

Did  
the Apostle  
**Paul Teach**  
**Tithing**  
to the Church?

Jonathan Kithcart

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# Dedication



This book is dedicated with all my thanks and love to all the saints who believe in me and my dedication and devotion to serve our Lord Jesus Christ in all diligence of this truth.

Special thanks go to my brother, Nathan Kithcart, and my daughter, Chelsi Kithcart for proofreading and computer assistance.

This extended edition is dedicated to my colleague and mentor, Dr. Russ Kelly, Ph.D., Chris Logan, Paul Eilers, and Gary Newsum, true fellow soldiers in the restoration of the New Testament giving principles.

I also dedicate this extended edition to James Williamson, the senior elder of my church.



# About the Author



Jonathan Kithcart has been a student of the Word of God for more than twenty-one years. He has studied both Greek and Hebrew, and has ministered in various churches in and out of Gaston County. Because of his concern for the needs of the people of God, Mr. Kithcart worked with Morris Cerullo's ministry on a volunteer basis. A native of Washington D.C., he has lived most of his life in Gastonia, N.C. He enjoys the blessings of a twenty-three year marriage, and a beautiful five-year-old daughter.



# foreword



*Did the apostle Paul teach tithing to the church?*

**D**In 1983 the Spirit of the Lord made Minister Kithcart aware that tithing was not for the New Testament church. He did not pursue the matter until 1998, when the Lord Jesus Christ, the Head of the church, made him aware that it was time to get ready about his business. Minister Kithcart's initial thought was to contact ten national and world known ministries and get their answer to this one question: Did the apostle Paul teach tithing to the church?

Not long after Minister Kithcart got started on this letter to these ministers, he received from the Holy Spirit an awareness to get started on a book on the same question. These are the ministers he wrote: Creflo Dollar, Jessie Duplant is, Dr. Charles Stanley, David Wilkerson, T.D. Jakes, Dr. Frederick K.C. Price, Marv Rosenthal, John Hagee, Kenneth Copeland, and Rod Parsley.

Sad to say, the only one who personally responded was, Dr. Frederick K.C. Price, but not to the question. Instead, he deviated from it, attempting to justify this tithe system from his understanding of the law and the New Testament

## Did the Apostle Paul Teach Tithing to the Church?

corporately, which is a “no-no.” Three others had a staff member respond poorly. The others, well, the Lord knows whether they were too busy, did not know how to respond, or did not care to.

If you think that is interesting ponder on this: Why does Minister Jonathan Kithcart’s newly-released book, *Did the Apostle Paul Teach Tithing to the Church?* have ninety-nine percent of the ministries, pastors, doctors, and teachers who have viewed his manuscript in a virtual code of silence?

The scriptural truth is that Christians are to support the Gospel. Those who teach it are to live by it. Christians are to give to the work of our Lord Jesus, the Christ, but not by the manipulation and deception of the New Testament tithing system. See for yourself.

This book can be purchased at Redemption Press at [www.redemption-press.com](http://www.redemption-press.com). You may also respond to [jonathankithcart@aol.com](mailto:jonathankithcart@aol.com).

# Introduction



## The True Understanding of Malachi 3:10

**W**hat did the Lord mean when He commanded the priests to “bring ye all the tithes into the storehouse”?

These are the truths that our Lord and the Spirit of Truth revealed to me through my mentor and colleague Dr. Russell Kelly. The most quoted text in the Bible for the new covenant tithe teachers is Malachi 3:10, and it is also the most damaging text in the Bible for them, as it contradicts their claims for Christians. Although at first glance, the superficial preacher, student, or lay person may think this verse is self-explanatory, it is actually very far from being that.

The truth is, beyond this single verse, the Lord God *never* commanded anybody to bring *all* the tithes into the storehouse in Jerusalem. In fact, just the opposite is true! Carefully consider the following information from the Word of God.

There are actually three different tithes required in the old covenant. Only a small part of the first tithe was meant to be brought into the storehouse. Therefore,

something is seriously wrong with the normal explanation of Malachi 3:10.

