life Before Constantine (Mercer University Press, 1985) pages 68-71

who was asked, "Brother, is it OK for a Protestant minister to wear a cross on the lapel of his coat?" The minister replied, "Years ago, I might have thought that it was appropriate, but now I feel that it would more appropriate to wear a miniature mimeograph handle." Of course, this was in the days before copy machines. One brother told me of the church janitor's stopping in to chat with the words, "I wouldn't interrupt you, but I notice that you are just reading a book." For those called to teach, reading a book is more important than meeting with a committee. Providing an income for an elder, so that he can spend his hours in study and prayer, is the exact priority that the Apostles expressed in Acts 6:2-4. In some instances, a church may be wise to provide a salary for a deacon to take care of administration, allowing elders to support themselves, giving their available time to shepherding, study, and teaching, rather than the distracting details of church administration.

When a congregation is too small to provide an adequate income for leadership (or no income at all), everyone must realize that God is not asleep. He is the Lord of circumstances. The church must content itself with what attention the elders can give to shepherding the sheep. Of course, a man may be so accustomed to a certain lifestyle and social level that he would be required to make changes in order to live on the income that a church could provide - changes that he is not willing to make. In these instances, God may be calling on him to downsize and to simplify.

Some elders, and these are very few, are called to live a life of faith, without any visible means of support. If a man thinks that he is called to such a life, and if after a season his family is in financial trouble, he probably has misinterpreted the matter and should quickly find a job.

In most contemporary New Testament Churches, there are varied financial arrangements within a given elders council. Some elders support themselves through jobs or professions, some of their fellow elders may be retired, some are fully provided for by the church, and some receive partial provision. God's Sovereign Will, usually revealed through circumstances, is the determining factor in each instance.

All church leaders and church workers must practice the highest level of financial integrity. Satan knows that this is an area in which he often finds it easy to discredit the Church of the Lord Jesus Christ. Accountability, accountability, accountability... this is essential in financial matters.

As already stated, caring for the widows, orphans, and the needy is somewhat of a mixed bag, given all of the welfare programs, retirement programs, Social Security, etc. The important point is that the local church will not allow any who truly are needy to be abandoned or ignored.

SECTION TWO: TITHING IN THE NEW TESTAMENT CHURCH

The origin of tithing is obscure. Ancient documents mention the pagan practice of giving a tenth to the gods.⁵ For example, the author of *Europia* states that the base of the statue of Apollo, erected by the Greeks at Delphi, contained this inscription,

*That to the god first-fruits and tithes we may
On sacred pillars and on lofty column hang.*⁶

The North African Christian lawyer, Tertullian, in his *Apology*, mocked the Romans for giving tithes to false gods. He sarcastically commended their prudence in keeping back a third of the tithe, when they placed their tithes on the altar of Hercules, since tithing to a false god was a total waste of one's resources. He concluded his comments by writing, *I am disposed rather to praise your wisdom in rescuing something from being lost.*⁷ From this and many other quotes it is clear that the Romans practiced tithing to their gods.

Tithing also was the ancient standard for certain taxes. For example, Xenophon wrote that Argyropolis, located at the Bosphorus, at the mouth of the Black Sea, collected a tithe from all who sailed from the Black Sea into the Aegean.

*That Alcibiades having walled it round, established a toll in it; for all who sailed
out of Pontus were accustomed to pay tithes there.*⁸

From ancient times it had been the custom of many nations to give to kings and priests a tenth of the spoils of war as well as a tithe of the produce of the land. This practice is referenced both in Scripture and in non-canonical literature (see I Maccabees 10:31; 11:35; I Samuel 8: 15,17).

These and other examples that could be cited establish the fact that tithing was not confined to the covenant nation, but seems to have been a universal custom. Before the founding of the nation of Israel, both Abram and Jacob practiced tithing. Genesis 14:17-20 (Abram) and Genesis 28:22 (Jacob) present tithing without comment, as if the practice were understood by all. How can one explain the widespread, perhaps universal, practice of tithing, when the origins thereof are not recorded? For those who hold a biblical world-view, the simplest explanation is that God presented this principle prior to the Tower of Babel and that the tradition was passed on through the primary nations.

⁵ For an interesting discussion of tithing among the pre-Israeli Semites, see W. Robertson Smith, *The Religion of the Semites*, (New York, Meridian Books) 1956, pg. 244 ff.

⁶ Quoted by Clement of Alexandria in *Stromata*, Chapter 24

⁷ Tertullian, *Apology*, Part First, Chapter 14

⁸ Quoted in *Ecclesiastical History of Socrates Scholasticus*, Book 7

PART ONE: TITHING IN THE MOSAIC COVENANT

When Yahweh enacted the Covenant Law with Israel, he took this universal practice and made it a specific element in the Mosaic Covenant. Pagans had tithed to their gods in the hope that they could bribe them into not doing them harm. In some instances, tithing was done in the hope that some celestial blessing would be received. In the Mosaic Covenant, God took tithing out of the realm of hoped for results and made it a part of a firm contract with Israel. God would respond with physical blessings and curses, depending upon whether or not Israel faithfully tithed. The tithe was to be viewed as Yahweh's property. If one did not tithe, he was stealing from Yahweh. The injunction of Malachi 3:7-12 is the clearest summary of that contract.

From the days of your fathers you have turned aside from My statutes, and have not kept them. Return to Me, and I will return to you, says Yahweh of hosts.

But you say, *How shall we return?*

Will a man rob God? Yet you are robbing Me!

But you say, *How have we robbed Thee?*

In tithes and offerings.

You are cursed with a curse, for you are robbing Me, the whole nation of you! Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this, says Yahweh of hosts, if I will not open for you the windows of heaven, and pour out for you a blessing until it overflows.

Then I will rebuke the devourer for you, so that it may not destroy the fruits of the ground; nor will your vine in the field cast its grapes, says Yahweh of hosts.

And all the nations will call you blessed, for you shall be a delightful land, says Yahweh of hosts.

At first glance, tithing seems to be quite simple. However, the scriptural record of how tithing was to be practiced is somewhat complicated. Tithing legislation is recorded in three places in the Pentateuch. Each instance records details that are unique to the passage. These details pose problems to any effort to harmonize the records.

A. Leviticus 27:30-33

According to this passage, a tithe was to be given of the seed of the land (crops, fruit of tree, i.e. oil and wine) and of the herd or flock. As the flock or herd passed out to pasture, at the time of the annual tithe, the animals were counted. Every 10th animal was reckoned holy to the Lord. This had to be a random counting. The owner was not allowed to search among his animals to determine whether bad or good became the tithe,

nor was he allowed to exchange one animal for another. If he attempted to make a change, both the original animal and the one substituted for it were declared holy and the owner had to surrender both animals.

Tithes of the herds and flocks could not be redeemed for money, but tithes of the seed of the land could be redeemed. If the tithe of the seed of the land were redeemed, a fifth part of the value of the tithe had to be added.

Additional References: Deuteronomy 14:22,23; II Chronicles 31:5,6; Jeremiah 33:13; Ezekiel 20:37

B. Numbers 18:21-32

This passage states that the tithe is to be paid to the Levites. The Levites were to receive the tithes that the people offered to Yahweh because they had no other inheritance and because of their service to the Tabernacle. In this passage, the tithe is to consist of the grain of the threshing floor and the fullness of the winepress (coinciding with the seed of the land and the fruit of the trees). The Levites, who stood in relation to the priests as the people did to the Levites, were to give to the priests a tithe of the tithes that they had received from the people. The Levites were to choose the best items from the tithes that they had received, and from the best, give a tithe to the priests. The produce so received was food for the Levites and they were free to consume these items anywhere they pleased. The tithes received from the people were to be considered sacred and fit for consumption of only the Levites and their household. If the Levite had a guest in his home, the guest could not eat this holy food.

Additional References: Hebrews 7:5; Leviticus 22:10, 14-16; Nehemiah 10:39

C. Deuteronomy 12:5-14, 17-18

The injunction of this passage is that the tithe is to be brought, *unto the place which Yahweh your God shall choose out of all your tribes, to put His Name there*. This refers, of course, to Jerusalem.

Verses 7, 12, and 18, refer to the tithe's being used for a sacred meal to be eaten in Jerusalem by the tither and his household, including any Levite that lived with him. Nothing is said here about tithing cattle; only corn, oil, and wine are mentioned (When cattle are mentioned in this passage, the comments are in reference to the first born and of the burnt offering, not the tithe). If the journey were too long for the pilgrim to carry the products themselves, then the goods could be sold and the money would be carried to Jerusalem. The money was to be spent on anything that the tither wanted to include in his Jerusalem banquet.

