

New Covenant Theology



Questions Raised by New Covenant Theology

What about Tithing?

Much of the material in this lesson has been shamelessly borrowed from an article by Thomas Schreiner on The Gospel Coalition web site:

<https://www.thegospelcoalition.org/article/7-reasons-christians-not-required-to-tithe/>

What about Tithing?

- The word translated “tithe” is from a Hebrew word (*maser*) meaning one tenth.
- Many think that believers in Christ should tithe, i.e. give 10% of their gross income to their church.
- Many use the language of “tithes and offerings” in their worship services to refer to the giving that goes on their church.
- Are those who think and speak in this way correct?
- What does the Bible say about tithing? And, in particular, what does the Bible say concerning the giving of believers in the New Covenant?

Tithing in the Old Testament

- The first mention of tithing in the Bible is in Genesis 14:17-20 where we are told that Abraham paid a tenth (tithe) of the spoils of battle to Melchizedek.
- The writer of Hebrews later appeals to this account to show the superiority of Melchizedek's priesthood over Levi's (Hebrews 7:4-10).
- God met Jacob at Bethel and promised him covenant blessings; the patriarch promised to give back to God a tenth of everything that God gave him (Genesis 28:22).

Tithing Under the Law of Moses

- The people of Israel were required to pay tithes of the produce that came **from the land** that the Lord had given them:
 - *Every **tithe of the land**, whether of the **seed** of the land or of the **fruit** of the trees, is the LORD's; it is holy to the LORD... And every tithe of **herds and flocks**, every tenth animal of all that pass under the herdsman's staff, shall be holy to the LORD.* (Leviticus 27:30,32)
- The Israelites were to pay tithes **to the Levites**:
 - ***To the Levites I have given every tithe in Israel** for an inheritance, in return for their service that they do, their service in the tent of meeting... ²⁴ For the tithe of the people of Israel, which they present as a contribution to the LORD, I have given to the Levites for an inheritance. Therefore I have said of them that they shall have no inheritance among the people of Israel."* (Numbers 18:21, 24; cf. Hebrews 7:5)
- Because there were a number of tithes taken at different times, scholars have difficulty determining the **total percentage** that an Israelite would have paid in tithes. Most scholars estimate it was somewhere between 20-30%.

Are NT Christians Required to Tithe?

- As we have seen, believers today are no longer under the Mosaic Covenant.
- Some think that tithing is binding upon all men in all ages because both Abraham and Jacob gave a tenth, and they both lived **before** the Mosaic covenant was in place.
- But these two examples hardly prove that tithing is a requirement for **all** men in **all** ages:
 - Abraham's gift to Melchizedek was a **one-time event**; there is no evidence he regularly gave God a tenth.
 - A mere historical **description** of what Jacob gave doesn't automatically prove that **all** believers **must** give God a tenth of their income.

Are NT Christians Required to Tithe?

- The tithing that took place in the nation of Israel was very much tied to that nation and the relationship they had with God through the Mosaic Covenant:
 - The tithes were to be taken from the produce of the promised land that God had given to Israel under the Old Covenant. The only promised land for Christians today is the promised eternal “land” of the new heavens and new earth (Rev. 21:1–22:5).
 - The tithes taken in Israel were for the purpose of supporting the Levitical priesthood, who were established as a part of the Mosaic Covenant. In the New Covenant, **every** believer is a priest (1 Pet. 2:9; Rev. 1:6; 5:10; 20:6) with Jesus as our high priest after the order of Melchizedek (Hebrews 6:20).

Are NT Christians Required to Tithe?

- Some defend tithing by saying Jesus praised tithing during his earthly ministry, even if he said it was less important than other things:
 - *Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin, and have neglected the weightier matters of the law: justice and mercy and faithfulness. **These you ought to have done**, without neglecting the others.* (Mat 23:23, see also Luke 11:42)
- Of course Jesus **also** mentioned offering sacrifices on the alter in the temple during his earthly ministry (Matt. 5:23–24), but the writer of Hebrews tells us that New Covenant believers are no longer to offer animal sacrifices, since we have been cleansed once for all by the blood of Jesus. (Heb. 10:1-23)
- Jesus was born under the Law of Moses (Gal. 4:4) and kept the requirements of the Law throughout his earthly ministry and encouraged those around him to do the same.
- The New Covenant age was then inaugurated by Jesus' **death** on the cross. (1Cor. 11:25; Eph. 2:11-15; Col. 2:13-17)

Are NT Christians Required to Tithe?

- There is no New Testament passage (subsequent to Jesus' earthly ministry) that commands New Covenant Christians to tithe.
- The New Testament standard of giving is that we are to give **generously** and **cheerfully** (without compulsion) – no specific percentage is specified.
 - *Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver.* (2 Cor. 9:7)
 - *As for the rich in this present age, charge them not to be haughty, nor to set their hopes on the uncertainty of riches, but on God, who richly provides us with everything to enjoy. ¹⁸ They are to do good, to be rich in good works, to be generous and ready to share, ¹⁹ thus storing up treasure for themselves as a good foundation for the future, so that they may take hold of that which is truly life.* (1Tim 6:17-19)

Are NT Christians Required to Tithe?

- Some Christian teachers who agree that we are under the New Covenant and therefore not obligated to give a tithe as prescribed in the Mosaic Law, have gone on to argue that we should give **more** than an Israelite would have given under the Law, since we are under a **greater** covenant:
 - D.A. Carson (<http://soundliving.org/wp-content/uploads/2011/02/Stewardship-Tithing-D.A.-Carson.pdf>)
 - John Piper (<https://www.desiringgod.org/interviews/is-tithing-commanded-for-christians>)

Are NT Christians Required to Tithe?

- John MacArthur, on the other hand, argues that:
 - *Two kinds of giving are taught consistently throughout Scripture: giving to the government (always compulsory), and giving to God (always voluntary).*
 - *Because Israel was a theocracy, the Levitical priests acted as the civil government. So the Levite's tithe (Leviticus 27:30-33) was a precursor to today's income tax... The total giving required of the Israelites was not 10 percent, but well over 20 percent. All that money was used to operate the nation.*
 - *New Testament believers are never commanded to tithe. Matthew 22:15-22 and Romans 13:1-7 tell us about the only required giving in the church age, which is the paying of taxes to the government. Interestingly enough, we in America presently pay between 20 and 30 percent of our income to the government--a figure very similar to the requirement under the theocracy of Israel.*

Questions?