The first tithe, the Levites' tithe, was *not* to be brought to the temple storehouse. God commanded Israel to bring *all* the first tithe to the Levites (not the priests) where they lived in their Levitical cities. Jerusalem was not a Levitical city. The Levites did not permanently live at the temple storehouse or in Jerusalem. Numbers 18:21 (KJV) says:

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.

Nehemiah 10:37b (KJV, author's comment added) says:

And the tithes of our ground [bring] unto the Levites, that the same Levites might have the tithes in all the cities of our tillage.

“Cities of our tillage” refers to farming communities, according to the NKJV, and rural towns, according to the NAS and RSV.

Both these texts make it undoubtedly clear that the Levites received the *whole* tithe, *all* the tithe, in their cities and not the priest in the temple. The Levites were *not* the priests who ministered at the altar or entered into the holy places. The Levites were originally only servants who were expected to perform all of the non-worship tasks of the sanctuary. Over the centuries many of the unpleasant tasks of the Levites were unlawfully transferred to the descendants of Solomon's servants and the Nethinim, who were either slaves or prisoners of war. Numbers 18:21 and Nehemiah 10:37 clearly point out that Malachi 3:10 cannot possibly mean all the tithe, including that which belonged to the Levites.

## Introduction

Neither was the second tithe, the festival tithe, brought into the temple storehouse. You can read all about this tithe in Deuteronomy 12, particularly verses 6-7, and in Deuteronomy 14, and mainly verse 23. This festival tithe was always about food, it was to be eaten or drunk by *all* in the streets as Israel celebrated during festive times of the year. Therefore, the second tithe was not brought into the storehouse.

Nor was the third tithe, the poor tithe, brought to the temple in Jerusalem. You can read about this tithe in Deuteronomy 14:28-29 and 26:12-13. This tithe was paid every third year and God specifically commanded that it should be kept “within the gates” of the tithe-payer for use of the Levites and all the other less fortunate. Thus, the third tithe was not even brought to Jerusalem, much less to the storehouse.

The real meaning of Malachi 3:10 is revealed by the word “storehouse,” and what God commanded to be brought to the storehouse in Jerusalem. The storehouse in Jerusalem was only to be the storage place for items belonging to the priests, and not the Levite servants. If you really want to know exactly what Malachi 3:10 means when it says “Bring ye all the tithes into the storehouse,” then carefully read and study the following two sets of texts: Nehemiah 10:35-38 and Numbers 18:9-32. These verses list the priest’s portion of Israel’s gifts and offerings that were commanded to be brought “into the storehouse.”

- First, Nehemiah (repeating Numbers 18:12-13) commands that the “first fruits” of the harvest from the land were to be brought “to the house of the Lord yearly.”
- Second, Nehemiah 10:36 (repeating Numbers 18:15-18) commands that the “firstborn” of all clean animals were to be brought to “the house of our God.”

## Did the Apostle Paul Teach Tithing to the Church?

- Third, Nehemiah 10:37a commands that the “first” and the best of dough, fruit trees, new wine, and oil be brought to “the chambers of the house of our God.”
- Fourth, Nehemiah 10:37b (repeating Numbers 18:21-24) clearly commands that the tithes were to be brought not to the storehouse, but to the Levitical cities, the farming communities, or the rural towns, where the Levites lived while not taking their turns “waiting” as singers or gatekeepers in the temple. “And the tithes of our ground [bring] unto the Levites, that the same Levites might have the tithe in all the cities of our tillage.” This fact, saints of God, reveals a *fatal flaw* in the usual interpretation of Malachi 3:1.
- Fifth, Nehemiah 10:38 (repeating Numbers 18:26) commands “the tenth of the tithes,” that is the “tithe of the tithes” to be brought “to the house of our God, and to the chambers of the storehouse,” or treasure house—not the “whole” tithe, or “all” of the tithe, but only the priest’s portion of the tenth of the tithe!

Now that is interesting! You never hear that percentage from the tithe teachers do you? That’s because the master manipulators are hiding something. That something, truth be told, would reveal who’s robbing whom. Nevertheless, it is clear from comparing all of these texts that the *only* part of the tithe that was commanded to be brought into the storehouse was the tenth of the tithe.