In the third year, the tithe was to be reserved and eaten at home by the Levite, the stranger, the fatherless, and the widow. The tither, however, was to go to Jerusalem that year and ask God's blessing on this at-home tithing meal. This third year is called, "The year of tithing."

Additional References: Deuteronomy 14:22-29; 26:12-15; Amos 4:4; Nehemiah 10:36-38; 13:5,12

As the Jews lived out their lives in the Promised Land, they struggled with what they viewed as a discrepancy between the commands of Leviticus and Deuteronomy. They sought to solve this by viewing the tithes prescribed as three separate tithes. The three were named,

- the First Tithe,
- the Second Tithe,
- the Poor Tithe (sometimes called, "The Third Tithe").

According to this explanation, after the First Tithe was given to the Levites (from which the Levites gave a tithe to the priests), a Second Tithe of the remaining nine-tenths had to be set apart and consumed in Jerusalem. Those who lived a great distance from Jerusalem could change the Second Tithe into money with an addition of one-fifth of its value. Only food, oil, and drink could be bought with this money. The tithe of cattle belonged to the Second Tithe and was to be used for the feast in Jerusalem.

In the third year, the Poor Tithe (or Third Tithe) was to be given to the Levites and the poor in the village or city in which the tither lived. One challenger to this understanding is Josephus. He claims that the Poor Tithe was a Third Tithe that the priests and Levites were obligated to pass on to the poor.

References: Tobit 1:7-8; Josephus *Antiquities* IV: 4:3; 8:8, 22; Deuteronomy 14:26

In time, the Jews defined the items from which a tithe should be paid as being, "everything that is eaten, that is watched over, and that grows out of the earth" (*Ma'aseroth* 1:1).

Even for the Jews, the scriptural specifics of how to practice tithing were not clear. As just noted, they had to provide an extra-scriptural plan for carrying out the scriptural injunctions. One thing that is clear from the several Old Testament references is that one-tenth of all of the crops grown and one-tenth of an annual counting of the cattle and herds belonged to God. The Jew had to surrender any ownership claims, or control, of that which was declared to be a part of the tithe. It was to be given to the Levites, or consumed in a religious feast in Jerusalem, or given to scripturally designated individuals in one's hometown.

Does the law, or principle, of tithing have a place in New Testament Christianity? Many Bible-centered churches present Malachi 3:10 as God's will for all ages. "Storehouse tithing," based upon the Malachi 3:10 phrase, *Bring all the tithe into the storehouse*, is basic doctrine in these churches. Some advocate tithing as a principle that will bring Divine blessing on anyone, even an unbeliever. Is tithing something that God expects all of His people to practice? Are the curses and blessings attached to tithing in the Old Testament still promised by God, or did they end with the inauguration of the New Covenant? In pursuit of the answer to this question, one must begin by dealing with the place of Law in the New Covenant. Does Law, especially the Mosaic Law, have a place in the New Covenant? We now turn to that question.

PART TWO: THE QUESTION OF LAW IN THE NEW COVENANT

The consistent message of the Post-Pentecostal Scriptures (Acts through Revelation) is that the New Covenant of Jesus Christ has superseded the Mosaic Covenant. Consider the following examples:

1. The entire Book of Hebrews argues this premise. Hebrews presents the Law as a shadow (Hebrews 8:5; 10:1, etc.), no longer needed nor in force because the real thing now exists. Hebrews has many passages that are similar to

For if that first covenant had been faultless, there would have been no occasion sought for a second... When He said, "A new covenant," He has made the first obsolete. But whatever is becoming obsolete and growing old is ready to disappear (Hebrews 8:7, 13)

2. The major theme of Romans is that the New Covenant has superseded the Mosaic Law. Many verses could be cited, but here are two of the most pointed:

- *Therefore, my brethren, you also were made to die to the Law through the body of Christ, that you might be joined to another, to Him who was raised from the dead, that we might bear fruit for God. (Romans 7:4)*

Romans 7:4 is the conclusion of a paragraph in which Paul uses the illustration of marriage to describe the believer's relationship with the Law and the New Covenant. As long as a woman's husband is alive, she is bound to him by the covenant of marriage. When her husband dies, she is freed from that covenant and is free to marry someone else. Paul argues that in the crucifixion, we died to the Law and that we now are married to Jesus, rather than to the Law.

- *For Christ is the end of the law for righteousness to everyone who believes. (Romans 10:4)*

The Greek word translated, *end*, is τέλος, which has a primary meaning of *termination*. Sometimes it is used metaphorically to refer to purpose, but even in that instance, it refers to the termination of something that is replaced by that purpose for which it existed. So, Paul clearly states in this verse that Christ is the termination of law, as a means of righteousness.

3. The over-riding proposition of Galatians is that the New Covenant has superseded the principle of law. Here is an overview of the logic of Galatians.
 - *Nevertheless knowing that a man is not justified by the works of the Law but through faith in Christ Jesus, even we have believed in Christ Jesus, that we may be justified by faith in Christ, and not by the works of the Law; since by the works of the Law shall no flesh be justified...I do not nullify the grace of God; for if righteousness comes through the Law, then Christ died needlessly." (Galatians 2:16, 21)*

The Law could not accomplish justification. That futile effort has been replaced by justification by faith in the atonement of Jesus Christ.

- *For as many as are of the works of the Law are under a curse; for it is written, "Cursed is everyone who does not abide by all things written in the Book of the Law, to perform them."...Christ redeemed us from the curse of the Law, having become a curse for us-- for it is written, "Cursed is everyone who hangs on a tree"- - (Galatians 3:10, 13)*

The Law is a curse because no one has been able to fulfill its demands. Therefore, all are judged guilty. Christ redeemed us from the curse of the Law. The Law no longer is the standard. It has been replaced by faith in Jesus Christ.

- *Why the Law then? It was added because of transgressions, having been ordained through angels by the agency of a mediator, until the seed should come to whom the promise had been made. (Galatians 3:19)*

The key word here is, *until*. The Law was ordained until the *Seed* (Christ) came. The ordination was to last until the coming of Christ. Christ has come; therefore the life of the Law, as determined at the time of its ordination, has ended.

- *But if you are led by the Spirit, you are not under the Law. (Galatians 5:18)*

There is no question about the meaning of this verse. The Law has neither legal place nor authority in the life of one who is led by the Holy Spirit.

- *For those who are circumcised do not even keep the Law themselves, but they desire to have you circumcised, that they may boast in your flesh. (Galatians 6:13)*

This is Paul's closing shot across the bow of those who were trying to impose the Mosaic Law on the Galatians. Paul exposed the motives of these Judaizing teachers who failed to keep fully the Law themselves. Paul said that they pushed circumcision on the Galatians so that they could boast to the Jerusalem Judaizing party about what they had accomplished at Galatia.

4. Here are some random verses from other epistles.

- *And to the Jews I became as a Jew, that I might win Jews; to those who are under the Law, as under the Law, though not being myself under the Law, that I might win those who are under the Law; (1 Corinthians 9:20)*

Paul said that he was not under the Law. The Law, which had ruled his life prior to his conversion, had been replaced by faith in Jesus Christ.

- *...by abolishing in His flesh the enmity, which is the Law of commandments contained in ordinances, that in Himself He might make the two into one new man, thus establishing peace... (Ephesians 2:15)*

It was the Mosaic Law that separated the Jews from all other people, thus erecting a dividing wall (v 14). That wall, the Mosaic Law, was abolished by the cross (v 16).

