

New Covenant Theology



Questions Raised by New Covenant Theology

What about Tithing?

- What does the Bible say about tithing?
- Are New Covenant Christians required to give 10% (or more) of their gross income to their church?

*William Barclay's Arguments for Tithing

- We have been critiquing the arguments in an article by William Barclay on the Gospel Coalition website in which he argues that all Christians in all ages are commanded to give ten percent (i.e., a “tithe”) of their gross income to the church.
- Barclay began his article by summarizing his own argument. He argues that the requirement to tithe:
 - Preceded the Mosaic law
 - Was codified in the Mosaic law with ceremonial aspects added
 - Was affirmed by Jesus as binding on his followers.

*<https://www.thegospelcoalition.org/article/bible-commands-christians-to-tithe/>

*William Barclay's Arguments for Tithing

- What arguments did Barclay give to try and show that the requirement to tithe *preceded* the Mosaic Law?
- In his discussion of titling *under* the Mosaic law, Barclay asserted that the titling required was broken into two parts:
 - The titling that was “codified”
 - The “ceremonial aspects added” to the tithe
- Since, as we saw, scripture does not divide the titling that occurred under the Law into two parts, why do you suppose Barclay insists on making this division?
- Barclay’s final argument for titling under the Mosaic law, was really an argument for NT titling. Who did he claim that tithes were to be given to, according to Malachi, chapter 3?

Barclay Argument #3:

Tithing was affirmed by Jesus as binding on his followers

- Barclay's only argument for the duty to tithe in the NT is that Jesus taught "his followers" to tithe:
 - *Jesus upholds the tithe in Matthew 23:23 (cf. Luke 11:42). He condemns the Pharisees for their tedious commitment to one part of God's law, the tithe, while neglecting "the weightier matters of justice, mercy, and faithfulness." Then he states, "These you ought to have done, without neglecting the others."*
- He goes on to argue that Jesus did not address these comments on tithing to the scribes and Pharisees, but to "his followers":
 - *The chapter begins by clarifying that Jesus is teaching "the crowds and his disciples." Those who don't believe tithing is for today argue that Jesus is only addressing scribes and Pharisees still under the old covenant. Yet this misses the context. These words are for Jesus's followers.*

Barclay Argument #3:

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- The chapter does, in fact, **begin** with Jesus addressing the “*the crowds and his disciples*” and speaking of the scribes and Pharisees in the **third** person:
 - *Then Jesus said to the crowds and to his disciples,² “The scribes and the Pharisees sit on Moses' seat,³ so do and observe whatever **they** tell you, but not the works **they** do. For **they** preach, but do not practice.* (Mat 23:1-3)
- But then, starting in verse 13, Jesus begins to **directly** address the scribes and Pharisees in the **second** person:
 - *“But woe to you, scribes and Pharisees, hypocrites! For you shut the kingdom of heaven in people's faces...”* (Mat. 23:13)
- And Jesus continues to address the scribes and Pharisees in the section Barclay quotes in verse 23:
 - *“Woe to you, scribes and Pharisees, hypocrites! For you tithe mint and dill and cumin...”* (Mat. 23:23)
- So, in reality, these comments by Jesus on tithing **were** addressed to the scribes and Pharisees. And therefore it is **Barclay** who “*misses the context*”

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- But the real problem with Barclay's argument is not the fact that Jesus is speaking to the scribes and Pharisees rather than his followers in the verse he quotes.
- Jesus could have just as easily commended his followers for tithing – because, until Christ's death on the cross, the Jews in Jesus' day, including his followers, were still under the Law of Moses (1Cor. 11:25; Eph. 2:11-15; Col. 2:13-17) and therefore would still have been obligated to tithe.
- Jesus himself 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.
- So for example, Jesus assumes that “his followers” offer sacrifices on the alter in the temple during his earthly ministry (Matt. 5:23–24), something no longer practiced by New Covenant believers. (Heb. 10:1-23)

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- But Barclay almost seems to be arguing that the New Covenant **was** fully in effect during Jesus' ministry:
 - *Elsewhere [Jesus] doesn't shy away from setting aside those parts of the law that no longer apply to his disciples (cf. Mark 7:19). But in teaching his disciples, Jesus upholds the tithe.*
- Mark 7 reads:
 - *And [Jesus] said to them, "Then are you also without understanding? Do you not see that whatever goes into a person from outside cannot defile him,¹⁹ since it enters not his heart but his stomach, and is expelled?" (Thus he declared all foods clean.)²⁰ And he said, "What comes out of a person is what defiles him.²¹ For from within, out of the heart of man, come evil thoughts, sexual immorality, theft, murder, adultery,²² coveting, wickedness, deceit, sensuality, envy, slander, pride, foolishness.²³ All these evil things come from within, and they defile a person."* (Mark 7:18-23)
- Do you think Mark understands Jesus to be clearly articulating an end to all Jewish dietary laws at that moment, or do you think, reflecting back on Jesus' statement, Mark sees Jesus foreshadowing an end to Jewish dietary restrictions in the coming New Covenant age?

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- Jesus' earthly ministry was a period of *preparation* for the New Covenant and Jesus did sometimes announce New Covenant principles during his earthly ministry – such as his statement to the woman at the well:
 - *Jesus said to her, "Woman, believe me, the hour is coming when neither on this mountain nor in Jerusalem will you worship the Father... ²³ But the hour is coming, and is now here, when the true worshipers will worship the Father in spirit and truth, for the Father is seeking such people to worship him.* (John 4:21,23)
- Because of this, it is not a good idea to assume that something Jesus commends during his earthly ministry is binding on New Covenant believers.

So How Much Should NT Christians Give?

- Having (hopefully) shown that the arguments of those who seek to impose tithing on NT Christians are without biblical foundation, we now come back to the question of how much NT Christians *are* to give.
- 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>)

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- 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?