Nehemiah 10:35-38 says that Israel “year by year,” or annually, brought *all* of the priests’ portions, except their tenth of the tithe, directly to the temple storehouse. It also says they brought *all* of the tithe directly to the Levites in their rural towns.

## Introduction

“Well,” you may ask, “if the *whole* tithe went to the Levites in their cities and did not go to the temple storehouse in Jerusalem, then what does Malachi 3:10 really mean?”

Since Malachi 3:6-7 has already reminded us that God does not change in regard to His covenant relationship with Israel, then we must conclude that God was not changing the ordinance of tithing found in Numbers 18:21-24. The only logical conclusion remaining is consistent with the evidence that the Lord God is still speaking only to the priests in Malachi 1:6, and especially 2:1: “And now, O ye priests, this commandment is for you.” According to Nehemiah 10:38, the priests had assisted the Levites in collecting the tithes. They had followed up to “bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house.” Therefore, the *whole* tithe of Malachi 3:10 only refers to all of the priests’ share of the tenth of the tithe and their year’s “poor tithe.”

Christian tithe-teachers *cannot* and (will not) accept this conclusion. Accepting it would be an admission that ninety percent of the Levites’ portion, *all* of the festival tithe, and *all* of the poor tithe was to stay *outside of the storehouse* and be completely consumed by ordinary people. Even if new covenant tithing were correct, the meaning of Malachi 3:10 forbids its use to command ordinary church members to bring all of their tithes into the so-called storehouse of the church. Once again my brothers and sisters, listen to what our Lord has said to Aaron:

Behold, I have given the children of Levi all the tithes in Israel.

(Num. 18:21 NKJV)

Then the Lord spoke to Moses, saying, “Speak thus to the Levites, and say to them: ‘When you take from the children of Israel the tithes which I have given you from

## Did the Apostle Paul Teach Tithing to the Church?

them [not what they gave to Him] as your inheritance, then you shall offer up a heave offering of it to the LORD, a tenth of the tithe.’

(Num. 18:25 KJV)

Do you now understand, saints, that these are not my words, but the words of the Lord? John MacArthur, pastor, author, and teacher, in the notes from his study Bible said, “The Levites received the tithes from the people. This was their source of income and compensation for their tabernacle service. As the Levites themselves received the tithe, they were also required to present a tithe (a tenth) of what they received to the Lord.”

Besides John MacArthur, there are a few who oppose this New Testament fallacy: Lewis Sperry Chafer (founded Dallas Theological Seminary in 1624), John Walvoord, F.F. Bruce, James Darby, J. Vernon McGee, Charles Ryrie, Dwight L. Moody, and my friend Russell E. Kelly, Ph.D. None of whom I knew or heard of, when the Spirit of Truth revealed this fallacy to me, that year, that month, that day, that hour that minute, that second, when I was studying the book of Malachi.

Before I conclude with my final words of truth, I would like for you all to ponder some of these jaw-dropping testimonies as a result of my book, *Did the Apostle Paul Teach Tithing to the Church*” Why this title? This was not the title that I chose. I thought that, *Why the Apostle Paul Didn’t Teach Tithing to the Church* would have been a more appropriate title. Yet, the “Spirit of Truth” (John 14:17, 15:26, 16:13) appointed me to change it. I did not understand why at first, until He revealed to me that one could say, “That is your opinion.”

*Did the Apostle Paul Teach Tithing to the Church?* is a question that is from above, the Head of the Church Himself,

## Introduction

not flesh and blood. Stay with me and you will understand. These are the words of the apostle Paul:

But I make known to you, brethren, that the gospel [good news] which was preached by me is not according to man. For I neither received it from man, nor was I taught it, but it came through the revelation of Jesus Christ.

(Gal.1:11-12 NKJV)

That's why, when I ask the so-called tithing teachers that one question, they are in check. If they say Paul taught it to the Gentiles to whom he was sent, then they would have to show when and where; hence their dilemma. For, if Paul taught this false doctrine, then they would have to acknowledge or confess that the Head of the Church instructed him to do so, and that would be extremely foolish. Why would Christ become a curse for us on the cross and then curse us for not tithing according to the commandments of men? Since the Old Covenant followers were not required and/or could not pay tithes, the Lord *never* accused them of robbing Him nor did He threaten to curse them. Was that for the new covenant saints only?