- *... having canceled out the certificate of debt consisting of decrees against us and which was hostile to us; and He has taken it out of the way, having nailed it to the cross...*(Colossians 2:14)

This passage clearly refers to the abrogation of the Law. As Lightfoot observes, "The word, δόγμα [*dogma* - translated *decrees*], is here used in its proper sense of a decree... Here it refers especially to the Mosaic Law."⁹

Many more verses could be cited, but in the light of these verses, we must conclude that the Law of Moses was a covenant that God made with Israel. That covenant has been superseded by the New Covenant, the Covenant of Grace, instituted by Jesus Christ. The New Covenant is not just for Jews, but it is for every born-again believer of every race under heaven. The Mosaic Law does not have any place in the life of the Christian, except tutorial.¹⁰

Therefore the Law has become our tutor to lead us to Christ, that we may be justified by faith. But now that faith has come, we are no longer under a tutor.
(Galatians 3:24)

Some have tried to make a distinction between the moral law and ceremonial law of the Mosaic Covenant. They argue that the ceremonial law ended with the cross but that the moral law continued. There is no biblical basis for such an argument. As James stated,

For whoever keeps the whole law and yet stumbles in one point, he has become guilty of all. (James 2:10)

Paul, coming from a different direction, expressed the same concept to the Galatians,

And I testify again to every man who receives circumcision, that he is under obligation to keep the whole Law. (Galatians 5:3)

To the Romans Paul wrote that violating a point in the law negated circumcision

For indeed circumcision is of value, if you practice the Law; but if you are a transgressor of the Law, your circumcision has become uncircumcision. (Romans 2:25)

⁹ Lightfoot, J.B., *St Paul's Epistles to the Colossians and Philemon*, (Hendrickson Publishers, 1995 reprint of the 1875 edition) pg. 186-188

¹⁰ Even though the Old Testament does not have legal authority in the life of the Christian, it is of utmost value in instructing believers in many essential things. Paul wrote to Timothy, *All Scripture* (including the Old Testament) *is inspired by God and profitable for teaching, for reproof, for correction, for training in righteousness* (2 Timothy 3:16). To the Romans, Paul wrote, *For whatever was written in earlier times was written for our instruction, that through perseverance and the encouragement of the Scriptures we might have hope* (Romans 15:4). Paul wrote to Timothy, *But we know that the Law is good, if one uses it lawfully* (I Timothy 1:8). The importance of the Old Testament cannot be overestimated. All sixty-six books of the Bible are Christian books, even though they have different kinds of authority in the life of Christians and churches. One of the earliest heresies that the Church had to address was instigated by Marcion, a wealthy and influential ship owner. Marcion, the son of a bishop, fell under the influence of gnostic teaching. As a result he came to view Judaism as evil. He hated the Jewish Scriptures and the Yahweh described therein. He set up his own canon of Scripture, which included a truncated Gospel of Luke and ten of Paul's New Testament letters. After being expelled from the Church in 144 AD, he set up his own church, which multiplied and flourished in several Mediterranean countries until the Fourth Century.

These verses state that if one sets aside one command or one element of the Law, or if one chooses to not obey a tenet of the Law, then he is guilty of violating the whole Law. Therefore, if one decides to ignore the animal sacrifices of the Old Covenant, he is as guilty as if he had decided to rape his neighbor's wife. He has violated the Law.

One cannot have his cake and eat it too, in this matter. Either the whole Law is in force and in a place of authority over us, or none of the Law is in force.

It is difficult for many to accept the fact that the Law has no place in the New Covenant. Some believers are confused by the fact that the New Covenant contains elements that also were a part of the Old Covenant. We must understand that the presence of these elements in the Old Covenant is not the reason for their inclusion in the New Covenant. Jesus enacted a wholly New Covenant with His Church. For example, the Ten Commandments are not what governs the life of a Christian. The sayings of Jesus guide Christians. Every principle expressed in the Ten Commandments is a principle found in the New Covenant, with the exception of Sabbath keeping and the making of graven images.¹¹ These principles are not binding upon Christians because they are in the Ten Commandments; they are binding upon us because Jesus taught them as standards for His Kingdom. This truth can be illustrated by the example of a man who moved from England to America. Suppose that in London it is against the law to drive over 35 MPH while in the city limits. Then suppose that after moving to America the man lives in Boston and that it is against the law to drive over 35 MPH while in the city limits. So, while the man is in the city limits of Boston, he does not drive more than 35 MPH - not because the law of London says that this is the speed limit, but because the law of Boston says that that this is the speed limit.¹² So it is with the New Covenant. Many things in the New Covenant were also in the Old Covenant, but it is the New Covenant that has promises, commands, truths, and precepts that guide the Christian.

PART THREE: VERSES THAT IMPLY THE EVER-LASTING CHARACTER OF THE MOSAIC LAW

There are a few verses that on the surface seem to validate the perpetuity of the Mosaic Law. We now examine three of the most frequently cited.

1. *Do we then nullify the Law through faith? May it never be! On the contrary, we establish the Law.* (Romans 3:31)

¹¹ There is nothing in the teaching of Jesus, nor in the doctrines contained in the Epistles that equate to "Remember the Sabbath Day, to keep it holy". Neither is there anything in the Gospel that prohibits the making of graven images; the idolatry with which the Ten Commandments associates the making of graven images is prohibited. Paul clearly states in Romans 14 that a Christian is permitted to keep the Sabbath, if he wishes, but he also is permitted to ignore the Sabbath. Sabbath keeping is one of those matters that many religious groups have retained as a part of the Church. For example, The Westminster Confession declared that the Sabbath is perpetual and that God changed the Sabbath from Saturday to Sunday, at the resurrection of Christ. Sydney A. Ahlstrom, in *A Religious History of the American People* (New Haven, Yale University Press, 1972) pg 268, notes that in 1722, the New Castle, Pennsylvania, Presbytery, deposed a minister because he bathed himself in a creek on the Sabbath

¹² All analogies break down at some point. However, the analogy here is a good one. The reason that some things in the Old Covenant are included in the new is because they are an expression of the underlying principle of "Love God first and one's neighbor second." In the analogy of speed limits, the reason that a speed limit would exist in London and one in Boston is out of the concern for the safety of individuals - in both cities.

First, it must be recognized that in Romans Chapter Three, Paul refers to the Mosaic Law in verse 19, then in the balance of the chapter argues that the Mosaic Law cannot justify because law has no power to justify. This transition from the Mosaic Law to a discussion of law in general, is seen in the Greek text in the use and non-use of the article before the word, *law*. When the definite article is used, that means that the word, *law*, refers to a specific law, i.e., the Mosaic Law. When the definite article is not used, then law in general is the reference. In Chapter Three, the definite article is used in verse 19 (the Law), whereas in the rest of the chapter the definite article is omitted, except in 21b, where Paul speaks of the Law and the Prophets.¹³

In this chapter, Paul has argued that *all have sinned*, and that by deeds of law, no flesh will be justified. Justification by faith has replaced the failed attempts at justification by law. Paul anticipates that some will understand him to be saying that the faith principle removes the principle of sin, guilt, and penalty, which are the essential elements of law. In verse 31 He declares such is not the case.

Faith in the atonement of Christ means that Christians believe that sin is violation of God's law; that a penalty must be paid for that sin; that Jesus Christ paid that penalty. Thus, Christians, of all people, establish the principle of law. Otherwise, there would have been no need for Christ to die. However, this does not establish the perpetuity of the Mosaic Law. Quite the contrary. It establishes the fact that the atonement of Jesus Christ met the conditions required by law. Here is a fine quote from James Denney:

The moment a man sees Christ and understands what He is and what He has done, he feels that legal religion is a thing of the past: the way to righteousness is not the observance of statutes, no matter though they have been promulgated by God Himself; it is faith, the abandonment of the soul to the redeeming judgment and mercy of God in His Son. The meaning of this verse is virtually the same as that of Our Lord's words in Luke 16:16 [i.e., The Law and the Prophets were proclaimed until John; since then the gospel of the kingdom of God is preached, and everyone is forcing his way into it.]

2. *Not everyone who says to Me, 'Lord, Lord,' will enter the kingdom of heaven; but he who does the will of My Father who is in heaven. "Many will say to Me on that day, 'Lord, Lord, did we not prophesy in Your name, and in Your name cast out demons, and in Your name perform many miracles?' And then I will declare to them, 'I never knew you; depart from me, you who practice lawlessness.'* (Matthew 7:21-23).

Jesus described the fate of those who would be rejected, even though they had prophesied, had cast out demons, had called Jesus, "Lord," and had worked many miracles in His name. They were rejected because they had not done the will of God the Father. Jesus called them *the ones working lawlessness* (οἱ ἐγγραζόμενοι τὴν ἀνομίαν - *hoi egrazomenoi tain anomian*). How were these "working lawlessness"? From the context it is clear that they were lawless because they had not done the will of Father God. They had done wonderful things, but they had not sought to know the Father's will

¹³ Many English language versions add the definite article in verses 20, 21a, 27, 28, 31, even though there is no basis for this in the Greek. Such additions are the result of interpretation, rather than translation.

and had not been governed by it. They were doing "ministry," but not at the direction of the Father. They did their own thing. They were not under heavenly authority. This is the sense in which they were "working lawlessness," not in the sense that they were not keeping the Mosaic Law.

