Introduction Summary Contemporary views and practices **US Protestants** Non-Protestant views The Jewish view Differences in contemporary Christian views Characteristics of the main views on tithing View 1: Christians should tithe View 2: Christians are not obligated to tithe A third view? The main Bible passages The Patriarchs The Law of Moses Malachi Deuterocanonical Books (Apocrypha) The Gospels St. Paul The Epistle to Hebrews Brief Notes on the History of Tithing Further Discussion A Question of Covenants Where to give The Implications of Not Tithing Appendix: Table of opinions of some church bodies and Christian thought leaders

Reading time: 25-40 min

Introduction

This text has three main parts. As it is rather long, feel free to read only the ones that interest you.

- 1. An overview of contemporary views and practices (US and Protestant centric)
- 2. Introduction, analysis, and discussion of relevant Bible passages
- 3. Reflection on theological questions surrounding tithing

This article focuses on the specific question of tithing and is not a general presentation on Christian giving, though I touch on this a bit in part 4. I define tithing as the **obligate giving of 10% of income** to the church or other Christian ministries and possibly also other types of charity. The word tithing is often used in a looser sense to mean giving some other amount to the church, other Christian ministries, or those in need. In this text, however, when I refer to an obligation to tithe I'm strictly limiting it to the definition above. This means that, for example, someone saying it is permissible to give 7% would not count as advocating tithing under my definition.

For the sake of openness, I want to state outright that I personally do not believe in a binding obligation for Christians to give 10% to their local church. However, I do believe that:

- Christians are called to radical generosity
- The spirit of the New Testament and the historical interpretation of the church point to generosity that goes beyond a fixed one tenth for those who have the means
- Many Christians are richer than they realise and would be able to give more generously than they currently do

I will use the abbreviations OT and NT for the Old and New Testaments I will use Torah, the Law of Moses, and the Law interchangeably to refer to the legislation given by God to Moses and the Israelites as described in Exodus, Leviticus, Numbers, and Deuteronomy. All Bible quotations are from the ESV unless otherwise noted.

Summary

- US Protestants generally believe one should tithe but the majority of them do not give 10% or more
- The Catholic church does not teach an obligation to tithe
- There are multiple views on tithing within the Orthodox Church
- There is no evidence for tithing in the early post-Apostolic times but it became an obligatory practice in the Western church in the Middle Ages. There was a tithing renewal in the US starting in 1872 that greatly increased the support of tithing.
- Main Bible passages include
 - Abram giving tithes from spoils of war to Melchizedek in Genesis 14 and Jacob promising a tithe to God in Genesis 28
 - Various commandments in the Law with diverse instructions about tithing
 - Malachi 3:6–12 where God rebukes the Israelites for not bringing full tithes
 - Matthew 23:23 and its parallel in Luke 11:42 where Jesus rebukes the Pharisees for neglecting justice, mercy, and faithfulness
 - 1 Corinthians 9 where St. Paul

Contemporary views and practices

I'm focusing on the US in this section. This is because of the availability of sources and time constraints, but I also think the question is most significant in a US context. The US has by far the largest religious economy in the world and many US churches teach tithing.

US Protestants

US Protestants generally believe one should tithe but most of them do not give 10% or more. Lifeway Research conducted <u>a survey</u> of 1,000 protestant pastors on tithing in the US in 2017.¹ In the survey, 72% of the respondents said that tithing is a biblical command that still applies today. In a <u>similar survey</u> of about 1,000 US protestants who attend a religious service at least once a month,² 77% agreed with the same proposition while 10% disagreed and 13% were uncertain. Unfortunately, the churchgoer survey didn't ask about how people define the tithe, but the pastor survey did: of the pastors that believed in a command to tithe, 73% said it's 10% of a person's income (gross or net).

However, fewer Protestant churchgoers pay tithes than believe tithing is a biblical commandment: According to the Lifeway Research survey, 31% said they tithe 10% of their income, and 19% said they "regularly give above and beyond a tithe." This number sounds suspiciously high. According to another <u>source</u>, "[a]mong American adults who attend worship once a month or more (church, temple, mosque, etc.), the average giving was 4.2% of household income in 2017". A <u>report on evangelical giving</u> by Grey Matter Research puts the number of tithers³ at 13%.

The difference between the Lifeway Research survey and the other sources lead me to another interesting discovery. People seem to vastly overestimate their giving. According to <u>another</u> study by Grey Matter Research, "34% of donors overestimate the proportion they give to charity by 50% to 89%, while another 35% overestimate it by 90% or more. While just 4% give at least one-tenth of household income to charity, 38% believe they give one-tenth or more." This likely explains the high numbers in the Lifeway Research survey. The Grey Matter Research survey asked about absolute amounts rather than percentages, so it is likely more accurate but there is still a chance the respondents are overestimating their giving.

Some denominational differences between groups emerge from the two surveys: Baptist, Pentecostal, and <u>Holiness</u> pastors seem more likely to believe in an obligation to tithe, teach about tithing, and define tithing as giving 10% than Lutherans, Episcopalians and Presbyterian/Reformed. The same goes generally for those holding evangelical views vs those who don't. For churchgoers, Baptists (40%), Presbyterian/Reformed (34%), and Non-denominational (34%) were more likely to select "I tithe (10% of my income) than

¹ Pastor Views on Tithing Survey of Protestant Pastors. Lifeway Research. 2017. <u>https://research.lifeway.com/wp-content/uploads/2018/05/Sept-2017-Pastor-Views-Tithing.pdf</u>

² Some additional information from the report:

- Quotas and slight weights were used to balance gender, age, region, ethnicity, education, and religion to more accurately reflect the population
- The completed sample is 1,002 surveys
- The sample provides 95% confidence that the sampling error from the panel does not exceed +3.3% This margin of error accounts for the effect of weighting"

[&]quot;Respondents were screened to include those who identified as Protestant/non-denominational and attend religious services at least once a month

³ Tithers were defined as people who report giving 8% or more in this survey because the numbers were estimates. Apparently, people were asked about the absolute amount they give and tended to give rounded estimates in their responses. This means the real percentage could be lower.

Methodists (12%), Lutherans (19%), and Christian/Church of Christ (17%). Very broadly, this suggests an evangelical-mainline split but not a very clear one.

Non-Protestant views

I could not find good data on the beliefs and behaviour of Catholics. The official teaching of the Catholic does not posit an obligation to tithe.

The Code of Canon Law says:

Can. 222 §1. The Christian faithful are obliged to assist with the needs of the Church so that the Church has what is necessary for divine worship, for the works of the apostolate and of charity, and for the decent support of ministers.

§2. They are also obliged to promote social justice and, mindful of the precept of the Lord, to assist the poor from their own resources.