Also, teachers unfamiliar with scripture have many fooled into thinking that Abraham's tithe was the Lord's. Far from it, my friend, for that was part of the pagan customs.

Then, the deceivers throw in Genesis 28:22 about Jacob's vow. If the Lord really needed or required a tenth or a tithe before He would have asked for it, why did the Lord not mention it when He reminded Jacob of where he made a vow unto Him (Gen.31:13)?

Think about it. The new covenant is about grace giving from one's heart, by faith, not threats and a guilty conscience (2 Cor.9:7). Verse 6 really is clear on what you decide to give, which according to God will be the result of one's return. Giving is part of the new nature that we have received.

## Did the Apostle Paul Teach Tithing to the Church?

In other words, it's all about our love of the Lord to give and promote and spread the gospel (Luke 6:38). Give and it shall be legalism, not faith, which would not be Paul's gospel. Paul's gospel?

In the day when God will judge the secrets of men by Jesus Christ, according to my gospel.

(Rom. 2:16 NKJV)

Now to Him that is of power to stablish you according to my gospel.

(Rom.16:25 KJV)

Remember that Jesus Christ of the seed of David was raised from the dead according to my gospel.

(2 Tim. 2:8 KJV)

For the apostle Paul was the only apostle sent to the Gentiles. He said, "I am the apostle of the Gentiles, I magnify mine office" (Rom. 11:13 KJV). (See also Rom. 15:16,16:4; Gal. 2:8; Eph.3:1; 1 Tim. 2:7; 2 Tim. 1:11.)

The author of the book of Hebrews (which was not Paul; compare Heb. 2:3 with Gal.1:12) wrote to the Hebrews:

And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren . . ."

(Heb. 7:5 KJV)

Now we that are the sons of God by redemption by the atoning blood of Jesus, who has made us to be kings and priest.

(Rev. 1:6 KJV)

## Introduction

Do we really have a commandment to take tithes of the children of the promise, according to a law? And what law would that be? Is it the law of Christ, the law of faith, or the law of the Spirit, or the law of righteousness; how about the perfect law of liberty, or the royal law? Those who teach this so-called New Testament tithing system are really in trouble with the Head of the Church and are too blind and proud to see it. All opposition against this truth is futile and they know it. That is why there is a code of silence concerning this false doctrine when they are asked, “Did the apostle Paul teach tithing to the church?”

I will conclude with these testimonies that I mentioned earlier:

The Lord opened the door for me to be the guest on a local, weekly talk show named “Keeping it Real” where for four weeks the topic was focused on my book *Did the Apostle Paul Teach Tithing to the Church?* The host of the program asked if there were any pastors, or teachers of the gospel that would like to come on the show and refute my teaching on this taboo doctrine. Listen saints, *not one* who deceives and misleads the flock would show up, *not one!*

Here in Gastonia, NC my family and I attended one of the largest Baptist churches in the city. The pastor never ever asked for tithes and offerings during the collection of the funds, only when someone wanted to become a member. Of course, I gave him and his co-pastor a copy of my book and they agreed to get back to me on the subject. They never mentioned it after seeing me again and again.

Included in this scenario is a guest speaker, Alex McFarland, the author of a book on apologetics, and a very good speaker on the subject (so I thought). I asked him, “Do you believe in tithing?” He replied that he did. Heals refused to get back to me after I gave him a copy of my book. Oh my . . .

## Did the Apostle Paul Teach Tithing to the Church?

This is the last of many that I could share with you my friends. Dr. Russell Kelly, author of the book, *Should the Church Teach Tithing*, came up from Georgia to North Carolina, to join me in a Bible conference to which I was invited. Now, again, Dr. Kelly and I never knew one another prior to the publication of our books, his in 2000 and mine in 2001, but the Lord brought us together through a mutual brother through the Internet. When it was time for me to speak, Dr. Kelly spoke prior to my teaching that afternoon. Saints, many minds and eyes were enlightened. One pastor did not like the fact that I mentioned the ten pastors whom I had contacted, but never even attempted to refute the Word, interesting huh?