3. Early in The Sermon on the Mount, Jesus commented on the enduring nature of the Law.

Do not think that I came to abolish the Law or the Prophets; I did not come to abolish, but to fulfill. For truly I say to you, until heaven and earth pass away, not the smallest letter or stroke shall pass away from the Law, until all is accomplished. Whoever then annuls one of the least of these commandments, and so teaches others, shall be called least in the kingdom of heaven; but whoever keeps and teaches them, he shall be called great in the kingdom of heaven. For I say to you, that unless your righteousness surpasses that of the scribes and Pharisees, you shall not enter the kingdom of heaven. (Matthew 5:17-20)

When one reads the Sermon on the Mount, it becomes apparent why Jesus made this statement, early on. Many things in the sermon challenged the traditional understanding of the Mosaic Law. A few things even challenged the Law itself. To the ordinary religious Jew, any such challenge would be seen as profanity. Because of this, Jesus, who is greater than Moses, greater than the Old Testament, greater than the prophets, declared His reverence for the institutions and sacred books of His people, the Jews.

For the most part, the rest of the Sermon on the Mount is an exposition of the final phrase, *unless your righteousness surpasses that of the scribes and Pharisees*. This phrase provides the basis for the heightened understanding of the Law's prohibitions: not only murder, but inappropriate anger is sin; not only adultery, but lustful leering is sin; not only false vows, but the need to even make a vow is evil; etc. The Mosaic Law regulated behavior. Jesus said that in the Kingdom of God, behavior is not enough. Both behavior and the heart behind the behavior are important. The Kingdom of God requires a righteousness that exceeds the behavioral righteousness of the Pharisees.

Any one who has pondered the relationship of the Mosaic Law to Christianity has had to wrestle with the proper understanding of Jesus' statement concerning the perpetuity of the Law (repeated in abridged form in Luke).

Exegeting this passages requires us to apply one of the primary principles of hermeneutics, "Every verse of Scripture must be interpreted in the light of every other verse of Scripture." To put it another way, "Obscure passages in Scripture must give way to clear passages." The Roman Catholic Church claimed that it possessed the gift of grace and illumination that enabled it to know what Scripture taught. A primary principle that came out of the Reformation is that Scripture interprets Scripture. This principle replaced the reliance on an illuminated imperial council.

If these verses mean that the Mosaic Law will continue in force until the end of the world, then they contradict every statement made on this subject in the post-Pentecostal Scriptures (samples of which we already have examined). Such a contradiction cannot be a correct understanding of Jesus' words. We must seek another understanding.

- Not only in the verses already examined, but the very words of Jesus Himself, require us to conclude that the Mosaic Law is not perpetual. Jesus did more than merely deepen the law. For example, His teaching on oaths, hating enemies and retaliation, revoked the Old Testament. In His comments on divorce, Jesus absolutely set aside the Mosaic Law.
- The universal testimony of the Church also belies the teaching that the Law is perpetual. It would be difficult to find a church that practices animal sacrifices, stoning of children who are disrespectful to parents, or whose members travel to Jerusalem each year to present tithes to priests.
- God's sovereign control of history speaks of the abrogation of the Law. From 70 AD onward, it became impossible to keep the Law, since the Temple was destroyed and the Temple (or the Tabernacle and its contents) is essential to the keeping of the commandments of the Law. This in itself seems to be an indication from God that the Mosaic Law is obsolete.

We find some help in understanding Jesus' statement by studying the terms that are used. Each of these terms describes truths so magnificent, that we struggle to express them.

- First, is the word, *destroy*, (*kataluo*- καταλύω). This is a harsh term. It brings to mind a revolution, in which a violent group has risen up to defeat the controlling authority. Jesus said that he did not come with this spirit. He was not an enemy of the Law, but a friend of the Law. The Law was given to Israel for a purpose. That purpose was to prepare a people of God for the coming Kingdom. Here are the elements of that scheme:
 1. Yahweh gave Israel the Law in order to reveal Himself. The under-girding principle of the Mosaic Law is that God is God. The elements of the Law were designed to create an instinctive attitude of awe, reverence, and fear of God.
 2. The Law was given to declare that Yahweh is the only God; there is no other.
 3. The Law was given to emphasize that Yahweh expected explicit and specific obedience. No one had the right to substitute anything for one of God's commands, nor to ignore the seeming insignificant command. Dire consequences awaited those who were bold enough to try.
 4. The Law was given to reveal the moral standards that reflected the Character of God.
 5. The Law was given to make obvious man's inability to live up to the moral standards that reflected God's Character. Sin is inevitable.
 6. The Law was given to model a fair and just civil administration, existing under the authority of God. Even the highest ruler is subject to Yahweh.
 7. The Law was given to program the thinking of Israel, concerning atonement. The blood sacrifices and the scapegoat ceremony produced a race which had this concept in its spiritual genes.
 8. The Law was given to give Israel a hope and anticipation of a fully realized Kingdom. The earthly Kingdom of Israel always fell short of promises contained in the Law and the Prophets.

Jesus did not come as an enemy of the Law. Neither did He come to undo any of these goals of the Law. He came to bring them to fulfillment.

- The second term of interest is πληρώω (*plero-o*), translated in this passage as *fulfill*. This wonderful word, used often in Scripture to speak of some work of God, can mean
 1. To fill up (as one would finish filling a partially filled vessel)
 2. To complete, consummate
 3. To make perfect
 4. To bring to pass, or to accomplish
 5. To fulfill a promise

- The third word that calls for our examination is found in the expression, *until all is accomplished* (NIV - *everything is accomplished*; KJV - *all be fulfilled*). The word translated, *accomplished*, is γίνομαι (*ginomai*). The underlying idea of this word is *to become* or *to come into existence*. Thus, the NAS and NIV, *is accomplished*, is a good effort to render the word, as it is used in this passage. The Mosaic Law is to continue *until all is accomplished*, thus indicating that there will be a time when the Mosaic Law no longer is the standard.

We must ask the question, "What must be accomplished for the Mosaic Law to become, *passee*?" We have two options:

1. The end of the world
2. The completed work of Jesus, indicated by, *I came to fulfill*

We already have seen that the bulk of New Testament Scripture does not allow the first of these options. Therefore, the reference must be to the completed work of Christ. What did Jesus mean when He said that he came *to fulfill the Law and the Prophets*? The answer is four-fold:

1. Jesus came to **fulfill the prophecies** written in the Law & the Prophets (Luke 24:44)
2. Jesus came to **fully reveal the Will of God concerning morals**. Outward behavior is not enough; the heart must be moral (the gist of the Sermon on the Mount).
3. Jesus came to **achieve the goal of the Law**; i.e., atonement from sin through the blood of Christ and transformation of character through the gift of the Holy Spirit (Romans 8; 12; and Hebrews).
4. With the completed work of Christ, the Law had run its course and was **superseded by the New Covenant** (Galatians 3:24; Hebrews)

No point of the Law would be abrogated until all was complete. Jesus said that He came to fulfill, or to bring to completion the purposes of the Law (summarized above). Thus, the completed work of Christ (the death, burial, resurrection, ascension, and bestowal of the Holy Spirit) fulfilled the purposes of the Law. The Old Covenant was nailed to the cross and passed out of force when the New Covenant was probated on the Day of Pentecost.

Tithing, therefore, as a part of the Mosaic Law, has no part in the New Covenant.

**PART FOUR:
NEW TESTAMENT SCRIPTURES CITED
AS EVIDENCE FOR THE PRACTICE OF TITHING
IN THE NEW TESTAMENT CHURCH**

Since the Mosaic Covenant and its commands are not an integral part of the New Covenant, the question has to be asked, "Are there New Testament Scriptures that speak of tithing as a part of the New Covenant? Was tithing practiced by New Testament Christians, both Gentile and Jew?"

An honest answer has to be, "Not by direct command, but by extrapolation some exegetes find tithing in a few passages." The three passages usually considered to fall within this category are Matthew 23:23; I Corinthians 9:1-14; and Hebrews 7:8. We will examine these passages

- *Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others. (Matthew 23:23)*

This verse is from Jesus' extended rebuke of the Pharisees, following the Great Day of Questions. The same material, in abbreviated form, is found in Luke 18:37ff.

