

Tithing, Firstfruits and the Law of Moses

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It appears that tithing in the Church most resembles that which is found in the Law of Moses rather than the events that are normally cited before the Law. Even in the Law the resemblance is not very close. The primary resemblance of *Christian* tithing to tithing under the Law of Moses is that it is *an ongoing practice* required throughout the life of the worshiper. There is *no other place* in the Bible where *ongoing tithing* is revealed other than the Law of Moses.

While the two examples of one-time tithing before the Law seem to demand *much less* giving than what the Church teaches, the Law seems to demand *much more* than the Church teaches, except that the Law is not requiring money but food. In that specific sense, the Law is demanding much less than the Church is teaching. The Church's practice of tithing money has little resemblance to the practice of tithing food in the Law except that it is ongoing.

Tithing in the Church is taught to be ten-percent of gross ongoing income. *Where does this teaching come from?* It cannot come from the two one-time acts before the Law. So it must come from the Law but even there it is difficult to substantiate. Tithing in the Law may be *much more* than ten-percent of produce of food and animals because there are three mandatory tithes in the Law. Some have estimated that the three mandatory scriptural tithes alone would encompass at least twenty-three percent of the produce (not money) of an agrarian Israelite. The reason that the three tithes do not equal thirty percent is that one of the tithes was not collected each year like the other two. The tithe for the poor was collected every three years. Because one year out of seven the land was not farmed, the poor tithe was collected only twice in every seven years. Additionally, the commands concerning the first-borns of food animals and other offerings increase the mandatory amount somewhat above the twenty-three percent mark. The Church seems to fail to teach ongoing tithing in the way that the Old Testament teaches it. It also fails to teach that the tithe was *food* and *not money*. Where people have become aware that the ongoing tithe was only food not money, a religious reasoning has been taught that says:

Israel's farm produce was their income and they tithed on it. Money is what I produce by my labors. Therefore, I should tithe my money.

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This reasoning is false and extra-biblical. This reasoning is not found in the Bible and is based on ignorance and glossing over the biblical facts about tithing. For instance, there were many in ancient Israel that earned their livings in other ways than farming and shepherding. These people did not tithe at all. They were not required to tithe since they did not produce food. No one, including farmers and shepherds, tithed *money* at all. Tithing was only about food plants and animals.

First Fruit's Principles

Some leaders have taught that there is a *firstfruits* principle found in the Old Testament that carries over into the New Testament. *Firstfruits* in the Law of Moses was the giving of the first tenth of the produce, the first tenth of the harvest and the first born of the food animals. Teaching that Christians should practice *firstfruits* is simply another way of saying that Christians should tithe. *Is there support for this idea in the New Testament?* When the New Testament is examined, there are a number of references to *firstfruits*¹. However, none of these references have anything to do with money, giving or even food. All these references in the New Testament reveal Christ Himself and the First Century Church as the *firstfruits* to God. All these references are prophetic fulfillments of this Old Testament type of *firstfruits*. In other words, there is no New Testament support for the idea that believers should give the *firstfruits* of their labor in the form of a money tithe. Again, this is a false and extra-biblical idea. There is no carry-over of this Old Testament practice revealed in the New Testament. *Firstfruits* is a prophetic picture of Jesus Christ and has been completely fulfilled. Returning to the practice ignores that Christ has fulfilled this prophetic picture of Himself in the Law of Moses. Practicing *firstfruits* today is an unintentional symbolic way of stating that Christ has not come. Practicing the principle of firstfruits is practicing the Law of Moses although imperfectly if money is being used. The practice is found nowhere else in the Bible.

¹ Romans 8:23, 1 Corinthians 15:20, 15:23, 16:15, James 1:18, Revelation 14:4

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The Argument from Silence

The argument that the New Testament is nearly silent on the subject of tithing and *firstfruits* and that supports tithing as a carryover doctrine is not true. The near silence should reveal that this doctrine is false. Any doctrine that that is proposed to be a universal principle should have some support in the New Testament. For instance, marriage has much support in the New Testament. Yet, no support is found at all for tithing and practicing firstfruits. In fact, the New Testament is *not* silent about *firstfruits*. As previously stated, when the Old Testament practice of presenting *firstfruits* to God is examined in the New Testament, prophetically points to Christ and His Church. Like many things in the Law of Moses, *firstfruits* is a completely fulfilled prophetic type of Christ and His Church. Giving *firstfruits*, tithing money, food or anything is *not* revealed by the New Testament writers as a carryover practice. It would be a reestablishing of a spiritualized Law of Moses. No Christian should embrace the Mosaic Law's practice of *firstfruits* as somehow applying to them. To practice firstfruits is to practice the Law of Moses although imperfectly since money rather than food produced would be used.