The Catechism of the Catholic Church says:

"[T]he faithful are obliged to assist with the material needs of the Church, each according to his own ability."

Neither source specifies a particular amount but presents a general obligation to give.

In his Summa Theologiae, Thomas Aquinas argues that the tithing commandments in the OT belong to the ceremonial law that is no longer in force. He argues that the one tenth required in the OT laws "cannot be reckoned among the moral precepts, because natural reason does not dictate that one ought to give a tenth part, rather than a ninth or eleventh", and that Christians are not under an obligation to keep judicial or ceremonial precepts of the Law.

There is even less information available on the Orthodox who are not a large group in the US. As far as I'm aware, there is no one commonly accepted Orthodox view. I have seen multiple American Orthodox sources that urge tithing, but I have never heard of it in Finland where I live (I am a member of the Finnish Orthodox Church). Differences in context very likely play a role: in some European countries, the Orthodox Church gets state funding, which means tithing is not necessary to keep the church running. Tithing in the US Orthodox churches is likely a protestant influence, though, as I'm not aware of influential church fathers in the Orthodox tradition teaching tithing, and to my knowledge, there are no canons about it (though there are rulings by local synods in the West already in the first millennium).

The Jewish view

The Jewish view considers there to be three separate 10% tithes. Two of these are paid yearly and the third one every three years. In the Jewish view, agricultural products and cattle within the boundaries of ancient Israel must be tithed, but nothing else. The discussion of the Torah passages below will elucidate the Biblical basis of this view and some of its details.

Differences in contemporary Christian views

There are different views on some details among those who believe tithing is mandatory for Christians.

• **How much is the tithe?** The original and literal meaning of tithing is giving one tenth, but the word has come to be used as a more general term for mandatory Christian giving. As discussed above, 10% is still the majority definition, but a significant minority of those who believe in an obligation to tithe define it in some other way.

• Who can tithes be paid to?

- The main options include
 - One's local church
 - Some other local church
 - Some Christian ministry
 - Those in need
- In the Lifeway research Protestant churchgoers report those who said tithing is a biblical command that applies today said tithe money can be given to:
 - their church (90%⁴)
 - a Christian ministry (55%)
 - an individual in need (42%)
 - another church they don't regularly attend (34%)
 - secular charity (25%)
 - not sure 1%
- Unfortunately, I haven't found statistics on who people believe the money should be given to. Many defend the view that the tithe is owed to the local congregation (or possibly *a* local congregation) based on OT tithing legislation, Malachi 3, and 1 Cor 9. These passages will be discussed in detail below.
- Should gross or net income be tithed? Tax exemptions for donations affect this. There are also other similar details, like whether one can deduct capital investment or not.
- How much room is there for exceptions? Can one pause tithing during a financially tight period, when in lots of debt, etc.?
- What are the consequences of tithing or not tithing? Many tithing proponents argue that there are blessings associated with tithing, but opinions differ on whether they are spiritual or also material and financial. Some also say non-tithers face curses.

Characteristics of the main views on tithing

View 1: Christians should tithe

The first view considers giving 10% or more to the local church or possibly some other target an obligation for Christians. In this view, tithing in the Bible is a practice codified in the Law of Moses but exists independently of it and continues into the New Testament era.

⁴ As an aside, this makes me curious about the 10% who think you **cannot** give your tithes to the local church. The survey has a 95% confidence 3.3% margin of error, though, and the rest might just be <u>Lizardman's constant</u>.

The main arguments for this view include:

- A pattern of giving the first and the best to God that was practised already before the Law
- Tithing was practised before Moses by Abram and Jacob
- The tithe is never abrogated in the New Testament like some other parts of the Law such as circumcision
- Jesus says to the Pharisees that they ought to tithe (Matthew 23:23 and Luke 11:42) and thereby signals that tithing continues in the NT era
- As Abram paid tithes to Melchizedek, so Christians should pay tithes to the NT Melchizedekan high priest, Jesus (Hebrews 7:4–10)
- Prophet Malachi rebukes the Israelites for not bringing full tithes to the storehouse (Malachi 3:6–12)

View 2: Christians are not obligated to tithe

The second view regards tithing as a practice in the OT that is no longer binding for Christians. Under this view, Christians still ought to give and not be constrained by the 10% and many proponents argue they should aim for more than 10% if they have the means.

The main arguments for this view include:

- There are several tithes in the Law of Moses which add up to more than 10%, so they cannot be used to argue for a duty to give exactly 10%
- According to the Law, tithing only applied to those who had crops or cattle, so it was not a universal requirement
- Tithing is never explicitly commanded in the NT
- The NT speaks of giving freely, joyfully, and generously, not under a legal standard or obligation
- Rebuttals of the pro-tithing interpretations of several Bible passages

A third view?

One could perhaps sketch a third view where Christians are not obligated to give 10% nor particularly encouraged to give. In this view, there would be no aspiration to give more than perhaps occasionally and very small-scale even for well-off Christians. While this view may exist in practice, I am not aware of any theological defence of anything resembling it, so I will leave it out of the discussion.

The main Bible passages

The Patriarchs

Genesis tells of Abram and Jacob paying or promising to pay tithes. In <u>Genesis 14</u>, Abram's nephew Lot and his family have been taken captive in a war between local kings. Abram and his allies go to rescue him and defeat the kings who had taken Lot. Melchizedek, king of Salem and

priest of God Most High (El Elyon) comes to meet Abram bringing bread and wine. He blesses Abram and Abram gives him "a tenth of everything" (this appears to refer to the spoils of war in the context).

When Jacob was running from Esau to Paddan-aram and had his dream in Bethel, he made a vow to God (<u>Genesis 28:20–22</u>) that if the Lord would keep him in his way, give him food and clothing, and let him return safely to his father's house, he would be Jacob's God, the stone that Jacob set up for a pillar would be God's house, and Jacob would give God a tenth of everything God would give him.

Discussion:

The significance of these passages for the tithing discussion is that they present tithing before the Law of Moses. Based on this, some argue that tithing is proven to be a practice that is independent of the Law of Moses and therefore still in force.

Abram pays tithes in a special situation. He gives a tenth of the spoils of war to Melchizedek, a figure who otherwise does not appear in Genesis. There is no mention of Abram paying tithes on any other occasion. This passage does not establish a pattern of continuously tithing all income.

Abram's tithe is also unique in the sense that the Law of Moses does not require tithing (in the sense of giving 10% from) the spoils of war. According to <u>Numbers 31:25–31</u>, spoils were to be divided in half between those who went to war and the civilians, and every 500th animal and captive would be given to the Lord from the combatants' portion and every 50th from the civilians' portion.

