Tithing and Offerings □□□□□

Tithing and Offerings: From Covenantal History to Modern Stewardship

Introduction

In the context of Scripture, theology, church history, and practice, "tithing" and "offerings" constitute the two pillars of Christian financial ethics. This paper discusses tithing and offerings from the perspectives of terminology, Scripture, history, theology, and pastoral practice. The accompanying brief explanations can help brothers and sisters establish a biblically-grounded view of giving.

Definitions of Tithing and Offerings

Tithing

The Old Testament word is ???????? (m?·????r), literally meaning "a tenth." The corresponding New Testament word is ???????, also meaning "a tenth."

From a theological definition, tithing is viewed as a fixed-proportion (10% of income) financial act based on biblical instruction. Its essence lies in acknowledging God's absolute sovereignty over all things and the believer's fundamental duty as an entrusted steward.

Tithing belongs to God because Scripture clearly declares that the earth and everything in it belongs to God (Psalm 24:1), and explicitly states that a tenth of all produce from the land is holy to the LORD (Leviticus 27:30-32; Numbers 18:21-32). This is what people ought to return to God. When believers wholeheartedly offer their tithe, they establish the most basic honesty and obedience before God (Proverbs 3:9-10). Thus, tithing is the baseline responsibility that God's people must fulfill within their covenant relationship.

Its primary function is to support those who serve God in worship, especially the Levites, who in turn were required to give a portion to the priests (Numbers 18:21-26). In certain circumstances, tithes were also used to help the poor in society (Deuteronomy 14:28-29).

Offerings

In contrast, the scope of "offerings" is broader and more flexible. In a broad sense, it refers to any type of gift given to a king or deity as an expression of loyalty, worship, or devotion. Such offerings symbolize the giver's pledge of loyalty to the recipient. Offerings can take the form of sacrifices, tithes, firstfruits, or money.

In the Old Testament, two words commonly express this:

- **???????? (qorban)** — meaning "to bring near"
- **??????? (minchah)** — meaning "gift"

From this definition, offerings include not only tithes but also other voluntary financial gifts given out of gratitude, worship, or for specific needs. Offerings have no fixed proportional limit; their core lies in the believer's inner generosity and response to the Holy Spirit's prompting.

In modern practice, tithing is often compared to the "regular budget" that maintains basic church operations and pastoral support, while offerings more often flow toward missions, benevolence, or special building projects. This distinction lies not only in amounts but also in the level of motivation: **tithing emphasizes obedience and discipline, while offerings emphasize love and spiritual freedom.**

Historical Evolution of Biblical Tradition

Pre-Mosaic Origins

The origins of tithing predate the Mosaic Law. In Genesis 4, Cain and Abel's sacrifices, though not explicitly mentioning proportions, established the principle of offering the "firstfruits" or "best" to God—considered the original prototype of the later tithing system.

Abraham's Tithe

The first explicit tithing record begins with Abraham. After rescuing Lot and achieving victory, he gave a tenth of the spoils to Melchizedek, king of Salem and priest of God Most High (Genesis 14:18-20; Hebrews 7:1-2).

This act holds profound theological significance: it occurred approximately six hundred years before the Law was given, proving that tithing originally arose not from external compulsion, but as an internal, spontaneous acknowledgment and gratitude following the experience of God's sovereign deliverance. The author of Hebrews later used this historical event to argue that Melchizedek (and Christ's priesthood) is far superior to the Levitical priesthood, because even Levi's ancestor Abraham paid tithes to him (Hebrews 7:1-10).

Jacob's Vow

Jacob's vow at Bethel is another key pre-Law example. After dreaming of the ladder and receiving God's promise, he pledged:

> "Of all that you give me I will give you a tenth." (Genesis 28:20-22)

Jacob's tithe was more like a personal covenant of gratitude, reflecting a creature's willingness to establish a long-term, systematic material response in the face of God's care.