Some have argued that since Jesus told the Pharisees that they should show mercy, justice, and faithfulness, while at the same time continuing their faithfulness in tithing, that He was affirming tithing as something that transferred into His Kingdom. Such a view really begs the question. Jesus was commenting on how one should keep the Mosaic Law. Nothing is said here about the continuance of tithing after the introduction of the New Covenant. There is no basis in this passage for extrapolating tithing as a principle of the New Covenant.

- I Corinthians 9:1-14 is Paul's treatise on the support of Christian ministry. Paul argues that those who serve the Church have a right to receive remuneration from the Church. He presents proof from two sources:

1. Common Experiences of his readers are cited in verse 7

Who at any time serves as a soldier at his own expense? Who plants a vineyard, and does not eat the fruit of it? Or who tends a flock and does not use the milk of the flock?

2. The Mosaic Law is cited in verses 9-14

For it is written in the Law of Moses, "you shall not muzzle the ox while he is threshing."

God is not concerned about oxen, is He? Or is He speaking altogether for our sake? Yes, for our sake it was written, because the plowman ought to plow in hope, and the thresher to thresh in hope of sharing the crops. If we sowed spiritual things in you, is it too much if we should reap material things from you?

If others share the right over you, do we not more? Nevertheless, we did not use this right, but we endure all things, that we may cause no hindrance to the gospel of Christ.

Do you not know that those who perform sacred services eat the food of the temple, and those who attend regularly to the altar have their share with the altar? So also the Lord directed those who proclaim the gospel to get their living from the gospel.

Paul's final appeal in the last two sentences (vv13-14) refers to the manner in which priests were supported under the Mosaic Covenant. The priests were supported by the tithes of the people (Numbers 18:21, for example), but they also had a portion of various offerings for food. Leviticus 10:12-15 summarizes statements made at various places earlier in Leviticus.

Then Moses spoke to Aaron, and to his surviving sons, Eleazar and Ithamar, Take the grain offering that is left over from Yahweh's offerings by fire and eat it unleavened beside the altar, for it is most holy. You shall eat it, moreover, in a holy place, because it is your due and your sons' due out of Yahweh's offerings by fire; for thus I have been commanded.

The breast of the wave offering, however, and the thigh of the offering you may eat in a clean place, you and your sons and your daughters with you; for they have been given as your due and your sons' due out of the sacrifices of the peace offerings of the sons of Israel.

The thigh offered by lifting up and the breast offered by waving, they shall bring along with the offerings by fire of the portions of fat, to present as a wave offering before Yahweh; so it shall be a thing perpetually due you and your sons with you, just as Yahweh has commanded

Some have argued that Paul was emphasizing the right of Gospel preachers to be supported by tithes. This is a weak argument for two reasons:

- A. Paul is arguing in this section that he and all preachers have a right to be supported, financially, by those among whom they preach and teach. As an analogy he points out that the priests who serve in temples are supported by their ministry. He concludes by stating that Jesus said that this also should be true for preachers of the Gospel.¹⁴

The point that Paul makes is that Jesus said that such support should be given. Neither Paul nor Jesus dealt with how that support is to be collected or what demands are to be made upon the givers of that support, whether they are to turn over 50% of their assets, 10% of their assets, or to take up a free-will offering.

For that matter, the statements of Jesus to which Paul here refers, instruct preachers to stay in people's homes, to eat the food of their hosts, etc. No tithes come into view in Jesus' instructions.

¹⁴ Paul is referring to the statements recorded in Matthew 10:9-14; Mark 6:8-11; Luke 9:3-5; 10:4,7. At various times in his writing, Paul quotes "Jesus traditions." These were statements passed down as tradition, some of which are not recorded in the Gospels, for example, Acts 20:35.

Carry no purse, no bag, no shoes; and greet no one on the way. And whatever house you enter, first say, 'Peace be to this house.' And if a man of peace is there, your peace will rest upon him; but if not, it will return to you. And stay in that house, eating and drinking what they give you; for the laborer is worthy of his wages. Do not keep moving from house to house. And whatever city you enter, and they receive you, eat what is set before you (Luke 10:4-8 See footnote 8 for other references)

One author,¹⁵ seeking to argue that I Corinthians 9:14 authorizes tithing, parenthetically inserted "in like manner," after "so also," in an effort to strengthen the case for tithing (i.e., *So also, [In like manner], hath the Lord ordained that they which preach the Gospel should live of the Gospel*). His argument is that *in like manner* means that since priests were supported by tithes, *in like manner* preachers should be supported by tithes. This is a dishonest move, since the Greek simply says, "so also," (οὕτως και - *houtos kai*) a segue, indicating a conclusion from a preceding analogy.

- B. In making his analogy between the support for priests and ministers of the Gospel, Paul speaks of the priests receiving support from the things of the temple and the things presented at the altar. This language brings to mind the grain offering, the breast offering, and the thigh offering, described in Leviticus 10, above, rather than the tithe. Such details really are beside the point. The point that Paul is making is that those who minister the Gospel should be supported out of their ministry. How or what kind of support, does not come into view, unless we consider the words of Jesus spoken to the Apostles and the seventy to be binding upon all future generations. If these instructions are binding upon all preachers, we must note again that Jesus instructions to the Apostles and to the seventy do not include tithing.

An honest assessment of this passage (I Corinthians 9:1-14), forces us to conclude that any extrapolation of tithing from this passage has a very weak foundation.

- Hebrews 7:8 *And in this case mortal men receive tithes, but in that case one receives them, of whom it is witnessed that he lives on.*

This passage discusses the fact that Abraham paid tithes to Melchizedek. The argument put forth in Hebrews 7 is that since Aaron and his family were in "Abraham's loins," at the time that Abraham tithed to Melchizedek, that Aaron was involved in that payment. The point of the argument is that since Aaron (through Abraham) tithed to Melchizedek, the priesthood of Melchizedek is greater than the priesthood of Aaron. Jesus is described as being a priest after the order of Melchizedek.

Hebrews describes Jesus as an undying priest with an undying priesthood.

1. *...just as He says also in another passage, "Thou art a priest forever according to the order of Melchizedek." (Hebrews 5:6)*

¹⁵ Blakley, Fred O. *The Apostles Doctrine, "The Stewardship of Money,"* (Highland, Indiana - self published) 1953, pg 93

2. ...where Jesus has entered as a forerunner for us, having become a high priest forever according to the order of Melchizedek. (Hebrews 6:20)

Some argue that these three verses, taken together (Hebrews 5:6; 6:20; 7:8) imply that Jesus receives tithes. The argument is advanced by noting that the only verb in 7:8 is present tense, meaning an on-going action. Let's examine this argument.

First, we examine the linguistic argument, i.e., that the verb in 7:8 is present tense and therefore tithing to the Melchizedek priesthood, represented by Christ, is an ongoing action. There are three flaws in this argument.

1. First, the tithes to Melchizedek have not been ongoing since the time of Abraham.
 - We have only one recorded incident in which Melchizedek received tithes, that being the episode recorded in Genesis 14:20.
 - There was no priesthood after the order of Melchizedek during the period of the Mosaic Covenant. No tithes were paid to this order during that approximately 1400 year period.
2. The present tense verb, *receives*,¹⁶ in Hebrews 7:8, refers to the receiving of tithes by the Levitical Priesthood. There is no verb tied to the tithes received by Melchizedek, it must be assumed or supplied by the translator. Here is the literal translation of the verse:

*And here, on the one hand,
men who die receive tithes,
there, on the other hand,
of whom it is witnessed that he continues to live.*¹⁷

Because the verb, *receive*, is in the present tense when referring to tithes received by the Levitical Priesthood, those versions that insert in the English translation a verb in conjunction with Melchizedek (in an effort to produce a good English sentence), tend to supply a present tense verb:

*KJV And here men that die receive tithes; but there **he receiveth them**, of whom it is witnessed that he liveth.*

*NAS Hebrews 7:8 And in this case mortal men receive tithes, but in that case **one receives them**, of whom it is witnessed that he lives on.*

The average English reader of the KJV or the NAS would assume that on-going action is described in reference to Melchizedek's receiving tithes. This, of course, is not true. The translator who added the verb made a decision, based on the tense of the previous verb, and inserted a present tense English verb. In my opinion, the

¹⁶ λαμβάνουσιν (third person, plural, present tense, active voice of, λαμβάνω)

¹⁷ Hebrews 7:8 καὶ ὧδε μὲν δεκάτας ἀποθνήσκοντες ἄνθρωποι λαμβάνουσιν, ἐκεῖ δὲ μαρτυρούμενος ὅτι ζῆ

American Standard Version (1901) and the New International Version present a preferred method of rendering the verse. In these versions no verb is supplied. They are closer to the Greek of verse 8.