In closing, saints, never stop supporting your local church and giving to the work of the gospel for the laborer is worthy of his hire (Luke 10:7), especially because of your love for Christ, our Lord, who paid the ultimate price to redeem with His precious blood.

Because of Truth,  
Minister Jonathan Kithcart

## The Response From Pastors' Wives

This is a more personal thought and reflection of the truth of this issue before us. It is as personal as Paul withstanding Peter for his dissimulation (Gal. 2:11-14). After a few years of not hearing a response from all the pastors and preachers/teachers, except for Dr. Frederick K.C. Price, I took the initiative to contact some of the pastor's wives by sending them a copy of my book to get their take on if the apostle Paul taught tithing to the church.

Most of them responded with gratitude and thanks for such a wonderful book. At that point, I became conscious of them patronizing me and not addressing the question. I responded to one well-known pastor's wife this way:

Thank you for your note of appreciation and thoughtfulness, but like so many ministers and minister's wives that I sent my book to, I've yet to receive an answer to the question that the Head of the church had me to ask: Did he or didn't he (the apostle Paul) teach tithing to the Gentiles to whom he was sent? If he did, where is it in the Word, especially in the Book of Acts or any of his epistles? And if he didn't teach tithing to the New Testament saints, then tell me why are so many erroneously teaching this to the saints today? I hope and trust that it will not take as long for you to respond to this dilemma as it did to thank me for my book. God bless.

Because of Truth,  
Minister Kithcart

This was this pastor's wife's response. (Believe me, you are not ready for this, saints):

I do not care if the Apostle Paul taught tithing or not. If I were you, I would not be concerned about what others

## Did the Apostle Paul Teach Tithing to the Church?

teach concerning tithing. I would only do what I am led to do. I did not read your book because tithing is for me.

Wow, unbelievable! What a shame, saints. There was not even one scripture to support this perverted unscriptural doctrine of men.

### Commandments and Tradition of Men

This article appeared in the *Boston Globe*, April 20, 2001:

#### CHURCH MEMBERS UPSET BY ULTIMATUM OVER TITHING

BOSTON—The letter had the threatening tone of a bill collector, but it wasn't from a credit card or utility company demanding past due payments. It was from a church. Nearly half the members of the Holy Tabernacle Church of God in Christ Apostolic received letters warning them to pay tithes to the church or else get booted, according to *The Boston Globe*.

Alfreda Moore, the church's executive secretary, wrote to more than 200 congregants, telling them they were late in paying tithes. She warned members they had 30 days to make payments by check or money order. "Please be advised that you are in default in the payment of tithes to the Holy Tabernacle Church of God in Christ Inc. for a period in excess of 90 days. The newspaper quoted the letter as saying. The letter warned that if the money isn't paid, "all privileges of membership in the church will be immediately suspended."

"My spirit just kind of broke," said Sandra Smith Cosby, a daughter of the church's founder who received the letter last month. "Our job is to bring people in not kick them out," she said.

## Introduction

Again, what a shame that doctrines of devils have been running rampage in our places of worship today. It gets worse with these pastors and teachers who ignorantly mishandle the Word of God. What does the Head of the church, our Lord and Savior think about this? “Not everyone that says Lord, Lord” . . .

### Non-Tithers Kicked Out

I also thought this would be an eye-opener for the body of Christ to see how badly this tithe reaper is acting:

Gary Newsum, one of my colleagues and friends, as well as Dr. Kelly’s, has studied the subject of tithing for over twenty-eight years from nearly every angle that he could, in order to get a full and proper perspective on all facets of the tithe. He has studied it biblically, historically, and archaeologically, and also from the perspective of the Jews (both modern and ancient), Christians, pro-tithers, anti-tithers, Baptist, Catholics, and most major denominations (including the Mormons). He’s also studied many ancient documents in depth, like the Dead Sea Scrolls, the Apocrypha, the Mishnah and Talmud, Josephus, the early church fathers, and the writings of the Protestant reformers. This is some of his research for his up-and-coming book that he shared with me.

