

Tithing commonly refers to the Christian practice of a voluntary contribution to the church¹. The term itself is derived from the Hebrew 'עשר' or 'ten'² and from the Anglo-Saxon *teotha* 'the tenth'³. Origins of the practice are said to date back to a period of time described in the Old Testament, when Levitical priests represented the civil government. Included alongside their other holy duties, such as exploration of divine will, worship rituals and temple cultus, the priests were responsible for imposing taxes to fund the national budget of Israel, with the demand enforced set at one-tenth⁴. Leviticus 27:30 says, 'A tenth of the land's produce, whether grain from the ground or fruit from the trees, God's. It is holy to God'⁵.

Tithing was also mentioned in the Bible prior to the Levite priesthood. As early as Genesis, Abraham⁶ and Jacob⁷ offered tithings. It is argued that the offering Abraham gave to God through Melchizedek, and Jacob's promise of tithing to God, were not the emergence of tithing⁸. However, both of these offerings were of a tenth, which would seem to support the claim of origin. Specific tithings are also mentioned in the Old Testament, such as, The Lord's Tithe, The Festival Tithe, The Poor Tithe and Grace Giving⁹.

¹ David Flowers, *Stewardship: Active Generosity* (2024) <<https://www.stewardship.org.uk/blogs/what-is-tithing-should-Christians-tithe>> [accessed 31 October 2024].

² Chaim Bentorah, *Hebrew Word Study- Tithe - 'Eser עשר Ayin Sine Resh* (2020), <https://www.chaimbentorah.com/2020/12/hebrew-word-study-tithe/> [accessed 30 October 2024]

³ J.M.Parish, *Tithe, The British Dictionary Illustrated: Vol 2*, (London: Odhams Press Limited, 1933), p. 453.

⁴ Tithely, *Tithing in the New Testament: What Does It Say?* (2022) <https://get.tithe.ly/blog/tithing-in-the-new-testament-what-does-it-say> [accessed 1 November 2024].

⁵ Eugene H. Peterson, *The Message: The Bible In Contemporary Language* (China: Nav Press, 2005), p. 104.

⁶ *The Holy Bible Containing the Old and New Testaments*, Authorised King James Version, (Cambridge: Cambridge University Press, 1984), Genesis 14:18-20.

⁷ *ibid* Genesis 14:18-20.

⁸ Andrew G. Robbins, *Tithing In The New Testament Age: Is It Biblical?* (United States: Author House, 2015).

⁹ John F. MacArthur, Jr., *Giving God's Way* (Wheaton, Ill.; Tyndale, 1979), pp.60-73

Moving forward, practices of tithing remained during the time of the New Testament, however, the practice developed from being an imposed law, to a voluntary offering. Jesus considered tithing as less important than the need to practice mercy, justice and faith¹⁰. In both Matthew and Luke, Jesus dismisses tithing over other aspects of worship.

Matthew 23:23 describes Jesus' opinion:

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 others¹¹.

Luke 11:42 describes Jesus' opinion:

But woe to you Pharisees! For you tithe mint and rue and every herb, and neglect justice and the love of God. These you ought to have done, without neglecting the others¹². As we can see from the Old Testament, tithing was historically associated with law. In the modern day however, tithing can be considered an offering to God through the church. Philippians 4:19 states, 'And my God shall supply all your need according to His riches in glory by Christ Jesus'¹³, this explains how all of what we have belongs to God, and tithing is a way of thanking God for all that is provided to us.

It is generally agreed that seven principles of tithing have developed, which are applicable to life today. These are: regular giving, participatory giving, intentional giving, proportional giving, anticipatory giving, effective giving and accountable giving.

The significance for regular giving may be considered a dutiful practice as the Lord provides for us daily. As the Lord provides for each and every one of us, it would follow that each of us should also gift back to the Lord in a participatory manner. The Bible suggests to us that we should set aside a sum for offering, which is intended to represent our gratitude to the Lord. Although the Bible suggests that we give generously, it is also mentioned that we should give according to our means. As tithing is agreed to represent 'a tenth', this would be proportional, and each offering would then be considered equal. Anticipatory giving can be coupled with accountable giving, as it can be seen as the process of safeguarding of offerings, and apportioning offerings to where they are most needed. Effective giving can also be associated with the principle of regular giving. For an offering to be effective, it needs a specific and timely purpose¹⁴.

Today, tithing is a necessary element within worship, as without it, ministries would not receive sufficient funds to continue, which would negatively impact both the church and its community¹⁵.

¹⁰ John Lemmon, *The Implications of Tithing in the New Testament Christian Church*, (2009) <https://www.tomax7.com/HeyGod/basics/Thithing_Today-John-Lemmon.pdf [accessed 1 November 2024].

¹¹ *The Holy Bible Containing the Old and New Testaments*, English Standard Version, (United States: Crossway, 2016), Matthew 23:23.

¹² *ibid* Luke 11:42.

¹³ *The Holy Bible, New King James Version*, (United States : Thomas Nelson, 1982), Philippians 4:19.

¹⁴ Ray Fowler, *Seven Principles for Christian Giving* (2024) <https://www.rayfowler.org/sermons/1-corinthians/seven-principles-for-christian-giving> [accessed 28 October 2024].

¹⁵ David L. Hettesheimer SR., *7 Principles That Every Christian Should Understand* (United States: Lulu.com 2017).

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