Institutionalization in the Mosaic Law

When the Israelites received the Mosaic Law in the wilderness, tithing transformed from a spontaneous ancestral tradition into a rigorous socio-political and religious system. Through study of Leviticus, Numbers, and Deuteronomy, it becomes clear that Old Testament law actually prescribed multiple tithing systems, often totaling far more than 10%.

1. Levitical Tithe

Also called the "First Tithe." God commanded that a tenth of Israel's produce go to the Levites, because the Levites had no inheritance in the Promised Land and had to depend on this provision to dedicate themselves to serving in the tabernacle and temple (Leviticus 27:30-32; Numbers 18:21-24; Deuteronomy 18:1-5).

After receiving this, the Levites were required to give a tenth of it as a "heave offering" to the family of the high priest Aaron, called the "tithe of the tithe" (Numbers 18:26-28, 32).

2. Festival Tithe

Also called the "Second Tithe." Deuteronomy required Israelites to set aside another tenth of their remaining produce to bring to the place God chose (later Jerusalem) for festival celebrations, to be enjoyed with family, Levites, and the poor (Deuteronomy 14:22-27). This aimed to strengthen national cohesion and the joy of worship through financial redistribution.

3. Welfare Tithe (Poor Tithe)

Every third year, Israelites were to store their tithe within their own towns, specifically to provide for the Levites, foreigners, orphans, and widows in their communities (Deuteronomy 14:28-29, 26:12-13).

The combined implementation of these systems meant that devout Israelites' annual financial giving could reach 20% to 23% of their income, and in certain third-year periods, even higher. This complex system was not only designed to maintain worship activities but also, in an ancient society lacking modern welfare institutions, constructed a primitive social safety net based on religious covenant.

Prophetic Teaching

In the Old Testament, offerings occupied an important place in Israel's religious life as a vital practice of worshiping God and served as a barometer of spiritual health. During the spiritual revivals under King Hezekiah and Nehemiah, people enthusiastically paid their tithes, even causing the temple storerooms to overflow (2 Kings 18:4; Nehemiah 10:37-38). However, during mediocre periods, provisions for the Levites were often withheld, causing temple services to collapse and priests to leave (Nehemiah 13:10-12).

Malachi's Indictment

The prophet Malachi, in the context of Israel's post-exile spiritual apathy, issued a stunning accusation:

> "Not paying tithes is 'robbing God'" (Malachi 3:8-9)

The theological logic here is based on Leviticus's declaration: "A tithe of everything from the land... belongs to the LORD; it is holy to the LORD" (Leviticus 27:30).

Malachi issued a challenging call:

> "Bring the whole tithe into the storehouse, that there may be food in my house." (Malachi 3:10)

He then proposed a unique "test" promise: God will surely open the windows of heaven and pour out blessing for those who obey. This promise is not merely about financial blessing, but also refers to God accomplishing what He originally intended in that person's life. Not tithing is a compromise of faith, a lack of trust in God, and this unbelief often extends to other areas of life beyond money (Hebrews 11:6).

Justice and Offerings

However, mere offerings without justice and love for others cannot be pleasing to God. Offerings must be combined with righteous conduct, just living, and care for the vulnerable, otherwise they are merely empty religious expression.

Isaiah clearly pointed out that although the Israelites offered many sacrifices, they neglected justice and good deeds (Isaiah 1:16-17). What God values is not formal sacrifice but sincerity of heart and righteousness in life. Offerings divorced from care for the vulnerable become ineffective religious acts.

The prophet Amos also rebuked the Israelites for outwardly observing festivals and offering sacrifices while lacking justice (Amos 5:21, 24). This again shows that God does not delight in formalized religious behavior, but emphasizes that worship must be accompanied by just living.

The prophets' corrections align perfectly with New Testament teaching.

The New Testament: From External to Internal

In the New Testament, teaching about giving addresses not only legal form but places greater emphasis on inner effectiveness.

Jesus on Tithing

In Scripture, Jesus directly mentioned tithing twice. His attitude demonstrates respect for the current law while severely striking against formalism.