There are some who won’t even allow men and women to minister in their churches if they’re not faithful tithers. Some even have reports that tell them such things. As Creflo A. Dollar Jr. wrote: “There are non-tithing people who get up in the morning to experience a sweet hour of prayer and my question to you is, why? God is not in your hour, and it certainly isn’t sweet if He is not there. Non-tithing people come to church, lifting up holy hands during praise service because they want to get in the presence of God. Don’t you understand that He’s not there? In our church, we don’t have praise team members who

## Did the Apostle Paul Teach Tithing to the Church?

are not tithers. We have a report that tells us such things. We don't want any praise team person trying to lead us into God's presence, when they've already been kicked out. They're not connected to God. I don't want some God-robber trying to lead the congregation into worship."

This is Gary Newsum's take on Dollar's desperate hermeneutics:

And so, in some places, men and women are barred from singing, being praise team members, or performing other necessary tasks within the church, simply because they're not tithers. But is this really fair? Let's think about it. In the Old Testament, the singers and the musicians were usually *Levitical* singers and musicians and most of the workers and assistants in the Temple complex were Levites, not priest. Even the lowly doormen were Levites (1 Chron.6:16-48;9:33; 15:16-24; 23:3-5; 1 Chron. 25; 26:12-19; 2 Chron. 5:11-14; 8:14, etc.). So if we spiritualized the Old Testament passages more accurately, wouldn't our praise team members, musicians, ushers, deacons, Sunday School teachers, nursery workers, and other church assistants actually be the rightful recipients of our tithe? After all, aren't these people, even more so than our pastors, the ones who most closely resemble the office and ministry of the Levites? So, rather than dishonoring our deacons, singers, and praise team members for not tithing, shouldn't ministers instead—if they really wanted to spiritualize the Old Testament more accurately—have given these people the tithe rather than requiring tithes from them?

On April 27, 2000, I, Jonathan Kithcart, received a letter from the staff of Pastors Creflo and Taffi Dollar, instructing me how to pay my tithes according to Malachi 3:10. I e-mailed them back with, of course, the question of the hour: Did the apostle Paul teach tithing to the church? And, of course, they invoked the fifth via a code of silence.

## Strange Doctrines

The Word of God instructs us regarding gifts to the church:

And He gave some, apostles; and some, prophets; and some, evangelists; and some, pastors and teachers; for the perfecting of the saints, for the work of the ministry, for the edifying of the body of Christ.

(Eph. 4:11-12 KJV)

That being said, God instructs us to:

Study to show thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing the word of truth.

(2 Tim. 2:15 KJV)

And that:

All scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness: that the man of God may be perfect, throughly furnished unto all good works.

(2 Tim. 3:16-17)

The Word of the Lord tell us all:

That we henceforth be no more children, tossed to and fro, and carried about with every wind of doctrine, by the sleight of men, and cunning craftiness, whereby they lie in wait to deceive.

(Eph.4:14 KJV)

I refer to the tithe teachers as M & M—Master Manipulators as they lie in wait to deceive.

## Did the Apostle Paul Teach Tithing to the Church?

The writer of the book of Hebrews, instructs the Jewish saints like this:

Be not carried about with divers [various] and strange doctrines.

(Heb. 13:9)

Let's look at this New Testament tithing system, saints, and then I believe the eyes of your understanding will be enlightened.

One very important point is to know that this tithing doctrine is like a *rope of deception*. It is intertwined with the law of Moses, grace giving, and pagan customs (Abraham's tithe) plus the commandments of men. It is extremely cult-like with the religious line of, "*God said*," which is true only when this lines up the Word of God, line upon line, precept upon precept.

Whom shall He teach knowledge? and whom shall he make to understand doctrine?

(Isa.28:9-10 KJV)

Listen saints,

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.

(Lev. 27:30)

The tithe was the Lord's. It was the tithe of the Promised Land, not any other place on earth. Let's look and understand what He did with it.

The Lord spoke to Aaron:

## Introduction

And, behold, I have given the children of Levi all the tenth in Israel . . .