Financing the Ministry Now and Then

How is our situation different from the Children of Israel's situation? The Levites were commanded not to do anything else other than their functions commanded by the Law or have any other means of support. They were entirely dependent upon the tithing system in the Law of Moses for food. Today, of course, the Levitical Priests and the system that they served are completely obsolete and have not been functional for approximately 2000 years. They are fulfilled as prophetic types of Christ. Christian ministers are not restricted in the same way nor is the Church commanded to support them in the same way. Those who are called in ministry may work other jobs. They may righteously own businesses, land and have investments. For example, the apostle Paul boasted that he was bivocational supporting himself. He boasted that he supported himself with the business of tent making. The apostle Peter, a professional fisherman, went fishing after Christ's resurrection. He obviously felt no restriction on how he might make a living. Christ blessed the catch and there was 153 fish. Surely this amount of fish was worth a sum of money and it is unreasonable to think that they did not sell the fish for support for their ministries of the Gospel.

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The point here is that the food tithe was commanded to support the Levites and was part of a system that does not exist today. Christian ministers are not Levites nor do they have a similar situation as Levites. For instance, Christian ministers generally are not part of our governmental system acting as judges, police or medical authorities either. Christian ministers may legitimately support themselves by other means than income earned in ministry. As we already noted, those who *paid* the food tithes in Israel had a different situation than we do. Likewise, those who *received* the food tithe in Israel also had a different situation than Christian ministers do today. Therefore, paying tithe and presenting firstfruits are not commanded of Christians. Anyone teaching these practices is attempting to put Christians back under a spiritualized form of the Law of Moses.

Tithing and the Jerusalem Council's Ruling

In general, Christians do reject the idea that they should keep the Law of Moses. However, tithing money seems to be a special exception in many minds. In New Testament times the argument was both similar and different. Some of the very same arguments were made for circumcision in the first century. For instance, some converted Jews argued that *circumcision was practiced before the Law of Moses and therefore Christian Gentile men should be circumcised after conversion*. However, the apostle Paul strongly taught that circumcision was not a special exception just because it was before the Law. Therefore, we must not teach that tithing is a special exception either just because someone tithed before the Law.

If God had intended to carry over tithing as a special exception into the New Covenant, then the New Testament seems very silent on the subject. Tithing food or money is *not* mentioned in the Acts Chapter 15 Jerusalem Council rulings where the leadership of the Church decided that the requirements of the Law of Moses were not to be imposed upon the Christian converts out of the Gentiles. James summed up the requirements for believing Gentiles by writing his instructions to the churches:

For it seemed good to the Holy Spirit and to us to lay upon you no greater burden than these essentials: that you abstain from things sacrificed to idols and from blood and

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from things strangled and from fornication; if you keep yourselves free from such things, you will do well. Farewell. Acts 15:28-29 (see Acts 21:25)

They decided that keeping the Law was not required for believers and did not make tithing a special exception. They only required the Gentile believers to avoid pagan worship practices, to refrain from acting immorally, and to avoid certain food practices that would be offensive to Jews and prevent them from fellowshiping around meals. The Gentiles would not have known about tithing money or food and yet the Council didn't instruct the local Gentile churches to teach tithing. Clearly, *they saw tithing as part of the Law* just as they saw circumcision as part of the Law despite the fact of both practices having several examples before the Law.

There is not a middle ground about the Law when it comes to believers. Paul writes this about the Law:

For as many as are of the works of the Law are under a curse; for it is written, "CURSED IS EVERYONE WHO DOES NOT ABIDE BY ALL THINGS WRITTEN IN THE BOOK OF THE LAW, TO PERFORM THEM." Galatians 3:10

We cannot choose what aspects of the Law of Moses we will accept and what we will reject. Any adherence to any aspect of the Law, including tithing, means that we must observe it all. It is clear that this is impossible to do and therefore any attempt at adherence to this one point of Law will bring us under the curse of the Law. We cannot serve the Law and a living Savior at the same time. When we serve Christ who fulfilled the Law, we also fulfill the Law by loving Christ, other people and ourselves.

There are many verses that warn us about going back to the Law. While the ongoing tithing of money is a popular and widespread practice in the Church, it does not have clear support anywhere in the Bible for Christians. It also most resembles the Law and therefore is a dangerous practice for Christians. Tithing interferes with consistent blessing in finances as believers obey the Holy Spirit as stewards. Indeed, many tithers will share on one hand that tithing has greatly blessed them and then on the other how they have

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gotten deeper in debt over the years that they have faithfully tithed. They often fail to see how this is inconsistent. Paul writes about Christians attempting to keep aspects of the Law in several places. Here are his thoughts in Galatians.

It was for freedom that Christ set us free; therefore keep standing firm and do not be subject again to a yoke of slavery. Behold I, Paul, say to you that if you receive circumcision, Christ will be of no benefit to you. And I testify again to every man who receives circumcision, that he is under obligation to keep the whole Law. You have been severed from Christ, you who are seeking to be justified by law; you have fallen from grace. Galatians 5:1-4

While the practice of circumcision is the focus of this passage, the same principles apply to tithing. Mandatory ongoing tithing in the Church is a practice very similar to the Law just like circumcision. If we practice ongoing tithing, then are obligated to keep the entire Law. Ongoing tithing is found only in the Law of Moses. If we keep one aspect of the Law, then Christ is of no benefit to us. We are severed from Christ and fallen from grace.