In His rebuke of the Pharisees (Matthew 23:23; Luke 11:42), Jesus pointed out that they meticulously tithed even on mint, dill, and cumin, yet neglected the more fundamental matters of the law—"justice, mercy, and faithfulness." Jesus did not tell them to stop tithing but emphasized that these weightier matters are the core. This means that from a New Testament perspective, tithing is not a way to "buy out" one's obligation to God, but a natural extension of godly living.

Additionally, in the parable of the tax collector and the Pharisee, the Pharisee used "I give a tenth of all I get" as capital for self-righteousness, yet was rejected by God (Luke 18:9-12). This theological insight profoundly reveals: **when tithing becomes a legalistic record of merit, it loses its essence as worship.**

The Poor Widow's Offering

What Jesus commended was not the proud tither, but the poor widow who gave her "living"—because her offering embodied complete dependence and sacrifice (Mark 12:41; Luke 21:1-4). We see that Jesus knew everyone's giving behavior, and more importantly, knew the heart of the giver.

Paul's Theology of Giving: Cheerfulness, Proportion, and Sacrificial Spirit

The apostle Paul did not require the Gentile churches he established to practice the "tithe" law. Instead, in 2 Corinthians 8-9, he established an entirely new framework for giving based on "the grace of Christ."

Paul's view of giving contains the following core principles:

1. Cheerfully, Not Under Compulsion

> "Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver." (2 Corinthians 9:7)

This breaks the tax-like compulsion of the Old Testament, placing giving within the personal interaction between believer and God (2 Corinthians 8:3-5). Giving is no longer external legal pressure but an internal response of gratitude and faith (Romans 12:1).

2. Proportional Giving

In addressing the collection for Jerusalem, Paul advised:

> "On the first day of every week, each one of you should set aside a sum of money in keeping with your income." (1 Corinthians 16:2)

Though this does not explicitly mandate 10%, it reflects the proportional principle of "those who have more, give more" (2 Corinthians 8:12-15). This principle emphasizes fairness and responsibility rather than rigid numerical standards, reflecting the flexibility and wisdom of New Testament giving.

3. Imitating Christ's Sacrifice

Paul highly praised the Macedonian churches for giving beyond their ability even in extreme poverty (2 Corinthians 8:2-3). He used this to encourage the Corinthian church to "excel in this grace of giving" (2 Corinthians 8:7).

The ultimate foundation of all giving ethics lies not in human example but in Christ Himself:

> "For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sake he became poor, so that you through his poverty might become rich." (2 Corinthians 8:9)

Therefore, the highest paradigm of New Testament giving is not legal stipulation but Christ's self-sacrifice. The New Testament replaces the "tithe law" with "sacrificial giving." **This means 10% should not be the ceiling of Christian giving but the floor. Not the finish line of giving but the starting line—a "training wheel" in the process of spiritual maturation, allowing us to grow in thought, skill, and spirituality.**

Church Practice Through History

In the apostolic era and the following two centuries, the Christian church was primarily marginalized or persecuted. Giving during this period was characterized by strong mutual aid and complete voluntariness.

Acts records that believers "had everything in common," selling property and possessions to give to anyone in need (Acts 2:44; 4:32-35). This was not based on some fixed percentage distribution system but arose from Spirit-led fellowship life, reflecting the principle of "distribution to each as any had need" (Acts 4:34)—a radical generosity born of love and mutual support.

Early Church Fathers' Views

Early church father Irenaeus pointed out:

> "The Jews were confined to tithing, but Christians who have received freedom dedicate all their possessions to the Lord's use, giving cheerfully and willingly."

In the post-Nicene period, church fathers generally viewed Christian tithing as "acceptable, but only as a minimum standard." Church fathers like Cyprian and Chrysostom rebuked Christians who didn't tithe as being worse than the Jews.

From the 6th century onward, regional church councils (such as the Council of Tours in 567 and the Council of Mâcon in 585) began explicitly requiring believers to observe tithing, viewing it as a moral or even legal obligation.