(Num. 18:21 KJV)

And the Lord spoke unto Moses, saying, Thus speak unto the Levites, and say unto them, When you take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up a heave offering of it for the LORD, even a tenth part of the tithe.

(Num. 18:25-26 KJV)

This was not spoken to the children of the promise, or the children of the resurrection, or the children of the light. How much was required from them for the Lord? A tenth of all the tithe; that's all that our Lord wanted or required. But in our churches today the tithe of the tithe is not even mentioned! Strange doctrine, indeed. And what about the “the year of tithing?”

When you have finished laying aside all the tithe of you increase in the third year—the year of tithing—and have given it to the Levite, the stranger, the fatherless, and the widow, so that they may eat within your gates and be filled, then you shall say before the LORD your God: I have removed the holy tithe from my house, and also have given them to the Levite, the stranger, the fatherless, and the widow, according to all Your commandments which You have commanded me . . .

(Deut. 26:12-13 NKJV)

And what about the tithe for the poor, the fatherless, the widow and the stranger (Gentiles)? In our churches today the tithe is not for them, it's from them! Strange doctrine, my friends. Remember what our Lord said concerning the law and the tithe:

## Did the Apostle Paul Teach Tithing to the Church?

These are the commandments, which the Lord commanded Moses for the children of Israel in Mount Sinai.  
(Lev. 27:34 KJV)

The tithe preachers and teachers are so eager to take you to Malachi 3:10. This has absolutely nothing to do with the Church of Jesus Christ. If it did why would our Lord tell us:

Remember ye the law of Moses my servant, which I commanded unto Him in Horeb for all Israel, with the statutes and judgments.

(Mal. 4:4 KJV)

Strange doctrine indeed. Show me the money. The Lord only required money in exchange for the tithe in Deut.14:22-26. But look at verse 26 about the tithe money, saints. It says, “And you shall spend that money for whatever your heart desires” (NKJV). You will never hear that from the pulpit, huh? This was one of the three tithes of Israel, not the main tithe for the Levites in which the Lord required a tithe of the tithe for the priest and the house of the Lord (Num.18:26; Neh.10:38).

Some tithe reapers teach that we should tithe every week from our paychecks, bonus checks, welfare checks, retirement checks, refunds from income checks, vacation checks, and don't forget the social security checks. Dr. Kelly revealed to me that some go into retirement homes to get tithes from the elderly.

Oh my, this is strange doctrine, my friends, that is not from the Lord for the saints. Grace giving is more superior according to 1 Corinthians 9:6-9. Compare this with Deuteronomy 16:17. The apostle Paul said:

## Introduction

For if there is first a willing mind, it is accepted according to what one has, and not according to what he does not have.

(2 Cor. 8:12 NKJV)

Pastor and author, John MacArthur, says on this verse that, “Paul spoke of a readiness and eagerness to give. God is most concerned with the heart attitude of the giver, not the amount that he gives (cf. 9:7; Mark 12:41-44); according to what one has. Whatever one has is the resource out of what he should give. That is why there is no set amounts or percentages for giving anywhere in the New Testament.”

Here is something to ponder on: if the apostle Paul taught tithing to the church, it would have really been something far stranger for him to make a new law of tithing from the Jews to the stranger (Gentiles), to the Jewish Christians in Jerusalem from the gentiles at Corinth (1 Cor.16:1-4). That is exactly why, when I ask these hypocrites if the apostle Paul taught tithing to the church, they give a strange look, or don't respond at all, though some have poorly attempted to justify their stand for this perversion of the Scriptures. It's apathy to the highest degree.

Where is the law of liberty—the glorious liberty of the children of God in this New Testament tithing system (Rom.8:21)? It's all about the law of grace and not the law of this so-called New Testament tithing system! The apostle Peter said:

While they promise them liberty, they themselves are the servants of corruption: for of whom a man is overcome, of the same is he brought in bondage.

(2 Pet. 2:19 KJV)

Paul said “Now the Lord is that Spirit: and where the Spirit of the Lord is, there is liberty” (2 Cor.3:17 KJV). No

## Did the Apostle Paul Teach Tithing to the Church?

specific percentage for giving to the Lord's work is specified in the New Testament. Furthermore, the Word of God tells us to:

Stand fast therefore in the liberty where with Christ hath made us free, and be not entangled again with the yoke of bondage.

