

**THE COVENANTS COMPARED**  
**⇒OLD COVENANT TITHING⇐**  
**⇒AND NEW COVENANT GIVING⇐**

Tithing means giving away a tenth of your income. It first appears in the Old Testament when Abraham gave a tithing of the spoils of battle to Melchizedek when he, Abraham, returned from his battle with the kings of the North. Melchizedek was a king and priest of Salem, which was probably Jerusalem. (Genesis 14:18-20).

Tithing next appears in relation to Jacob. Jacob fled from his brother Esau and spent the night in the open at Luz. In the night he had a dream of a ladder reaching into the sky with the angels of God going up and down the ladder. The Lord appeared to him and promised the land to him and his descendants in accord with the covenant promise to Abraham and Isaac before him. When Jacob woke up in the morning he called the place Bethel, which means "House of God". Then he made a vow that if God would provide him with the necessities of life and bring him back to his home, he would pay a tithe, which is a tenth part, to God. It is not clear who Jacob would actually give it to, but presumably he knew. (Genesis 28:20-22).

Then we come to the covenant God made with the tribe of Israel at the time of Moses. There were twelve clans in the tribe of Israel. They left Egypt under the leadership of Moses to enter the land of Canaan, which was the land God had promised Abraham, Isaac and Jacob that he would give to them. As we have seen in an earlier chapter, the covenant was made at Mount Sinai. That generation of Israelites did not enter the Promised Land. (Numbers 13-14). This was left to the next generation. During the period of about forty years in the desert, plans were made to enter the land.

One of the tasks was to distribute the land among the various clans. For reasons which we will not go into here, the clan of Joseph was divided into two according to Joseph's sons Ephraim and Manasseh, and each was to receive the same portion as the other clans. The clan of Levi was allocated to special religious and other duties, and it was given no allotment of land like the other clans. The priests were of course a sub-clan of Levi. Instead of land the clan of Levi was to be allocated 48 towns and a small area of land in the immediate vicinity of these towns. (Numbers 26:62 & 35:1-8). In compensation for this lack of land and the special tasks they performed, the Levites were to receive a tithe of a tenth from the other clans. (Numbers 18:20-32, Leviticus 27:30-33, Deuteronomy 12:4-19, 14:22-29, 26:12). If they were correctly paid they would therefore end up about equal to the other clans. Land, whether for agriculture or pasture, was of course at that time the primary or only source of livelihood within society.

It was also true that the people would all have a share of the tithes, for a few days, to celebrate the handing over of the tithes, which was mostly to be done at the central shrine. (The central shrine was moved several times before the temple was built in Jerusalem). In addition to this, foreigners in the land, orphans and widows were to be given a share in the tithe to support them. The passages we have quoted also describe how the tithe was to be calculated. In the case of the produce of the land, such as grain, fruit and oil, a tenth of the produce was to be given each year - one would guess at the end of the harvest. It was therefore based on production. In the case of livestock, one tenth of the herds or flocks were to be given as a tithe. This was therefore based on capital wealth. Every third year the tithe was apparently to be handed over locally to the Levites and the poor.

In about 585 BC the kingdom of Judah was finally defeated by the king of Babylon and taken into exile. On their return the practice of tithing was restored as part of the restoration of the nation and its religion. (Nehemiah 10:37-38, 12:44, 13:5,12).

However we must not lose sight of the main principle by too much consideration of the details. The main principle was that the Levites and priests were given tithes in compensation for their lack of land as well as the time they were to spend on the national religious worship.

There are a few references to tithing as a Jewish tradition in the New Testament. Jesus referred to the care with which the Pharisees performed their tithing and contrasted it with their neglect of more important aspects of the law. (Matthew 23:23, Luke 11:42, 18:12). The practice is also mentioned in the book of Hebrews in relation to Melchizedek and the priests of the Old Covenant. (Hebrews 7:1-10).

But what about the New Covenant?

The New Covenant is concerned with giving. Giving is not one of the terms and conditions of the covenant, which, as we have seen, is a promise of forgiveness to those who will accept it. Giving is however part of the guidance for life to those who have committed themselves to the covenant. The classic example of Jesus's teaching on this matter is: "Give to those who ask of you. Do not turn away from one who wants to borrow from you." (Matthew 5:42). In the parable of the sheep and the goats the king commends those who have given food to the hungry and drink to the thirsty, those who have provided lodging for strangers and clothes for those who have none, those who have helped out when someone was ill and those who have visited people in prison. (Matthew 25:31-46).

The New Testament also provides us with some examples of giving within the context of the growing church.