ASV And here men that die receive tithes; but there one, of whom it is witnessed that he liveth.

NIV In the one case, the tenth is collected by men who die; but in the other case, by him who is declared to be living.

The point that the writer of Hebrews is making is that the Levitical priests die, but that the Scriptures contain no record of the death of Melchizedek, nor of the close of his priesthood. The point has nothing to do with whether or not Melchizedek continues to receive tithes.

If the translator felt the need to insert an English verb in reference to Melchizedek's receiving tithes, it would be just as legitimate to render the verse as follows:

*And here, on the one hand,
men who die receive tithes,
but there, on the other hand,
one of whom it is witnessed that he continues to live, **received tithes.***

3. A third flaw in the argument that 7:8 refers to Christ's receiving tithes, is the fact that this portion of the Hebrews passage is focusing on Melchizedek. In this section of the Hebrews debate (7:1-25), no statement is made concerning Christ until the application begins in verse 11, and the point made is the endlessness of Christ's priesthood.

Conclusion Resulting from an Examination of these Verses

Of the three passages considered (Matthew 23:33; I Corinthians 9:1-14; Hebrews 7:8), the evidence for tithing's being practiced in the New Testament is non-existent in the first and third of these passages and it is very weak in the second passage.¹⁸

PART FIVE: TITHING IN POST-BIBLICAL CHRISTIANITY

Is there evidence in the writings of the early Christians that might point to tithing's being a part of normal New Testament Church life? In pursuit of this question, I researched the Master Christian Library database of Ante-Nicene, Nicene, and Post-Nicene literature. This database contains a rather complete library of the major writings of the early Christians during the first eight hundred years of Church History. I found surprisingly

¹⁸ In the first edition of this study, I took the position that Hebrews 7:8 was a strong argument for tithing's being practiced in the New Testament. Brother Reginald Oduor, of the Berean Forum in Kenya, presented a friendly challenge to my conclusion. Brother Oduor's challenge caused me to examine my argument in detail and I found my conclusion to be flawed. Hence, the position taken in this section is the reverse of that which was taken in the first edition of this study.

little relevant comment in the earliest literature. The most frequent mention of tithing was the often quoted Matthew 23:23 (quoted above) in which a heart relationship with God was being urged, versus legal obedience. Incidence of comments on tithing increased as the years progressed and the Church became more structured and a distinction between clergy and laity developed.

The earliest comment I encountered, which was specific enough to relate directly to our quest, was from Justin Martyr's *First Apology* (Justin lived c.114-165 AD.). In Chapter 67, he describes the Sunday gathering of Christians.

And the wealthy among us help the needy; and we always keep together; and for all things wherewith we are supplied, we bless the Maker of all through His Son Jesus Christ, and the Holy Ghost...Justin then describes the weekly gathering, which always concludes with the Lord's Supper, followed by an offering...and they who are well to do, and willing, give what each thinks fit; and what is collected is deposited with the president (the presiding elder), who succors the orphans and widows and those who, through sickness or any other cause, are in want, and those who are in bonds and strangers sojourning among us, and in a word takes care of all who are in need

Justin clearly does not present tithing as a practice of the mid-Second Century Church (c150 AD). Instead, there is a freely given offering by those who are "well off," or "well to do." This offering is for benevolence, not for maintenance of church leaders.

Another early document, *Denunciation and Refutation of the So-called Gnosis* (popularly called, *Adversus Haereses*) was written by Irenaeus at around 185 AD. In Book Four, Chapter Thirteen, Irenaeus wrote,

And for this reason did the Lord, instead of that [commandment], "thou shalt not commit adultery," forbid concupiscence; and instead of that which runs thus, "thou shalt not kill," he prohibited anger; and instead of the law enjoining tithes, [He told us] to share all our possessions with the poor.

Irenaeus clearly stated that tithing is not a law to the Christian. According to Irenaeus, the Christian does not view 10% as being God's and the rest belonging to the Christian. Instead, Irenaeus states that Jesus told us to share all of our possessions with the poor. The concept of tithing was too small.

Tertullian in his *Apology*, written 197-198 AD, explains the local church treasury. He describes the source of funds and the purpose to which the funds are put.

There is no buying and selling of any sort in the things of God. Though we have our treasure-chest, it is not made up of purchase money, as of a religion that has its price. On the monthly day, if he likes, each puts in a small donation; but only if it be his pleasure and only if he be able; for there is no compulsion; all is voluntary.

These gifts are, as it were, piety's deposit fund. For they are not taken thence and spent on feasts, and drinking-bouts, and eating-houses, but to support and bury poor people, to supply the wants of boys and girls destitute of means and parents,

and of old persons confined now to the house; such too as have suffered shipwreck;

If there happen to be any in the mines, or banished to islands, or shut up in prisons, for nothing but their fidelity to the cause of God's Church, they become the nurslings of their confession.

...the family possessions, which generally destroy brotherhood among you (Romans), create fraternal bonds among us. One in mind, one in soul, we do not hesitate share our earthly goods with one another. All things are common among us, but our wives.¹⁹

Tertullian's comment has several telling features. First, that Christians are under no obligation to give. Giving to the church is not a requirement for membership. Next, he says that the usual schedule for giving was about once a month and the amount given was modest. The funds are used for benevolent purposes. There is no mention of funds being used for the support of church leaders. In harmony with the view of Irenaeus, Tertullian also reflects a communal mentality.

Since Justin was born in Samaria, traveled widely, and finally settled in Rome; and since Irenaeus lived and ministered in the churches of Smyrna (Asia Minor) and Lyons (Gaul, forerunner of France); and since Tertullian was a North African Carthaginian lawyer who practiced law in Rome, their comments reflect more than views held in just one region. We have to conclude from the statements of Justin, Irenaeus, and Tertullian, that tithing was not taught as a principle nor as an obligation in the church of the Second Century.

A document from around 300 AD, *The Constitutions of the Apostles*, (composed over a span of many decades, completed at around 300 AD) has this comment in Book Eight, Section Four, Constitution XXX, "Matthais Constitution Concerning the First-Fruits and Tithes."

the same make a constitution in regard to the first fruits and tithes. Let all first-fruits be brought to the bishop, and to the presbyters, and to the deacons, for their maintenance; but let all the tithe be for the maintenance of the rest of the clergy, and of the virgins and widows, and of those under the trial of poverty. For the first fruits belong to the priests, and to those deacons that minister to them.

This document, written 200 years after John wrote the final sections of the New Testament, reflects the rise of clergy and other clerical orders in the church. Here is evidence that tithing was assumed to be an essential means of supporting church leaders in 300 AD.

Augustine, a Post-Nicene Father, in *Sermons on the New Testament*, Sermon 56, referring to Matthew 23:23, makes this statement,

¹⁹ Tertullian here refers to the practice of Roman society leaders' sharing their wives with one another. This practice, according to Tertullian, goes back to such noted Roman philosophers as Cato, and Greek philosophers such as Socrates.

When He had spoken thus, doubtless they thought that they did give alms. And how did they give them? They tithed all they had, they took away a tenth of all their produce and gave it. It is no easy matter to find a Christian who doth as much.

Augustine wrote that in his age, around 400 AD, Christian tithers were not as diligent as the Jews had been. Even so, this quote demonstrates that tithing was known in the Church of the Fifth Century.

A final quote from Jerome, who was a contemporary of Augustine, brings this out more forcefully. This is from Jerome's *Letter to Nepotian*, paragraph 5.

A clergyman, then, as he serves Christ's Church, must first understand what his name means; and then, when he realizes this, must endeavor to be that which he is called. For since the Greek word κλήρος means "lot," or "inheritance," the clergy are so called because they are the lot of the Lord or else because the Lord Himself is their lot and portion. ... I if I am the portion of the Lord, and the line of His heritage, receive no portion among the remaining, tribes; but, like the Priest and the Levite, I live on the tithe, and serving the altar, am supported by its offerings...A clergyman who engages in business, and who rises from poverty to wealth, and from obscurity to a high position, avoid as you would the plague. For "evil communications corrupt good manners." You despise gold; he loves it. You spurn wealth; he eagerly pursues it...

