

## Old Testament Sermon Outline No: 11

### Subject: Tithing. An Old Testament Principle Is it carried through to the New Testament?

**Textual context:** Several Old Testament texts

#### Introduction

Many Protestant pastors preach that the Old Testament form of tithing is still applicable today. This sermon outline explores the Old Testament tithing principle and sees how it relates to the present Church.

#### 1. Abram gave a tithe to Melchizedek

Like any text, the context is important. Abram gave a tenth once only. It was special occasion when he met the King of Salem, Melchizedek's title. It should also be noted that he gave a tenth of the spoils of war, not from his own personal wealth.

Abram tithed because he recognised the King's greater authority.

Conclusion: No teaching can be made of Gen 14:18.

#### 2. Moses first determined that the Children of Israel were to give a tenth of their crops to the Lord. Lev 27:30-33

As the Levites took over what was the administration of the nation a way had to be found to secure a future for them. A tenth of the fruits of the crop were the determining factor.

There was also the meat offering at certain times of the year or in special circumstances.

#### 3. Every third year an extra tenth was required.

This went into a local town store house to support the nation in times of famine and feed the orphans and widows. Deut 14:28-29

#### 4. The prophets gave warning about neglecting the third year tithe. Mal 3:8-11.

In Malachi, the Lord challenges those who have neglected the third year tithe. The prophet says they had robbed God and the whole nation. If they were to restore the tithe then the Lord in his turn would prosper their crops and rebukes the devourer of crops and increases the production of them.

It is a large step indeed to add in New Testament scenario of cars, houses and salary instead of crops to this verse!

#### 5. New Testament tithing

(a) Neither Jesus nor Paul made any reference to tithing.

(b) Early Church

For the first three hundred years, tithing was not a feature of the Church. Possibly the Roman Empire refusing building rights to the Church was a major factor. Expenditure was low with many pastors taking work while caring for his flock.

(c) It seems the principle Paul announced was the one that was followed. 1 Cor. 16:2-3

On the first day of the week, everyone should set aside something as the Lord has prospered.

(d) Special collections were taken for churches suffering from famine and persecution. See 2 Cor. 8:16-20 as an example.

## **Conclusion**

It is perhaps a better principle is to say that the Lord has given us everything, including health, clothes, housing, family and everything we hold precious. The money is also his. He has a claim on everything so we should hold everything he has given us with circumspection and if he requires us to give everything back then we should see it as our reasonable worship. If special projects like building a new church then Christians should seriously think about giving beyond their means to achieve the objective.

Ritualistically agreeing to a tenth income irrespective of circumstances seems very arbitrary. This leaves the poorer people paying more out of their income in proportion to the rich as a percentage of their disposable income.

Circumstances are very different to that of Old Testament days. Now the State provides many of the services that were given by the Levites who became in practice the local council. Today in the UK there is tax at 20%, 40% or 50% on gross income followed 12% tax on workers to provide health and education. The majority of people pay 6% for pension purposes. Then the local authority tax property of about £1,100 per year for local services. An average worker if tithed on his/her gross income would offer £2,500 a year. Tithe effect on the net pay be 22% of disposable income!

Seek the Lord and he will guide in all matters including your finance.