The Reformation and Modern Changes

The 16th-century Reformation theologically readjusted the nature of tithing.

Martin Luther, while opposing tithing as a work-based merit for salvation, supported believers paying tithes to secular authorities or state-recognized churches to maintain social order, pastoral salaries, church maintenance, gospel propagation, and poverty relief.

John Calvin took a more complex stance: he believed tithing as part of the Mosaic Law was fulfilled in Christ and no longer directly binding on Gentiles. However, the basic principle of honoring God with possessions as a steward transcends specific temporal systems. He believed tithing as an "appendage" acknowledging God's ownership still has continuing spiritual value. When believers faithfully tithe, God's blessing naturally follows, God's name is honored, and spiritual life is nourished, making this practice a commendable starting point for honoring God with material possessions.

How the Church Should View Tithing and Offerings

Based on the historical survey and theological analysis above, the church should establish an integrated view of giving that is both faithful to Scripture's original intent and adaptable to modern times.

Tithing and Offerings Are Not Law But Privilege

Giving has clear biblical basis and guidance. It is God's people's proper response to grace and one way we participate in God's redemptive plan. As Irenaeus said, giving is meant to train us to break free from material dependence and cultivate the habit of living unto God.

Maintain 10% as a Reference for Spiritual Growth, Not a Shackle

While it should not be absolutized as a condition for salvation, the tithe as a cross-generational proportional suggestion still holds tremendous value for training believers in discipline. This is also a requirement on our church's membership application form. It is a starting point for training in generosity and trust.

For those in extreme poverty, grace relief should be given; for those extremely wealthy, they should be challenged to pursue giving far beyond 10%, preventing them from using the 10% figure to avoid more thorough self-denial.

Strengthen the "Whole-Life Stewardship" Concept

Giving should not be limited to money; it must extend to time, talents, and asset management of one's entire life. A believer who only tithes but lacks integrity in the workplace and is indifferent to social justice is still an "unfaithful steward."

The church has a responsibility to teach believers how to budget according to biblical principles, how to handle debt, and how to distinguish "needs" from "wants," so that financial freedom becomes a driving force for gospel expansion.

Establish Transparent, Accountable Ministry Vision

The church should establish transparent financial reporting mechanisms and vision-driven budgeting. Believers should build deeper mutual trust, transparency, and collaborative relationships.

Conclusion

Tithing and offerings are not merely church administrative matters but core content of discipleship training. From the legal constraints of the Old Testament to the grace-based release of the New Testament, God's intention for humanity has never changed: He does not need our money; He desires our hearts.

When the church can inspire believers with Christ's self-emptying love, giving will no longer be an amount believers agonize over or numbers on an annual report, but living testimony of faith, a fragrant offering before God.

Appendix

From the Administrative Team: A Note on the Practice of Public Offering Records

We are grateful for the pastoral team's paper, "Tithing and Offerings: From Covenantal History to Modern Stewardship." This document helps us understand the meaning of giving from a biblical and theological perspective. As the pastors noted, once we more deeply understand the essence of giving, the real question becomes: "How do we live out relationships of trust, mutual support, and collaboration in community as we worship God together?"

As the church's administrative team, we want to share the thinking behind the practice of public offering records and how we respond to this pastoral direction.

First, we want to clarify that the principles of giving are biblical: acknowledging God's sovereignty, giving cheerfully, and imitating Christ's sacrifice. These do not change. However, whether records are public or private is actually a practical choice, and both approaches are reasonable.

Our church has chosen public records over many years, primarily so that everyone can see each other's participation and together celebrate God's work among us. As the pastors said, giving is "worshiping God together in community." The early church believers "had everything in common" (Acts 2:44). While this is not the same as public offering records, the spirit of mutual trust and transparent sharing is what we want to continue.

Of course, some may ask: didn't Jesus say not to give "to be seen by others" (Matthew 6:1-4)? This is a good question. The purpose of public records is not to show off or compare, but to encourage one another. If public records become a tool for pride, they lose the essence of worship.