Jacob's tithe is connected to his vow. The interpretation of this vow seems to depend on how the character and spiritual state of Jacob is analysed. Is he bargaining with God or responding in reference and gratitude? Should the conditional language of the vow be interpreted as "if you won't, I won't", or rather "if you won't, I can't", an acknowledgement of Jacob's dependence on God's gracious provision? Whatever the case, if Jacobs's promise is read as only being fulfilled after all the conditions listed in verses 20–21, he would only have tithed after getting back safely to his father's house. This would mean he was not tithing in the 20 years in between. The text also seems to imply that Jacob will give 10% of what he has accumulated so far, but this leaves it open whether he will keep tithing after it.

The Law of Moses

Several passages in the Law of Moses describe a tithe. They have various differences between them.

- <u>Leviticus 27:30–33</u> says every tenth (tithe) of the "seed of the land" and "fruit of the trees" belongs to the Lord and is holy, and that every tenth animal of herds and flocks is holy to the Lord.
- <u>Numbers 18:20–24, 30–32</u> says the Levites shall receive every tithe in Israel for an inheritance in return for their service in the Tabernacle/Temple. The tithes can be eaten

anywhere by Levites and their households, but they must not profane the holy things. A passage in the middle, Numbers 18:25–29, says the Levites must pay a tithe from the tithes to the priests and give the best part of what they receive to them.

- <u>Deuteronomy 12:17–19</u> tells the Israelites to eat "the tithe of your grain or of your wine or of your oil, or the firstborn of your herd or of your flock" "before the Lord your God in the place that the Lord your God will choose" with their families, servants, and the Levites. This is to be a joyful occasion: "[Y]ou shall rejoice before the Lord your God in all that you undertake." <u>Deuteronomy 14:22–27</u> similarly tells Israelites to eat the tithe of the "yield of your seed that comes from the field year by year" "before the Lord" with their household and the Levites, but makes a concession that if the way is long, the tithe may be converted to money, which is then used to buy food and drink for a festival meal or meals.
- <u>Deuteronomy 14:28–29</u> instructs the Israelites that every third year they should bring the tithe of that year's produce and "lay it up within your towns". The Levite, but also the "sojourner, the fatherless, and the widow, who are within your towns, shall come and eat and be filled, that the Lord your God may bless you in all the work of your hands that you do". <u>Deut 26:12–13</u> also speaks of a tithe every third year that is eaten within the towns by the Levites, strangers, orphans and widows.

Some passages speak of tithing every year, others every three years, some tell the Israelites to give the tithe to the Levites while others mention also strangers, orphans, and widows, and yet other verses say the Israelites can eat the tithes with their household and the Levites. Some verses say the tithe should be eaten "before the Lord" (at the Tabernacle or later the temple) while others allow eating it anywhere. Assuming no contradiction between the different passages, the Torah seems to have three separate tithes that together add up to over 20%:

- 1) one given to the Levites every year
- 2) one that is used for festival meals at the temple with one's household and the Levites
- 3) one that is given every third year to the Levites, strangers, orphans, and widows to be eaten in the towns of the Israelites

Those who view the text as containing contradictions think the Torah legislation on tithing is a collection of evolving laws from various sources that is not internally consistent. It should also be noted that every seventh year the fields were not to be sown so there was also no tithing of grain that year. There are also other passages that mention firstfruits, but these are a different thing than tithes.

Discussion:

Practically no Christians are arguing for following the Torah legislation on tithing as it stands. There are several tithes and only agricultural products are tithed; money or other items are not mentioned. The challenge is to explain what parts of the Torah would nevertheless reflect obligations that remain binding for the NT believers.

Tithing proponents tend to hold high views of Scriptural consistency, so they would not interpret the legislation in the Torah as reflecting laws from different sources describing the same 10%

tithe in contradictory ways. This leads to the question of why the NT tithe would be only 10%, or in other words, why would there be only one tithe in the NT since there were several in the OT.

One solution would be to take the pre-Torah tithing of Abram and Jacob as establishing what aspects of tithing are independent of the Torah legislation. Abram and Jacob both paid or promised to pay one 10% tithe, so one tenth would be the amount expected outside of the Torah. However, in my opinion, neither case unambiguously establishes a pattern of continuously giving 10% as discussed above. There are also other examples of practices that were in force before the Torah but nevertheless have ceased in the NT. I will discuss these more in a <u>following section</u>.

Another relevant feature of these passages is that tithes are to be paid to the Levites, who in turn pay a tithe from the tithe to the priests. The priests were Levites, but most Levites were not priests. The non-priestly parts of temple service could only be carried out by Levites. The Levites did not receive a land portion but only certain cities and the farmland immediately surrounding them. The tithe was given to them "for an inheritance, in return for their service that they do, their service in the tent of meeting." (Numbers 18:21) This, along with Malachi 3 and a reference in 1 Corinthians 9, is used to argue that the tithe is to be paid to the (or a) local church for paying the salaries of their ministers etc. Tithes provided a living for the OT ministers, so they should likewise provide a living for those who work in the NT ministry.

However, there were other recipients of the tithes in addition to the Levites. The second tithe was used to pay for feasts "before the Lord" for the tither's household and the Levites. The strangers, orphans and widows received the third tithe along with the Levites. Taken literally, this would mean that religious feasts and helping the poor would need to be part of the tithe in addition to supporting ministers. This could still broadly be construed under the work of a local congregation since many churches have communal meals or coffee after services and support the needy in some way. Note, though, that the Law doesn't speak of the priests or Levites collecting or distributing the second and third tithes.

In 1 Corinthians 9, Paul compares NT ministers to the Levites and priests who received a living from the sanctuary and the altar. Based on this, it could be argued that only the first tithe is still in force. The passage and its implications are discussed <u>below</u>. Some early sources (St. Cyprian from mid-third century and Didascalia Apostolorum, a church order discussed in a <u>later</u> <u>section</u>) also make a comparison between Christian clergy and the Levites and priests and make references to the tithing laws in support of Christians financially supporting the clergy. However, they speak in ways that do not establish the giving of a fixed 10%. Didascalia Apostolorum also includes the poor as the recipients of the giving it describes, but the money or goods are to be distributed by the clergy.

In summary, differences between the tithing laws in the Torah and contemporary views on tithing include:

- The amount: 20–30% depending on the year (or 0% if it is the Sabbath year)
- What is tithed: agricultural produce vs monetary income

• Possibly the recipients and the way the tithe is distributed: it may or may not be justified to include the second and third tithes under the work of the local congregation

Malachi

<u>Malachi 3:6–12</u> is a passage often brought up in discussions of tithing. In it, God accuses the Israelites of robbing him by not bringing him the tithe. He urges them to "bring the full tithe into the storehouse" and thereby put him to the test, to see if he will not "open the windows of heaven for you and pour down for you a blessing until there is no more need." God will rebuke the devourer so it will not destroy crops and fruit and the Israelites' vines will not fail to bear fruit. Opening the windows of heaven likely refers to rain and the devourer to some kind of pest like locusts.