The church community when it was initially formed in Jerusalem was made up of Jews from all parts of the Roman Empire. Many of them were therefore strangers to Jerusalem who had come for the Jewish feast of Pentecost and stayed on for longer than they had made provision for. In this situation the members of the church "held everything in common". Many sold their property and gave to the needy. (Acts 2:42-47). One can imagine those with homes in Jerusalem providing accommodation for the visitors, people they had never met before. We can imagine that meals would be a great party with the visitors. Though this is never taught as an example to be followed in normal circumstances, it is certainly something to be followed when circumstances require it. It is in this situation in Jerusalem that widows first got a special mention, and seven men, often seen as the forerunners of the later deacons in the churches, were appointed to supervise the daily distribution. (Acts 6:1-6).

Another major example of giving in the New Testament is the collection initiated by Paul among Christians in gentile lands for the Jewish Christians in Jerusalem. Paul described this when he wrote to the church in Corinth from Ephesus. (1 Corinthians 16:1-4). The collection was made not only in Corinth but in other areas too, such as Galatia. The Christians were told to start putting money aside at once, every Sunday, and not to wait until Paul arrived. Each person was to make his own collection. There was nothing here about a central congregational fund. The amount given was to be related to income, but no proportion was stated. The congregation would then appoint people to take the money to Jerusalem on their behalf. Two whole chapters of Paul's second letter to the Christians at Corinth is devoted to the collection. (2 Corinthians 8 & 9). At the time Paul was writing the gifts had been collected in Macedonia, the Northern part of Greece, and Paul was on his way to the Southern part, Achaia, which includes Corinth. He asked the Christians in Corinth to make sure that everything was ready, and encouraged them to give generously. Paul then travelled to Jerusalem with a number of representatives of various congregations, presumably carrying the gifts. (Acts 20:1-6). This money was for the poor, not for a central church fund. (Romans 15:25-26, Galatians 2:10).

Within the congregations widows who had no relations to look after them were also assisted. (1 Timothy 5:1-16).

But what about tithes under the New Covenant? There are none. Why? Because there are no leaders such as the Levites and priests of the Old Covenant who are to be financially supported by the congregations. And there are no buildings to be maintained like the temple in Jerusalem. Those leaders in the churches today who ask their congregations to tithe their income in an Old Covenant fashion to provide for their salaries, and the upkeep of church buildings, have no authority to do so from Christ or the apostles he appointed.

To say that no one in the New Testament ever received financial assistance for his ministry would, however, not be true. Paul on a number of occasions received gifts. The congregation at Philippians twice sent money to him while he was at Thessalonika. (Philippians 1:5 & 4:15-16). He was also helped while at Corinth, (2 Corinthians 11:7-10) and he wrote specifically that those who preach the gospel should live off the gospel (1 Corinthians 9:14).

So what is the difference? The bishops or presbyters of the churches were local people in their own congregations. They were not a sort of religious caste. They were just as much “laymen” as anyone else and they were not paid. This is as it should be, as I have argued in an earlier chapter. Those engaged on a form of mission away from their home may well need support as they may be in a situation where they cannot earn their own living. So let us support such people. Modern day examples would be those working in various inner city missions or overseas missions. Perhaps there are occasions when those engaged in relieving the misery of the poor should be supported. Maybe there are other situations where a group of Christians would like to pay someone to perform a task. But someone who leads a church, (and that is so often in a manner contrary to the freedom of exercise of various spiritual gifts), should not be paid. He has no justification from the New Testament for demanding Old Covenant tithes for his financial support.

Looking at the issue from another angle, most church budgets show that the money given to them is spent within the church, or within the wider church, on the payment of salaries and the maintenance of buildings. For example, one church I know pays about £1,000= a month to the diocesan fund. In return they receive the services of a vicar, which, with the associated costs of housing, pension fund contribution, and so on, we can put at around £20,000= a year. They thus receive around £8,000= a year in support from other churches or from the central church’s other reserves. The money given by those who attend the church and receive its services is therefore payment for services received. This is not giving in the Christian sense that we have seen in the examples of support for widows or help for the poor. It is like paying to go to a play, or a musical performance.

Where a church gives more to the diocesan fund than it receives it is paying for ecclesiastical services to be provided to others, and for the costs of the services of the hierarchy. It is still not the sort of Christian giving we have illustrated from the New Testament. It is only when funds are sent to those in need, or used to fund the spread of the gospel, that the gifts can in any sense be considered as giving to others in line with New Testament practice. Churches and individuals vary considerably in the way in which they divide their voluntary payments between payment for services received and giving to others. We need to ponder what our voluntary payments really are.