If brothers and sisters prefer to give anonymously, we fully respect that. This is not a compromise of principle, but pastoral consideration. Internal records will still be kept; only the public report will show "Anonymous." As the pastors said, more important than whether we give by name or anonymously is the heart with which we give.

□□□□□□□□□□□□□□□□□□

□□

???????????????????"????"?Tithe??"??"?Offering
???

□□□□□□□□□□

????

????????? ?????????m?·????r?????????????????????? ??????????????????

??????????????????????????????????10%??

?????????????????????????????????????24:1?????????????????????????????27:30-32??18:21-32
??3:9-10??????????????????????????????

??18:21-26??????????????????????????????14:28-29??

??

?????"??"
???
???

???????????????

- **?????????qorban?** — ???"?????"
- **????????minchah?** — ???"??"

??

????????????????????????????????????"?????"???
???????????????????????????

□□□□□□□□□

?????????

?????????????????????4???????????????????????????????"???"?"???"???????????????????????????

□□□□□□□

??14:18-20??7:1-2??

??
???7:1-10??

□□□□□

??

> "?????????????????????"??28:20-22?

???

??????????

??
10%?

1. □□□□□Levitical Tithe□

??"?????"???27:30-32??18:21-24??18:1-5??

??????????????????????"??"?????????????????"??????"??18:26-28, 32??

2. □□□□□Festival Tithe□

??"?????"??14:22-27
?????????????????????????????????

3. □□□□□Poor Tithe□

???14:28-29, 26:12-13??

????????????????????????????????????20%?23%
???

?????

???18:4
??10:37-38???????????????????????????????????????13:10-12??

□□□□□□

?????????????????????????????????

> "??????????'??????'"??3:8-9?

???????????????????"???????……???????????????"??27:30??

???????????????

> "??????????????????"??3:10?

?????????"??"
??
????????????11:6??

□□□□□

??

?????????????????????????????????1:16-17??

???????????????????????????????5:21, 24????????????????????????????????????

????????????????

□□□□□□□

?????????????????????????????

?????

??

????????????23:23??11:42??"?????????"
??"??"????????????????????

??????????????????????"???????????"????????????????????18:9-12???????????????
??????????????????????????????????

??????

????????????????????????"????"???????????????????????12:41??21:1-4
????????????????????????????

□□□□□□□□□□□□□□□□□□□□□

???????????????????"????"???????????????8-9?????????"????"????????

????????????????

1. ??????????

> "???????????????????????????????????"???9:7?

??????????????????????????????????8:3-5??????????????????????????????12:1??

2. ?????

????????????????????

> "????????????????????????"???16:2?

?????????10%?????"?????"????????8:12-15??????????????????????????????????????

3. ???????

?????????????????????????????8:2-3?????????????"??????????????"???8:7??

???????????????????????????

> "??"???8:9?

??????????????????????????????????"?????"???"????"?**????10%**
??"???"???????????????????

□□□□□

??

?????????"????"?????????????????2:44?4:32-35???????????????????????????????????????"??????"?????
4:34???????????????????

???????

???????????

> "??"

???????????????????????"????????????"????????Cyprian???????Chrysostom???????????????????????

?6??????????????567???????585?????????????????????????????????????

???????????

16????????????????????????????

??·????

??·???
??
"????"??

□□□□□□□□□□□□□□□

???

??????????????

??

??10%?????????????

???

???????????????????????????????10%??????????10%??????????????

??"????"??

???"??????"?

????????????????????????????????"??"?"??"???????????????????

????????????

???

□□

???

?????????"??"??

□□

?????????????????

???"
?????????????????????????????"

???

??

???"??????????"????????"????"??2:44
??

????????????????"??????"???6:1-4??

??"??"?????????????????????????????????

Revision #3
Created 31 January 2026 19:17:05 by Thian-Peng Ter
Updated 31 January 2026 19:18:19 by Thian-Peng Ter