Discussion:

The relevance of Malachi to NT Christians depends on whether tithing is still an obligation. Numerous passages in the prophets rebuke the Israelites for failing to keep parts of the Law that are no longer in force. For example, Malachi also rebukes them for bringing blemished animals as sacrifices.

Another important aspect of the text is the exhortation to bring the tithe into the storehouse: many argue that based on this, tithes are to be given to the local congregation since that is the equivalent of the OT temple storehouse.

There is no mention of bringing the first tithe to the sanctuary in the Law but in 2 Chronicles and Nehemiah it is mentioned that tithes were brought to the temple. These were the first tithe since both 2 Chronicles and Nehemiah speak of these tithes as contributions to the Levites and the priests. There was no need to store the second tithe for extended periods since it was intended to be used during the pilgrimage to Jerusalem. The third tithe was to be laid up "within your towns" and also eaten there. The text of Malachi does not say explicitly which tithe it is talking about, or whether it refers to all of the different types of tithes in the Torah. Again, the relevance depends on whether tithing is an ongoing obligation or not.

Deuterocanonical Books (Apocrypha)

The book of Tobit is set in the 8th century B.C. but generally considered to be written in the early second century B.C. Early in the book, the pious Israelite Tobit writes about his life before being taken captive and brought to Nineveh in the fall of the Northern Kingdom. He describes paying the various tithes mentioned in the Law.

All my kindred and our ancestral house of Naphtali sacrificed to the calf that King Jeroboam of Israel had erected in Dan and on all the mountains of Galilee. But I alone went often to Jerusalem for the festivals, as it is prescribed for all Israel by an everlasting decree. I would hurry off to Jerusalem with the first fruits of the crops and the firstlings of the flock, the tithes of the cattle, and the first shearings of the sheep. I would give these to the priests, the sons of Aaron, at the altar; likewise the tenth of the grain, wine, olive oil, pomegranates, figs, and the rest of the fruits to the sons of Levi who ministered at Jerusalem. Also, for six years I would save up a second tenth in

money and go and distribute it in Jerusalem. A third tenth I would give to the orphans and widows and to the converts who had attached themselves to Israel. I would bring it and give it to them in the third year, and we would eat it according to the ordinance decreed concerning it in the law of Moses and according to the instructions of Deborah, the mother of my father Tobiel, for my father had died and left me an orphan. (Tobit 1:5–8 NRSVA)

The book of Tobit shows how the tithing system of the Torah was interpreted in the second century B.C. (or, if one believes Tobit was written in the 8th century B.C., how the system functioned during that time). It affirms a three-tithe interpretation of the Law.

Some notes:

- The cattle tithe mentioned in Leviticus 27 is given to the priests.
- The tenth of the grain, wine, olive oil, and fruits are given to the Levites who ministered at Jerusalem, even though there is no explicit mention of the location in the Torah. According to 2 Chronicles 11:13–16, Levites left the Northern Kingdom so there would not have been local Levites for Tobit to pay tithes to.
- Tobit describes saving up and distributing the second tithe every six years, even though this was not a practice mentioned in the Torah. The word "distributing" implies that Tobit was not funding only his own feasting.
- Levites are not mentioned in the description of the third tithe even though they are mentioned in the Law.

The Gospels

In the Gospels, only three verses mention tithing. One is found in the parable of the Pharisee and the Tax Collector in Luke 18:12. The Pharisee gives two examples of his piety: he fasts twice a week and tithes everything he gets. Fasting twice a week was not commanded in the Law. The parable doesn't touch on whether these practices were good or not—the Pharisee certainly thinks they were, but we know Jesus criticised some of their practices harshly. This parable by itself doesn't seem to have relevance in establishing whether tithing is an ongoing obligation or not.

The other mention of tithing is found in Matthew 23:23 and its parallel in Luke 11:42 as a part of Jesus' speech known as Woes of the Pharisees where he rebukes their hypocrisy.

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. (Matthew 23:23)

Discussion:

Many argue that Jesus is requiring NT believers to tithe because he says to the Pharisees that they should have observed both tithing and the "weightier matters" of the Law.

The words "These you ought to have done, without neglecting the others" imply that the Pharisees should have done both: not neglecting justice, mercy, and faithfulness, but also tithing

spices. The crux of the passage is whether these words are meant to apply to New Testament believers. Others interpret them as meaning that the Pharisees who lived under the Law were obligated to tithe and therefore ought to have done it but this does not establish an obligation for Christians to do likewise because they are no longer under the Law of Moses. TBD Others say that while Jesus addresses the Pharisees, the intended audience is his followers since the Pharisees were hard-hearted and would not have listened to him anyway, and so Jesus presents tithing as something his followers also ought to do.

At the beginning of his speech against the Pharisees in Matthew 23, Jesus says (verses 2–3): "The scribes and the Pharisees sit on Moses' seat, so do and observe whatever they tell you, but not the works they do."Jesus, perhaps surprisingly, accepts the Pharisees as teachers of the Law who should be listened to when they teach it, even if their example should not be followed. There are two interpretative possibilities here. One is to take the words of Jesus literally: the hearers shouldn't pick and choose only some parts to observe but actually do all that the Pharisees teach based on the Law. The Pharisees certainly would have told their hearers to observe circumcision, the Sabbath, feasts, sacrifices, etc. that are part of the Law but are no longer binding as such for Christians. This would place the following discourse in a context where the Law of Moses is still applicable. The question about the intended audience of the Woes—the disciples of the Pharisees—would not be relevant since in this discourse, both the disciples and the Pharisees should observe the Law. This isn't the only part in the Gospel of Matthew where Jesus tells people to observe ceremonial or judicial parts of the Law. When he heals a leper in Matthew 8:1–4, he tells the leper to go show himself to a priest and bring a sacrifice according to the Law of Moses.

Another option, promoted by at least St. John Chrysostom, is to consider "all" as limited to the moral precepts of the Law.

But when thou hearest all, do not understand all the law, as, for instance, the ordinances about meats, those about sacrifices, and the like; for how was He to say so of these things, which He had taken away beforehand? but He meant all things that correct the moral principle, and amend the disposition, and agree with the laws of the New Testament. (Homily LXXII on Matthew)

The verb "ought to have" ($\xi \delta \epsilon_I$) is in the imperfect tense, which in Biblical Greek denotes an ongoing action in the past. Grammatically, this leaves open the possibility that currently or in the future, the Pharisees would no longer be under the obligation. However, Jesus is speaking about both tithing and the weightier matters of the Law, justice, mercy and faithfulness. Not neglecting them is certainly an ongoing obligation. Does this mean that if one of the obligations is still in force, the other one is as well? I think this is reading too much into the text; Jesus is speaking about the condition under the Law. The Pharisees had been under an obligation to do both, but when circumstances change in the future, they might not be obligated to do one or both depending on what happens.