It is clear that the practice of ongoing tithing in the Church most resembles the commandments in the Law of Moses even though the commandments concerning ongoing tithing of food have been distorted into teachings involving money. Tithing money could be a spiritual danger to Christians as it brings to bear on the lives of believers the spiritual aspects of God's Law rather than God's grace. James confirms the danger here even in trying to keep the Law aggressively:

For whoever keeps the whole law and yet stumbles in one point, he has become guilty of all. James 2:10

Not only does keeping one point of Law require us to keep it all, any single violation of the Law makes us guilty of all the Law and brings to bear the curse and punishments in the Law. The necessity of the Christian to avoid law keeping and to live entirely in grace should be apparent. There is no requirement for any believer to tithe money. There is freedom to live as a steward and to obey the Holy Spirit in all matters including giving. At times this may mean that much more than ten-percent is given in obedience to the

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Lord. However, no calculation of percentage is ever necessary for a true steward since there is absolutely no requirement and everything already belongs to the Lord.

Old and New Covenant Financial Systems

In order for believers to obtain clarity about how God's New Covenant financial system works, it is necessary to understand the Old Covenant's financial system. The confusion between these two systems is a major reason why many Christians do not prosper financially. Many times the encouragement to support the local church that is given before the offering contains confusion and mixing of these very different financial systems. Since leaders are often confused without knowing it, then the people of God are often confused without knowing it also.

We must understand the details and distinctions between the two systems of finance that the Old and New Testaments reveal. If we distinguish between them properly and understand them clearly, we are sure to experience blessing and growth as New Covenant stewards. If we fail to discern the differences, then we are likely to struggle financially all our lives and fail to experience all the grace in the arena of finances that our Father wishes for us.

Interpretive Methodologies

It is important to understand that every verse of Scripture does not apply equally to us as believers. *What do we mean by this?* Simply this. The New Testament tells us that the Law of Moses is fulfilled in Christ and that it no longer applies to us as Christians. We are not under the Law of Moses and all its obligations. The apostle Paul not only reveals this but also reveals the divine purpose of the Law of Moses. Paul writes:

But before faith came, we were kept in custody under the law, being shut up to the faith which was later to be revealed. Therefore the Law has become our tutor to lead us to Christ, that we may be justified by faith. But now that faith has come, we are no longer under a tutor. Galatians 3:23-25

The divine purpose of the Law of Moses was to be *a tutor, a schoolmaster, to lead us to Christ*. Once we have found Christ, we no longer need the tutor. Beyond this, the apostle

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Paul warns us that trying to keep any aspect of the Law of Moses puts us under the curse of the Law and obligates us to keep the whole Law. He writes:

For as many as are of the works of the Law are under a curse; for it is written, "CURSED IS EVERYONE WHO DOES NOT ABIDE BY ALL THINGS WRITTEN IN THE BOOK OF THE LAW, TO PERFORM THEM." Galatians 3:10

Poverty is an aspect of the curse of the Law. Since every believer should wish to discover the supernatural aspects of stewardship and divine abundance in finances, it would follow logically that avoiding coming under the Law of Moses and its curse would be extremely important. In other words, we must carefully interpret the Old Testament through Jesus Christ who has fulfilled the Law. We must have a strong New Testament focus that reads every word of the Old Testament in a Christ-centered fashion. The Light of the World must enlighten every shadow of Old Testament verse. Therefore, our review of the Old Testament Law's financial system is done carefully with strong awareness that this system is fulfilled and no longer applies to us as believers. Therefore, as appropriate, we will draw comparisons with our situation as Christian believers as we review this obsolete and now nonexistent system of finances.

The Danger of Spiritualizing Old Testament Verses

Sometimes Christians are in danger of trying to keep the Law of Moses by spiritualizing verses out of the Law. They seldom do this on their own but are often taught to do it by leaders in the Church when they are new believers. Verses of the Law's requirements for the children of Israel are spiritualized and now become requirements for Christians. After this initial exposure to this thinking about these Old Testament verses, the believer from that point forward thinks of them in the spiritualized way. They then begin to keep this spiritualized version of the Law of Moses. We will examine some of the spiritualized Old Testament passages in future discussion in this book that are used to teach tithing.

No matter how one becomes a participant in law keeping, it always is problematic. Believers need to evaluate what they have been taught about finances in light of the New Testament's teaching. Does the New Testament actually teach the spiritualized version of the Law of Moses that they are embracing? If not, then believers may be placing

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themselves under the Law by embracing this teaching. It is necessary to understand the actual details of the Old Testament system rather than just a generalized spiritualized version of it. To this purpose, recommend the article entitled “How Tithing Fits into the Old Covenant System of Finances”.

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