Augustine and Jerome, writing three hundred years after the close of the New Testament, reflect a fully blown priest and clergy system, supported by tithes. Note that the quote of Justin in c.150, Irenaeus in 185, and that of Tertullian in 197-198, convey the idea that tithing is not a law. Two hundred years after these men wrote their various documents, the Church had developed an establishment mentality. Clergy, supported by tithes led the establishment. This reflected a move that developed over the centuries in which tithing was presented to constituents as a religious obligation.

PART SIX: HISTORY OF TITHING IN THE ESTABLISHED CHURCH

In the Middle Ages, the Old Testament was the filter through which the Gospels were presented to the Church. It is quite interesting to note that the church and the local clergy were more familiar with the Old Testament than they were with the Gospel. During this period, tithing became law.

Of interest is the perfection of a system of tithes that became law under Charlemagne. Since the Council of Nicea in 325 AD, with some brief interruptions, Church and state were a single entity. Increasingly, Christianity had come to view the Mosaic Law as having authority in the Church. As a result of this view, tithing was taught with increasing vigor. The custom spread gradually. In 585 a synod of Frankish church leaders asked the government to regularize tithing, making it a law. Pepin the Short responded by legislating tithes for the support of bishops and parish clergy. Emperor Charlemagne further endorsed the practice. From this point on, tithing to the Church was a law in most of the western world.

When the French Revolution was in its embryonic form, the National Assembly, on August 4, 1789, abolished tithing, thus depriving the Roman Catholic Church of much of its income.

In England, a reform bill was passed in the House of Commons in 1832. Out of this move to reform the government came drastic changes in the Church of England, one of which was the commuting of the tithe. In its place, peasants had to pay rent to the Church.

In 19th Century America, tithing became a neglected practice in many mainline churches. In 1895, Wesley Chapel in Cincinnati, Ohio, experienced great financial troubles. In desperation, the church tried suppers, festivals, lectures, stereopticon shows, subscriptions, and the whole round of man-made schemes and devices. Nothing resolved the problem. William G. Roberts, a lay leader in the church, began to teach "storehouse tithing." This concept turned the church around. The experience gained such notoriety in secular and religious papers that tithing was revived as a popular teaching and practice in many American denominations.²⁰ In the 1920's, the practice again became generally neglected. The Great Depression separated the tithers from the non-tithers. Most people did not tithe. As a child in the 30's, I recall all sorts of schemes used by churches to generate money - bake sales, raffles, etc. One element in the revival that followed World War II, was a tithing revival.²¹

In the 20th Century, a number of teachers and prominent Christian businessmen led tithing crusades in churches. Two of the most prominent businessmen were J.C. Penney and R.G. Laterneau. Laterneau, the developer of huge earth moving equipment, was tireless in his commitment to lead Christians into the experience of tithing. His success stories were thrilling. He urged the tithe as the minimum and asserted that through his practice of tithing God had prospered him to the point that he gave 90% of his income to the church and lived on 10%. Most of Laterneau's influence was felt in evangelical churches. In post-World War II, Oklahoma, rancher and evangelist, A. B. McReynolds, became well known for his annual men's meetings in the Kiamichi Mountains. Thousands of men from almost every state, as well as international visitors, gathered at Honobia, Oklahoma, each spring, to hear nationally prominent speakers. Tithing was one of McReynolds dominant themes. He branded his cattle M3X (for Malachi 3:10), indicating that he practiced tithing with his herd.

Penney, Laterneau, McReynolds, and a host of others preached tithing as a vehicle of God's blessing. They asserted that the reason that many (if not most) people struggled financially was the result of their failure to tithe. They declared, "When you tithe, God will make your 90% go farther, than the 100%"; and, "If you don't give God His 10%, he will get it one way or the other" (through sickness, vehicle repairs, etc.). A prominent Dallas tithing advocate, Jeweler Arthur A. Everts, placed \$1000.00 on deposit in a Dallas bank. For years Everets offered the \$1000.00 to anyone who would try tithing for a year and say at the end of that year that God had not kept his Malachi 3:10 promise. He made this offer all over America and in other nations. He signed up thousands of tithers and no

²⁰ *Christian History Magazine*, Issue 19, "Some Interesting Dates and Events in Church History Regarding Money," page 20.

²¹ Having lived through the 30's and 40's I can testify personally to these things.

one ever claimed the \$1000.00. Everts' motto was, "Nine-tenths plus God's blessing equals more."

In post-World War II, many main-line churches began urging people to move toward the tithe. In their literature, they suggested beginning with 2% and increasing that figure by 1% per year until the tithe is reached. (As an item of interest, find attached from my archives an article from the January 1958 *Reader's Digest*).

CONCLUSIONS CONCERNING TITHING

What conclusions can we reach, concerning tithing in the New Testament Church?

We must begin by acknowledging that the concept of Law is not consistent with New Testament Christianity. A born-again believer does not conduct himself according to laws that he has to obey. His life is an expression of the inner man and his relationship with Jesus Christ, not external laws.

On the other hand, the born-again believer does desire to know the God-revealed standards of life. His salvation does not depend upon his keeping of Law, but his heart longs to know God's will and plan. He expresses his salvation through his abiding by the standards set by Jesus Christ and the apostles, as recorded in Scripture. What is God's standard for finances among New Testament Christians? Here I must become personal. This is how I have answered that question for myself.

As a follower of Jesus Christ, I own nothing. Our Lord said, *So therefore, no one of you can be My disciple who does not give up all his own possessions.* (Luke 14:33) I believe that this truth is a neglected truth and needs to be emphasized in our churches.

How does God want me to exercise stewardship His possessions? How can I arrive at an answer?

First is the realization that tithing was a universal concept, centuries before the Mosaic Law. That concept must have come from God, as a general revelation to the nations, since it was a well-substantiated practice throughout the world. This must have been a part of God's plan from the beginning of the race. It was so before any covenants had been made. Abram tithed to Melchizedek before Yahweh had made covenant with him and changed his name to Abraham.²²

Second, the fact that God took this general principle and made it a part of the Covenant with Israel, reinforces the proposition that this is God's plan for sustaining His representatives and ministry.

Third, as I looked in Scripture for any guidance concerning how God wanted me to budget His assets, tithing is the only standard that I could find.

Fourth, the Hebrews 7:8 passage, which states that Jesus receives tithes, is so convincing that I felt that I had no choice but to enjoy the practice of tithing.

²² The story of Abram's tithing to Melchizedek is found in Genesis 14. The giving of the Abrahamic Covenant is in Chapter 15, with enlargement and confirmation found in Chapter 17.

Fifth, the anecdotal evidence validates tithing. The abundant testimonies by contemporary tithers confirm the direction set by the above concepts.

Sixth is the inner witness. I sense in my spirit that the principle of tithing is right. It "feels right" for me to tithe. I would feel wrong if I did not tithe. Is this the result of my being programmed by years of teaching on the subject, or is it the witness of the Spirit? Who can say, but since it is a matter of conscience for me, I assume that for me, tithing is right.

These things being true, I assume that this revelation is to be my guide. However, since all is God's, I don't have anything that I can give. All that I can do is take. My view of the tithe is the reverse of the Old Testament concept. God says, "It's all mine, Jim. Reach into my cash drawer and take out what you need, but don't take out more than 90%." From my earliest youth, I have lived by this principle.

Preaching Malachi 3:10 as God's ongoing covenant will get more results (more money for church) than the perspective I have just presented. However, honesty forces me to forego that pragmatic philosophy. Malachi 3:10 is a part of the specific covenant that God made with Israel. It is a part of the Mosaic contract.

Owning nothing, and by God's permission, taking no more than 90% out of His treasure in order to meet my needs - I believe that this perspective is consistent with the New Covenant. **What a generous God! He allows me to take 90% of His treasure for my personal use!**

Reprint from January, 1958, READER'S DIGEST

MODERN TITHING- *A Vital Revival*

The ancient practice of returning one tenth to the Lord is today
making profound changes in our churches and the
lives of thousands of church members

Condensed from Christian Herald

Leland Stowe

MODERN tithing—a 20th Century adaptation of the ancient Biblical principle of returning one tenth to the Lord—has kindled a revolution which is revivifying American Protestant churches both spiritually and physically.

Since 1950 at least ten major denominations have launched tithing campaigns, with amazing results. Contributions in many congregations have doubled or tripled. Hundreds of new church buildings have been erected, and the support of missions, domestic and foreign, has been record-breaking. Most important, individuals as well as congregations are discovering that the age old Christian precept can bring them unexpected joys and rewards.