Church Fathers commenting on this passage do not use it to assert tithing as an ongoing obligation for Christians. (See St. John Chrysostom's <u>homily</u> and St. Jerome's <u>commentary</u> on Matthew 23:23) St. Hilary of Poitiers comments that tithing "was useful for prefiguring the

future" and that "[i]t was appropriate for it to be practised, in order to perform deeds of faithfulness, justice, and mercy", but does not speak of tithing as an ongoing obligation.

St. Paul

<u>1 Corinthians 9</u> does not mention the word tithe, but alludes to it indirectly. In this chapter, Paul talks about the ministers' right to a living. The context is that he himself surrendered this right. In verses 13–14, he compares those who proclaim the Gospel to those who are employed in the temple or serve at the altar and get their food from the temple or a share in the offerings. NT ministers should be supported by tithes, the argument goes, because Paul draws an analogy between them and the OT Levites and priests who were supported by tithes and offerings.

¹³Do you not know that those who are employed in the temple service get their food from the temple, and those who serve at the altar share in the sacrificial offerings? ¹⁴In the same way, the Lord commanded that those who proclaim the gospel should get their living by the gospel.

It is worth noting this is just one comparison Paul makes. He also compares proclaimers of the Gospel to soldiers, vineyard planters, shepherds, oxen, and ploughmen (verses 7–10). Verses 12–13 could be argued to be different, though, since they are directly followed by the conclusion in v. 14 (emphasis mine): "*In the same way*, the Lord commanded that those who proclaim the gospel should get their living by the gospel." The interpretation depends on the force of "in the same way" (Greek outroc): is the similarity *that* they get a living from what they do similar to those who severed in the temple and at the altar, or is it the *manner* in which they get their living?

Paul doesn't directly mention tithes here, but speaks of those employed in temple service getting their food "from the temple" and those serving at the altar "shar[ing] in the sacrificial offerings". The former likely refers to tithes accumulated in the temple but the latter is a separate thing. Priests were entitled to certain parts of the sacrifices, and this was not part of the tithing system. Taking the passage as establishing the exact system by which NT Gospel workers should receive their living would require that there's an analogy to the share in the sacrifices as well.

The focus of Paul's example is not how the food gets into the temple but that those working in the temple service get food from the temple and the altar servers from the altar: they should receive food from the thing they work with, similar to vineyard planters, shepherds, threading oxen, and ploughmen. In the context, Paul is speaking about how he did not make use of this right to a living.

The Epistle to Hebrews

<u>Hebrews 7:4–10</u> is the only place where the word tithing is mentioned in the NT epistles. The passage is part of a wider argument for the superiority of the new covenant over the old. The author says Jesus is a priest not according to the order of Melchizedek. He then uses the story of Abram paying tithes to Melchizedek and Melchizedek blessing Abram to establish the

greatness of Melchizedek, who is a type of Christ. In Abram, "so to speak", Levi who receives tithes under the Law has paid tithes, "for he was still in the loins of his ancestor when Melchizedek met him".

Discussion:

By analogy, the argument goes, Christians should be paying tithes to their high priest, Jesus. As articulated by Ken Hemphill and Bobby Eklund:

[T]he typological argument throughout indicates that what was true of Melchizedek in a limited and typological way is true in an absolute way of one who serves as high priest perpetually before God. If Abram tithed to Melchizedek, would it not follow that the Christians would offer tithes to the great high priest who is greater than Melchizedek?⁵

However, the focus is not on tithing but on the superiority of Jesus as the high priest of the New Covenant. Since tithing is not the subject matter of the passage, it seems somewhat suspect to draw firm conclusions from this passage. Note that this conclusion again depends on assuming continuously giving 10% of all income as the default mode of tithing, which Abram was not doing in this passage.

The Church Fathers and other early authors do not use this passage to argue for an obligation to tithe. St. John Chrysostom is known for vigorously exhorting his upper-class hearers in Constantinople to give alms, yet in his <u>sermon on Hebrews 7</u> he does not use this passage to argue for an obligation to give 10%. St. Justin in his Dialogue with Trypho and Tertullian refer to Hebrews 7, but neither one shows particular interest in the references to tithing.

Brief Notes on the History of Tithing

There is a fourth-century source that speaks of a duty to give a 10% tithe. The Apostolic Constitutions, a church order dated to around 380 A.D., describes duty to give firstfruits of agricultural products to the priests and a tenth of all increase to the orphans, widows, the poor, and the strangers, as well as the firstfruits of silver, garments and all sorts of possessions to the widow and the orphan. (ANF 7:471) Interestingly, the needy are the primary recipients of agricultural tithes and also the "firstfruits" of various possessions.

Another early source, Didascalia Apostolorum (Teaching of the Twelve Apostles), a church order usually dated to the third century, promotes something close to tithing. It compares the clergy to the Levites and priests of the OT and urges the readers to give to the bishop for the support of the clergy and distribution to the poor. However, it explicitly states that the OT laws including among others sacrifices, purifications, showbread, tithes, and heave offerings no longer *bind* the Christians, but that their righteousness should exceed that of the Scribes and Pharisees. The text then points to the words of Jesus to "sell all you have and give to the poor" and tells the hearers to give to the poor "by means of the Bishop and the priest", meaning they will take care

⁵ Ken Hemphill and Bobby Eklund, "The Foundations of Giving" in David Croteau (ed.), *Perspectives on Tithing: 4 Views*, p. 32.

of the distribution. As there is no fixed percentage, this does not count as advocating tithing under the definition I'm using.

According to <u>an article by Eric Schuler</u>, it was only in the time period of St. Caesarius of Arles (ca. 469–542) when tithing "was first defined as a mandatory payment of a fixed percentage of income to the church incumbent on all Christians and distinct from other forms of offerings. Before Caesarius, churchmen used the language of tithing only to discuss almsgiving, which by its nature resisted being made a fixed due."

In the Western church, tithing was established as a tax during the Middle Ages. One tenth was to be paid to the church. The Reformation changed this. Martin Luther believed tithes were no longer binding on Christians, though he nevertheless thought giving tenths was a good system. The Anabaptists opposed tithing. John Calvin's stance appears ambiguous (see <u>here</u> and <u>here</u> for references to Calvin's writings).

