

## Tithing: Law or Grace?

- I. Tithing applicable only to Israel during the dispensation of Law.
  - A. A form of taxation.
  - B. Tithing means one tenth.
    - 1. One tenth of everything a person owned.
- II. Old Testament Tithing
  - A. A system of taxing Israel — a national tax, and part of the Mosaic Law.

### **Leviticus 27:**

**30 And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's: it is holy unto the LORD.**

**31 And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof.**

**32 And concerning the tithe of the herd, or of the flock, even of whatsoever passeth under the rod, the tenth shall be holy unto the LORD.**

**33 He shall not search whether it be good or bad, neither shall he change it: and if he change it at all, then both it and the change thereof shall be holy; it shall not be redeemed.**

**34 These are the commandments, which the LORD commanded Moses for the children of Israel in mount Sinai.**

- B. A tithe for the maintenance of the Levites.

### **Numbers 18:**

**21 And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.**

**22 Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die.**

**23 But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance.**

**24 But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance.**

- 1. The tribe of Levi were all members of the Priesthood.
  - a. The tribe of Levi received a tithe as their inheritance instead of land.
  - b. This tithe was their only source of income.
- C. A yearly net increase tithe.

### **Deuteronomy 14:**

**22 Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year.**

**23 And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always.**

**24 And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee:**

**25 Then shalt thou turn it into money, and bind up the money in thine hand, and shalt go unto the place which the LORD thy God shall choose:**

**26 And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth: and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household,**

**27 And the Levite that is within thy gates; thou shalt not forsake him; for he hath no part nor inheritance with thee.**

D. A tithe for the national sanctuary and festival.

**Deuteronomy 12:**

**11 Then there shall be a place which the LORD your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the LORD:**

**17 Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or the firstlings of thy herds or of thy flock, nor any of thy vows which thou vowest, nor thy freewill offerings, or heave offering of thine hand:**

E. Every third year a tithe used for the poor and destitute of the land

**Deuteronomy 14:** (This makes a total of four taxes or four tithes for Israel.)

**28 At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates:**

**29 And the Levite, (because he hath no part nor inheritance with thee,) and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; that the LORD thy God may bless thee in all the work of thine hand which thou doest.**

F. Old Testament tithing was not a system of grace — it was the Law — it was mandatory.

1. All citizens of Israel were required to tithe — whether a believer or not.

**Malachi 3:8-10)**

**8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.**

**9 Ye are cursed with a curse: for ye have robbed me, even this whole nation.**

**10 Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.**

a. The storehouse was Israel's national treasury.

III. Total Taxes:

A. A national tithe for the maintenance of the Levites — 10% of everything

B. A yearly net increase tithe – 10% of increase in grain

C. A tithe for the national sanctuary and festival — 10% of everything

D. Welfare Tax for the poor and destitute — 10% of everything every third year.

E. Total taxes (tithes) were 20% every year and another 10% every third year, plus a yearly 10% net increase in grain.

F. These tithes were on everything.

1. Money

2. Cattle

3. Produce

IV. Tithing was for Israel only. It is not now, nor has it ever been applicable to the church of the dispensation of grace. Furthermore, the church is not a type of Israel. Such a conclusion cannot be extracted from a careful study of scripture. Only citizens of Israel, during the dispensation of Law, could

rob God by not tithing. Read the scriptures again. The commandment to tithe was given to Moses and the sons of Israel. God declared that those who robbed Him of tithes and offerings were “the whole nation of Israel.” If anyone still believes tithing is applicable in the dispensation of grace, then they should do it correctly. Don’t rob God. Give a tithe of everything (all earnings) before taxes. And the average amount is far more than 10% per year. Since most local churches don’t have a storehouse, I’m not sure where to leave the cows, goats and chickens or the corn, peas and potatoes.

V. The historical beginning of the dispensation of grace is mid-Acts with the conversion of the Apostle Paul. The dispensation of grace will end on the day of the rapture. Immediately, the tribulation period will commence. God promised Israel a certain number of years, but it was cut short by seven years. The last seven years in the dispensation of Law and the seven year tribulation period are the same. With the re-institution of the dispensation of Law and the rapture of the church, tithing will again become a legitimate procedure.

VI Grace Giving applicable during the dispensation of Grace

A. During the dispensation of grace, the procedure is called giving. It is a grace procedure and the amount one should give is not mandated.

1. Macedonia, impoverished and persecuted by the Romans set an example of “grace” giving for the Corinthians.

**2 Corinthians 8:**

**1 Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia:**

**2 that in a great trial of affliction the abundance of their joy and their deep poverty abounded in the riches of their liberality.**

**3 For I bear witness that according to *their* ability, yes, and beyond *their* ability, *they were* freely willing,**

**4 imploring us with much urgency that we would receive the gift and the fellowship of the ministering to the saints.**

**5 And not *only* as we had hoped, but they first gave themselves to the Lord, and *then* to us by the will of God.**

**6 So we urged Titus, that as he had begun, so he would also complete this grace in you as well.**

**7 But as you abound in everything—in faith, in speech, in knowledge, in all diligence, and in your love for us—see that you abound in this grace also.**

2. To fully understand the principle of giving, one must be oriented to the principle of grace. Giving is always a grace function. Our attitude toward giving must be derived from our recognition of how much Jesus has given to us. We are told to “grow in grace and in knowledge of our Lord Jesus Christ.” The phrase, “growing in grace”, means maturing spiritually to the point that we treat others with the same grace that the Lord has shown us. That means showing grace to those who have not earned it and do not deserve it.

**2 Corinthians 8:**

**9 For ye know the grace of our Lord Jesus Christ, that, though he was rich, yet for your sakes he became poor, that ye through his poverty might be rich.**

3. Tithing was established during the dispensation of Law and was a part of the “Law of Moses”. During the dispensation of grace, we are not under the Law of Moses. It is also interesting to note that the word tithe is not mentioned in the Bible from Romans through Philemon. Once again “right division” of the word of truth dictates that if Paul didn’t write about it, it’s not applicable to the church of the dispensation of grace. Note

the contrast between dispensation of grace “grace giving” and dispensation of Law “mandated tithes”. (2 Corinthians 9:7 compared to Malachi 3:8-9)

**2 Corinthians 9:**

**7 Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful (gracious) giver.**

**Malachi 3:**

**8 Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.**

**9 Ye are cursed with a curse: for ye have robbed me, even this whole nation.**

B. The gift of Jesus Christ from God the Father set the precedent for grace giving.

For the believer giving should be an act of worship, a remembrance of His sacrificial gift on the cross. However, for the unbeliever no amount of giving can approximate what Christ has done for him. No one can buy the righteousness of God, eternal life, or entrance into heaven. In the dispensation of grace, God never requests anything from anyone who doesn't belong to Him. Unbelievers may give, but they receive no recognition for it from God. The unbeliever is said to be dead in [his] trespasses and sins” (Eph. 2:1) and a dead person cannot give anything to anyone. But, God in His wonderful grace wants to give everyone the priceless gift of salvation. It cost Jesus Christ everything, but it cost us nothing. It's free to everyone simply by believing in the person and work of Christ—how He died as a substitute for our sins and was raised from the dead because of our justification. God the Father, being completely satisfied with the saving work of Jesus on the cross, raised Jesus from the dead that we might have absolute confidence in His saving work that was completed while He was on the cross.

(T.D. Cotten)