Among the first to revive this neglected practice were the Episcopalians. For them, modern tithing began at gray-stoned Grace Church in Port Huron, Mich., when the Diocese's late Bishop Frank W. Creighton challenged its 400 member-families to give \$5000 for missions in one year. That meant a 500-percent increase in contributions, a seemingly impossible goal.

The church's rector, The Rev. Austin E. DuPlan, dynamited the "can't be done" assumptions, however. Dr. DuPlan made a survey and discovered that Port Huron's smaller churches - the Seventh-Day Adventists, the Nazarenes and similar faiths which have always observed tithing—were giving *from \$4 to \$7 per family per week* to their churches in contrast to the 50 to 80 cents per week contributed by families in the larger and richer churches. That fact (corroborated by national statistics) inspired the Grace Church congregation to try out a compromise tithing plan suggested by Dr. DuPlan.

This plan introduced three simple but practical innovations. First, because of today's heavy tax burdens, the "tenth" was to be applied to income after taxes, rather than to gross income as is the case in traditional Biblical tithing. Second, because non-sectarian charity demands are now so great, tithers could contribute half their pledges to their church, and half to the various civic benevolences. Third, they could start by giving less than ten percent, and work up to an ultimate full tithe.

The last suggestion is, perhaps, the most ingenious part of the plan. For this learn-as-you-go, part-tithe dispensation banished that psychological block which had long frightened potential tithers into the easy alibi: "But I could never give *that* much!" Many Grace Church members began by giving but two or three percent of their net incomes; within a few years a large majority had built up their giving toward or even above the Biblical-tenth goal.

"Since adopting modern tithing 17 years ago we never again 'talked budget' in Grace Church," The Rev. Dr. DuPlan told me. Although the church failed to reach its \$5000 target that first year, it more than doubled its previous mission donations and, since 1947, has been contributing \$10,000 yearly to missions—double the original goal. "And the more we give for missions," the rector added, "the more we've had for our church." In the same period contributions for parochial support rose from \$12,000 to \$55,000, meanwhile permitting a \$50,000 investment in church-interior renovations and the erection of a \$250,000 parish house.

In 1950 a young, newly elected bishop, the Right Rev. Richard S. Emrich, inspired by what the parish in Port Huron had accomplished, launched the entire Episcopal Diocese of Michigan - covering the eastern half of the lower peninsula - upon an adventure in modern tithing which profoundly changed its churches and the lives of its laity.

"If tithing were merely a gimmick to get money," says Bishop Emrich, it would deserve to die. Instead it is deeply religious. You learn to love what you give to and work for. Above all, we want souls dedicated to God." That is the secret of tithing's ever-mounting human benefits.

Today Michigan's tithers, like thousands of tithers across the country, testify that "nothing is so important as what tithing does to people's lives". In St. James' parish hall, Detroit, I talked with several young tithing couples and never have I encountered persons more eager to communicate their experiences.

"Before you can tithe you must know what the most important thing is in your life," declared one wife.

"If you tithe you don't worry about being pressured," interjected a husband. "You know what you're giving is right. You give until you feel good about it."

"The real fun is in being a 'rich man,' another husband said. "We can now give \$50 where \$5 was 'all we could afford' before."

A Michigan poll taken among practitioners of tithing garnered almost incredible proof that - *Tithing changes people inside*, endowing them with a new confidence and peace of mind. A recognition that "everything I have or am comes from God," led many to become tithers and they found that serious Christian giving generated "a warm feeling of satisfaction and accomplishment." Returning a fair share of God's bounty, tithers discovered, not only takes faith but *strengthens* faith - in life, in others, in oneself.

Tithers reap another dividend: their efficiency in managing family finances shoots way up. A factory worker echoed countless others in saying, "For the first time we learned how to budget our income." A contractor with three children, who admits that "it was quite a battle at the start," reports, "We gradually worked out a systematic budget, and now we're in a much better position than before we tithed. The more we give away, the more we have 'left over'."

Tithing changes people's relationship to the church. Tithers' declarations on this are emphatic: "It has made the church a part of us." "It automatically brings the church into the center of our home." And even though tithers are still a minority in most individual churches, a 20 to 30 percent minority of convinced adherents is invariably sufficient to revolutionize a church spiritually. As one church official said, "Can you imagine a person who tithes, but does not pray or go to church or take an active part in its programs? It's simply impossible."

Tithing changes the tither's relationships with others. Becoming directly involved in the activities of a church community, tithers form new and firmer friendships, repeatedly reap "a feeling of belonging" to a degree hitherto unknown. Every tither feels a heart-lifting consciousness of "all of us being on an equal footing before God." While family ties are strengthened, they expand markedly into the, broadened teamwork created by group cooperation in behalf of their church. "Whether it's time, labor or money," one minister commented, "our people now willingly share what they have."

As another manifestation, many churches have eliminated bazaars, raffles or lotteries simply by removing the financial need for them. Bishop Emrich comments: "Tithing keeps the church's activities dignified and concerned with its vital mission." A layman observes: "What door-prizes, rummage sales and such schemes really do is to provide individual members with an escape from facing their own personal responsibility. They don't have to come to terms with 'what do I give?', "

The extraordinary growth of the tithing program in the Diocese of Michigan can be attributed in large part to Bishop Emrich's recognition of the need for skilled communication. At the outset an experienced advertising man in Detroit, John C. Chapin, was hired as director of promotion and communications. Since then, under his guidance, the campaign has been carried on by laymen. Every churchgoer receives illustrated tithing pamphlets which have been used in many Episcopal dioceses, and have been republished by several other denominations. How effectively such programs can operate is shown by St. Paul's Cathedral in Detroit, where about 70 percent of the membership make tithing pledges.

In eight years modern tithing's startling results in Michigan Diocese have enabled the church to keep pace with the state's record population boom. Contributions have doubled. Its clergy's ranks have

jumped from 147 to 211. Scores of additional assistant ministers, secretaries and other church personnel have filled long-existing gaps. Fed by tithing's steadily mounting overflow, 33 new missions have boosted the Diocese's total parishes to a record 170. Rated as one of the fastest growing U. S. Episcopal dioceses, Michigan has maintained the unprecedented tempo of *one new mission per month-for 18 months!*

In 1952 tithing gained an immensely expanded reach when the Presbyterian Church U.S.A. (membership 2,717,000) launched a long-term program starting with 21 "Pilot churches." Immediate results proved as remarkable as those already transfusing the Michigan Diocese. Every "pilot" congregation burgeoned into new life and spiritual awakening. By adopting a "50-50 program" based on "give as much to missions as for Christ's work at home" -the First Presbyterian Church in Berkeley, Calif., set itself an incredible target which required boosting its mission donations by \$30,000 *in one year*. At the year's end, in mingled astonishment and exultation, they added up gifts of more than \$33,000! Similarly, Tulsa's John Knox Presbyterian Church, only five months old when it became a "pilot" experiment, had one third of its members tithing within four months. "If anyone had predicted such a development," confessed Pastor William B. Findley, "we would have questioned his sanity."

Fired by these extraordinary achievements, the Presbyterian Church U.S.A. founded a "Fellowship) of Tithing Churches , which has now swelled to over 500 adherents, accompanied in the last three years by a 50 percent increase in benevolence giving.

Then in 1953 the Department of Stewardship and Benevolence of the National Council of Churches reported tithing campaigns by both a the American and Southern Baptist Conventions (with respective memberships of 1,500,000 and 8,700,000); the Presbyterian Church in the United States (829,000); United Presbyterians (250,000); the Congregational Christian Churches (1,379,000); the United Lutherans (2,174,000); and other smaller denominations. Today the Methodist Church

(9,423,000) and the Disciples of Christ (1,922,000) also have active tithing programs. "The present generation of church members is rediscovering tithing as a Christian practice," said the Department's director, The Rev. T. K. Thompson. Where notable tithing had been confined in 1950 to the few low-membership groups, by 1957 churches representing well over 35 million members had adopted tithing as a nation-wide policy.

This tremendous renaissance is aptly summed up by Episcopal Bishop Everett Holland Jones of San Antonio as a "revolution in which giving now assumes spiritual proportions. Its greatest result is the commitment of the *whole* person - time, talents and treasure." For, as the Diocese of Michigan's communications director, John Chapin, reports: "We do not know of one Instance where a person has given tithing a real try, and then dropped it. Tithers are so happy about what happens to them in their own lives that they cling to it."

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