There were different opinions among post-Reformation Protestant leaders. Some were for tithing and others against it. Nevertheless, "tithing had been virtually nonexistent in American churches until 1873" according to David A Croteau's brief history of tithing in the book Perspectives on Tithing: 4 Views. (p. 183) Two very influential books on tithing were published in that year and began a tithing renewal among US Protestants. Some prominent thought leaders were opposed to tithing, but according to Croteau, "[m]any pastors and scholars (probably the majority) have come to the support of the Tithing Renewal (p. 184).

Further Discussion

A Question of Covenants

Ultimately, whether Christians are obligated to tithe appears to be a theological question that depends on the wider framework used to interpret the Bible. How the relationship between the OT and the NT is interpreted and how exactly tithing fits into this picture seems crucial.

It is common to make a distinction between the ethical laws in the Torah on the one hand and ceremonial and judicial laws on the other hand. The ethical commands are universal, such as "love your neighbour as yourself" and "do not steal". The ceremonial and judicial laws applied under the Old Covenant but are no longer in force, such as the command to make tassels on the corners of garments (Deuteronomy 22:12) or to execute Sabbath breakers by stoning. The ceremonial and judicial laws still point to important universal principles. Some laws are easy to identify as ceremonial/judicial, such as circumcision which is explicitly and forcefully rejected in the NT as a requirement for Christians. Sometimes there are disputes between Christians about whether some law is ethical or ceremonial/judicial because the continuation or discontinuation of most individual OT laws is not addressed in the NT. Tithing appears to be exactly such a case.

Everyone agrees that there is a difference between the Old and New Testaments with regards to tithing—I am not aware of any Christians who argue we should keep the exact tithing system of

the Law of Moses with its three different tithes paid from agricultural products and cattle. In other words, there are clearly ceremonial/judicial aspects to the OT tithing legislation. In some sense, everyone agrees that tithing is transformed and just the principle stands, not the details of the Law. The question then becomes, quoting David Croteau: "is there a numerical value attached to this principle?"⁶ Some think giving one tenth is part of the unchanging principle, whereas others think it is part of the details that are no longer binding.

Giving a tenth certainly features in the OT, but how many tenths are given, how often, and what is tithed vary between Abram, Jacob, and the Torah. None of these accounts feature continuous giving of one tenth of all types of income. (Jacob's example could possibly be interpreted this way if we assume he continued tithing after his return, but the text doesn't specify this and seems open to an interpretation where Jacob only pays the tithe ones.) It does therefore feel strained to claim that continuously giving one tenth of all types of income is the obvious Biblical pattern to be followed.

Even if continuously giving 10% of all income would have been a pattern universally followed in the OT, this wouldn't necessarily be enough to prove that tithing continues to be an obligation in the NT. Consider animal sacrifices. They are a universal feature of the life of the people of God from Abel to Noah, the Patriarchs and then the Torah period. But it is abundantly clear that Christians should not be making animal sacrifices. This is amply documented in the NT; the sacrifices are given a typological interpretation that points to the sacrifice of Christ that abolished animal sacrifices.

This is a general pattern: the Law had a "shadow of the things to come", and Christians are no longer bound by observances related to this shadow now that Christ, the fulfilment, has come. St. Paul mentions "questions of food and drink, or ... a festival or a new moon or a Sabbath" as belonging to this "shadow" (Colossians 2:16–17). The Epistle to Hebrews gives a similar interpretation of sacrifices and the OT sanctuary.

Christians now offer sacrifices of praise and thanksgiving (Hebrews 13:15) and are called to give themselves as living sacrifices (Romans 12:1). Doing good and sharing what Christians have is also a sacrifice that pleases God. (Hebrews 13:16) This means sacrifices continue in principle but in a greatly transformed form.

A difference is that tithing is not given a similar clear typological interpretation in the NT and no passage explicitly mentions it being abolished. However, tithing appears connected to ceremonial and judicial aspects of the Law. Some features seem to fit the pattern of ceremonial laws:

- There is a connection with specific OT forms of worship (the sanctuary and service of the Levites)
- There is a connection with inheritance and the land: the first tithe is given to the Levites "for an inheritance" since they had no land allotment like the other tribes

⁶ Perspectives on Tithing: 4 Views, p. 135.

- There is a symbolic but seemingly arbitrary number—ten is a nice round number and a useful benchmark of giving for many but there does not seem to be much natural reason to prefer one tenth over one ninth or one twelfth, as Thomas Aquinas points out.
- The Jewish interpretation also connects the tithe strongly with the Promised Land and its produce.

Questions that rely heavily on typology and "patterns" in Scripture instead of explicit instruction are often hard to decide based on the Bible alone. Yet this mode of interpretation can not be discarded since the NT makes abundant use of types and patterns in exegeting the OT. My Orthodox perspective is showing here, but I believe this point can be appreciated by Protestants as well.

Where to give

Another important aspect of the discussion is the target(s) of Christian giving. The common view on tithing among US Protestants is a combination of a fixed percentage and possible recipients. The recipient of tithes is primarily identified with the local church but many also think it is allowed to give to other churches or Christian ministries. A minority (25% of participants in the Lifeway Research Survey) include those in need as possible recipients of the tithe but usually giving to charity appears to be considered voluntary giving beyond the tithe, albeit something Christians are encouraged or even required to do. Churches often help those in need within the community and may run social programs, so money given to churches will often also help those in need.

There is no question whether Christians should be helping those in need. This is abundantly clear from Scripture. Jesus even presents giving food to the hungry, visiting the sick and imprisoned, and other forms of service to "the least of these" as the criterion by which one is judged at his return in Matthew 25:31–46.

It is also clear that a church community should be looking after those within it who are in need. It would be a strange witness of Christian love if church members would not care for each other's needs. We have indications of organised charity in the church from very early on. Already in the NT, there is the list of widows mentioned in 1 Timothy 5. It simply makes sense to be organised about charity to do it more effectively. On the other hand, there is no indication that all of the mutual help of the church members should be centrally run, so a necessity for distributing help via tithes to the church does not arise.

The obligation to support the ministers of the Gospel also has a clear scriptural basis. Whatever St. Paul is saying about tithes in 1 Corinthians 9, he is very clearly making the point that they have a right to a living from their work. Providing it is naturally the responsibility of Christians. Yet as Paul himself demonstrated, ministers can in some circumstances do other work for their living.

These obligations are, however, not identical with the model of giving the church 10% out of which it pays the ministers and distributes to those in need. There is less fixed detail. The mutual sharing described above and providing for the ministers establishes an obligation for

Christians who have the means to contribute financially to their church communities in some way. By themselves, the obligations to provide mutual help in the church and a living for the ministers do not establish a certain percentage of giving or a ratio for giving to the church vs other targets.

If the tithing passages discussed previously are not taken to support an obligation to give 10%, I'm not aware of any teaching in the NT on how exactly individual Christians should split their giving between their local church, other Christian targets, and charity. I suspect there are no easy answers here, except maybe "aim to give more" for us who are rich locally or globally—though calling this answer easy is certainly questionable!

In addition, there are thorny questions about helping locally vs globally. The NT has an example of international charity in the form of St. Paul's collection for the poor in Jerusalem but out of necessity, most help must have been local. Today, however, there are opportunities to help overseas and the direst need also exists outside the rich countries. It also appears that the most impactful charities on a lives-saved-per-dollar basis are not explicitly Christian ones.

Some other miscellaneous considerations:

- If people are literally starving in your community or in a similar level of dire need and you can help at least relatively easily, it seems you ought to do it. This may be the case in some church communities in the developing world
- Would be very contrary to the NT spirit if Christians were to limit their help strictly to other Christians
- Prioritisation may be useful and needed. The more limited the resources are and the more dire the need within the community, the more it makes sense to focus on those within the community

Some considerations on the charitable spending of churches can be found in this piece.

The Implications of Not Tithing

This article is not a general examination of Christian giving, but I feel it is appropriate to say something about the implications of not tithing. It is certainly possible to take not tithing as an excuse to be lax with giving. However, "if I'm not under an obligation to do exactly this, I'm not going to do anything" is a very unchristian attitude. It is possible to take basically any case where there is no fixed rule as an excuse for inaction. Those who advocate the view that tithing is no longer a binding obligation for NT believers often go to great lengths to emphasise that this does not mean not having to give and that Christians should rather aim to give more.

The New Testament has striking verses about giving. John the Baptist said: "Whoever has two tunics is to share with him who has none, and whoever has food is to do likewise." (Luke 3:11) Jesus told his disciples to "sell your possessions, and give to the needy." (Luke 12:33) Zaccheus promised to give half of his possessions to the poor. (Luke 19:8) Acts 2 tells of the Jerusalem church where "all who believed were together and had all things in common. And they were selling their possessions and belongings and distributing the proceeds to all, as any had need"

(Acts 2:44–45), and likewise, Acts 4:34–35 tells how "[t]here was not a needy person among them, for as many as were owners of lands or houses sold them and brought the proceeds of what was sold 35 and laid it at the apostles' feet, and it was distributed to each as any had need." The Macedonians, despite their "extreme poverty" gave joyfully according to their means and beyond their means (2 Cor 8:1–7), etc. If anything, the NT teaching on generosity and giving is more overflowing than that of the OT, even if the OT also has passages extolling generosity towards the needy.

One concern "post-tithers"⁷ sometimes raise is that tithing may lead to a mindset where people redeem the remaining 90% for themselves by paying the tithe and feel free to spend it however they want. As opposed to this, the "post-tithers" emphasise that everything belongs to the Lord.

There is nothing wrong with giving 10% if that is the right amount for someone. Given some of the statistics explored in the <u>Contemporary Views and Practices</u> section, more people could and very likely should be giving 10% or more.

Even if 10% is not a binding commandment, I recognise that setting a percentage can be helpful. When doing financial planning and household budget estimates, it is necessary to give some numerical value to giving. However, I believe the level of giving should be periodically re-examined and adjusted as necessary. One system is Ron Sider's "graduate tithing" where the percentage of giving goes up as income increases.

When we look at the interpretation of the NT tithing passages in the early centuries, a rhetorical move found in at least St. Augustine and St. John Chrysostom is to contrast the stinginess of (wealthy) Christians with the tithing Pharisees. If the hypocritical Pharisees were giving ten percent, should Christians not be giving even more? At the same time, St. Augustine makes a distinction between rich and poor hearers. To the poor, he does not talk about giving ten percent but the dangers of wanting to become rich. St. Irenaeus writes: "instead of the law enjoining the giving of tithes, [He told us] to share all our possessions with the poor" (Ante-Nicene Fathers 1:477, brackets in the original). This last quote seems to sum up the spirit of the Church Fathers on this issue.

Early accounts of giving in the context of the local church by St. Justin the Philosopher and Tertullian stress the freewill aspect of giving. (The First Apology LXVII, <u>ANF 1:186</u> and Tertullians' Apology chapter XXXIX, <u>ANF 3:46</u>) In these accounts and the sermons of St. John Chrysostom and St. Augustine on passages relevant to tithing, it is the well-off who are urged to give, either explicitly or implicitly by having the poor or those in disadvantaged positions as the recipients.

Tithing as a "flat tax" of 10% falls most heavily on the poorest. Giving according to one's means on the other hand, targets the well-off more, at least in terms of absolute numbers—in terms of

⁷ I borrowed this term from David A. Croteau to describe people who come from a background that emphasised the importance of tithing but have since changed their views and are now promoting the view that tithing is not binding for Christians.

faith and sacrifice, the numerically smaller donations of poorer Christians may be more heroic, like the widow's mite.

Finally, the tithing passages in the OT are not rendered meaningless even if Christians are not under the obligation to tithe. They still point to principles that can be helpful for Christian giving. The verses in Malachi, for example, highlight the importance of giving God his due (along with Malachi's rebukes for bringing blemished sacrificial animals). This is all the more relevant if there is no fixed amount: this means Christians should examine themselves and their situations and see that they are giving generously according to their means.

Appendix: Table of opinions of some church bodies and Christian thought leaders

Note that the Yes/No in the opinion column refers to a very specific question: does the organisation or individual think that Christians are under an obligation to give 10% or more. Sometimes the answer is a matter of interpretation or there is some other uncertainty. I have included relevant quotes that establish the views and give more nuance. The selection of "thought leaders" on this list is somewhat random.

Church	Opinion	Sources and quotes
The Catholic Church	No	See <u>above</u>
The Orthodox Church	Multiple views	See <u>above</u>
The Church of England	Members are encouraged to give 5% of their after-tax income to and through the church, and a similar amount to other work that helps to build God's kingdom	"This Synod [General Synod of 2009] reconfirm[s] its challenge to church members to assess annually their financial giving as a proportion of income and to adopt as an initial target the giving of 5% of their after tax income to and through the church, and a similar amount to other work that helps to build God's kingdom <u>https://parishresources.org.uk/givingforlife/general-syno</u> <u>ds-resolution/</u>
Southern Baptist Convention	Yes	https://www.sbc.net/resource-library/resolutions/on-tithin g-stewardship-and-the-cooperative-program/
United Methodist Church	Yes	"the Church expects persons seeking ordination to: c) Teach and model generous Christian giving with a focus on tithing as God's standard for giving" <u>Book of Discipline</u> ¶304

PCA	No, but encouraged	"The practice of tithing is referenced in the PCA's Directory of Worship where Christians are encouraged to give "at least a tithe of our income and other offerings to the work of the Lord through the Church of Jesus Christ" (BCO 54-1). Though churches should counsel members to take this encouragement into serious consideration, it does not carry constitutional authority." <u>https://pcafoundation.com/is-tithing-a-christian-obligatio</u> <u>n/#:~:text=The%20practice%20of%20tithing%20is.(BC</u> <u>O%2054%2D1)</u> .
PCUSA	Yes?	"The disciplines of stewardship and self-offering are a grateful response to God's love for the world and self-giving in Jesus Christ. As Christians, we are called to lives of simplicity, generosity, hospitality, compassion, and care for creation. Tithing is a primary practice of Christian stewardship and self-offering. We are accountable to God for how we use our material goods, spiritual gifts, and time in God's service." Book of Order 2023-2025 p. 116 https://www.pcusa.org/site_media/media/uploads/oga/p df/boo_2023-2023_publishedversion_cover_and_boo_c omplete.pdf
Thought leader	Opinion	Sources and quotes
Augustine	No?	"The Scribes and Pharisees gave tithes; lest by chance you should think that you are doing any great thing in breaking your bread to the poor; and this is scarcely a thousandth part of your means. And yet I am not finding fault with this; do even this. So hungry and thirsty am I, that I am glad even of these crumbs." "The Scribes and Pharisees gave the tenth. How is it with you? Ask yourselves. Consider what you do, and with what means you do it; how much you give, how
		much you leave for yourselves; what you spend on mercy, what you reserve for luxury. So then, let them [the wealthy] distribute easily, let them communicate [share], let them lay up in store for themselves a good foundation against the time to come, that they may hold on eternal life." <u>https://reformedreader.wordpress.com/2022/01/10/on-tit</u> <u>hing-almsgiving-augustine/</u>

John Calvin	Ambiguous?	See <u>here</u> and <u>here</u> for further references in the writings of Calvin.
Francis Turretin	No(?)	"From the salaries of the sacred ministers under the Old Testament (Num. 18:8–12), to whom were given ordinarily sacrifices, tithes, firstfruits, and other similar things, besides certain cities and suburban fields (Num. 35:1–8). Now although in the New Testament, we are not bound by those laws as to the special material from which and the manner in which the pay was given, still they remain as to kind and analogy, as is evident from the passage already quoted (1 Cor. 9:13)." https://slaveoftheword.blogspot.com/2006/02/francis-tur retin-and-tithing.html
Charles Spurgeon	No	"But you are not under a system similar to that by which the Jews were obliged to pay tithes to the priests. If there were any such rule laid down in the Gospel, it would destroy the beauty of spontaneous giving and take away all the bloom from the fruit of your liberality! There is no law to tell me what I should give my father on his birthday. There is no rule laid down in any law book to decide what present a husband should give to his wife, nor what token of affection we should bestow upon others whom we love. No, the gift must be a free one, or it has lost all its sweetness." "Christ's Poverty, Our Riches" (Sermon 2716) April 18, 1880, https://www.spurgeongems.org/sermon/chs2716.pdf
C.S. Lewis	No(?)	I do not believe one can settle how much we ought to give. I am afraid the only safe rule is to give more than we can spare. In other words, if our expenditure on comforts, luxuries, amusements, etc., is up to the standard common among those with the same income as our own, we are probably giving away too little. If our charities do not at all pinch or hamper us, I should say they are too small. Lewis, Mere Christianity, 86–87.
Billy Graham	Yes	"The tithe is clearly taught in the Old Testament, and Jesus said to the scribes and Pharisees regarding the tithe, " these [justice, mercy and faith] you ought to have done, without leaving the others [tithing] undone" (Matthew 23:23).
		The tithe is the Lord's. If you use it for yourself, you are robbing God. The New Testament goes beyond the Old Testament and teaches that we are to give as God has prospered us. We are to take the tithe as a standard,

		but to go beyond the tithe as an indication of our gratefulness for God's gifts to us." https://decisionmagazine.com/are-you-robbing-god/
NT Wright	No	Ask NT Wright Anything #130 Do I need to tithe? Church rules, covenants and leadership (around 6:30–8:00)
Tim Keller	Yes, Tithing as a minimum rule of thumb	"while the church cannot require members to give any particular amount of money; Jesus assumes his followers will go beyond the tithe in giving So the tithe is a minimum rule of thumb for Christians who want to give in a gospel way to the church, the poor, and others." <u>source</u>
		"Jesus adds, 'You should have practiced the latter without leaving the former undone.' In other words, Jesus affirms tithing, but says that by itself it is not enough. Put another way, for a Christian, tithing is a minimum standard for generosity and doing justice." <u>Source</u>
		The Redeemer church: "The New Testament teaches that we should give as we are "able and even beyond [our] ability" (2 Corinthians 8:3). Therefore, the tithe (10%) is seen as a kind of minimum guideline for giving."
		 What if I am unable to give 10% right now? There are seasons in our economic life. There are financial responsibilities to our families, friends, communities, and in some cases, creditors. In any stage of life, good planning is necessary to increase our giving over time without neglecting our legal and personal financial obligations. For some people, 10% is too low a starting point. For others, giving even 5% is a sacrifice. The goal is to increase one's commitment up to and above 10%, so that it models Christ's love to our communities.
		 "The allocation of your money and time to God's service should be a byproduct of prayer and of consultation with other Christians to whom you are accountable. However, if you consider Redeemer your "home church," you should consider allocating a significant portion of your tithe and offering to the community where you invest most of your time and where others are investing in you."

		source
Brian McClaren	No	"I wouldn't lean in the direction of quoting a verse to mandate tithing as a law. But I would see financial generosity as a super-high priority for Christians like us who are obviously part of the privileged few, evidenced simply by our having internet access, the ability and leisure to read, etc." "If folks have never given before, I'd encourage them to identify a percentage of income they are ready to start at. The average among committed Christians and Muslims tends to run between 2.5 and 3.5%, so I would hope folks could start at least there. (Giving at least 2.5% to the poor is one of Islam's five core practices.) Then, as your income increases, you can notch up your giving level to and beyond the ten percent level." https://brianmclaren.net/q-r-a-new-kind-of-tithing/
Greg Boyd	No	"the New Testament never mentions a rule about a percentage one is required to give. In fact, such a law violates the spirit of the New Testament's teaching on giving." "[O]ne could argue that the 10% pattern in the Old Testament could serve as a sort of minimal "benchmark" for disciples today. That is, if we find that we are spending more than 90% of our income on ourselves, it may be evidence that our priorities aren't right." <u>https://reknew.org/2008/01/are-christians-supposed-to-ti</u> <u>the/</u>
John Piper	No	https://www.desiringgod.org/interviews/is-tithing-comma nded-for-christians