(Gal. 5:1 KJV)

I don't think that these tithing teachers fear the Lord. They need to look back at the consequences of those who disobeyed the Lord. When He told the Jews to proclaim liberty to those at Jerusalem, they proclaimed liberty, but turned back from it and had to pay a terrible price (see Jer.34:8-22).

You see, my brothers and sisters, the effect that it had on the name of the Lord because of not letting the people enjoy their freedom and liberty. The Lord said they polluted, or profaned His name (Jer. 34:16). What do you think that those who teach this so-called New Testament tithing system are doing? They pull scriptures from the book of Malachi to convict the hearts and minds of those whom Christ has set free. What kind of God have they created? The Lord's law, which was given to Moses, clearly revealed that everyone under that law was not required to pay tithes. In fact, the tithe taxation as well as the festive tithe for the poor and widowed, fatherless and stranger was for them, as well as the year of tithing (see Deut. 26:12). Did the Lord accuse them of robbing Him? Or did the Lord threaten to curse them if they didn't observe the law of tithing?

Why would the God of heaven curse us after His Son became a curse for us? We are His children by the law that He freed us from, unless we are cursed by the law of Christ, or the law of the Spirit. How absurd, and again what a strange doctrine!

## Introduction

Paul said, “But thou hast fully known my doctrine” (2 Tim. 3:10 KJV). Let’s take a mental, scriptural and logical sidebar, if you will, and consider this: After listening to Paul speak, “Festus said with a loud voice, Paul, thou art beside thyself; much learning doth make thee mad” (Acts 26:24 KJV) *Good company indeed!* (See John 10:20.) This was all because of the doctrine from above.

What do you think the Jews would have said, or done if the apostle Paul started teaching the Gentiles this New Testament tithing system as part of his doctrine? First of all, it is law that the tithe had to come from the land given to the Jews by the Lord (Lev.27:30-34). How strange it would have been for the Gentiles to attempt to observe this with no temple, not taking the tithe off the land, but money each Sunday as they worshiped in their homes (Rom. 16:5; 1 Cor.16:19; Col. 4:15 and Philem.2. For you see, saints, there was no structural meeting place at the time, as the Romans were not having that. In fact, there were no church buildings until after AD 300 under Constantine.

### Gross or Net

One of the crafty teachings of this strange doctrine is that we should tithe from our gross pay, and that the Lord should get His from, or off the top; some ignorantly use the first fruit thought to arrest our hearts and minds. In fact, it was the tenth animal that went under the rod, not the first. Besides, saints, first fruits have absolutely nothing to do with the tithe. I’ve learned in this ministry that most of the saints and churchgoers consider whatever amount they give, as their tithe. Please don’t ask them, “How do you know that it’s a tenth?”

Or is it a tenth from their gross or net? What kind of calculations do they use? When someone says, “Well, I just can’t afford to tithe,” then the manipulators will say, “You

## Did the Apostle Paul Teach Tithing to the Church?

can't afford not to tithe." Where is the compassion in that, my friends, when the economy is not doing well, jobs are few, pay is lowered, or the times are just hard?

Consider this, my brothers and sisters, when our Lord called for a famine in the land because of disobedience, how could the people tithe then (Jer.24:10, 52:6; Luke 4:25)? There was great famine, as well as many other times in scripture.

The tithe is so important to these blind deceivers that some put it above the atoning blood of Christ. They say, "If you don't tithe, you can't get into heaven." The Lord is my witness, this is really said. They don't pay attention to what our Lord warned us:

But if any provide not for his own, and specially for those of his own house, he has denied the faith, and is worse than an infidel.

(1 Tim. 5:8 kjv)

Wow! That's a slap in the face to the manipulators!

There was an article in the newspaper some years ago that I think that you will find quite interesting. In the faith section of the *Gaston Gazette* here in Gastonia NC, anyone can write in to Billy Graham and share his or her thoughts and concerns. Of course, this article caught my attention:

Don't feel guilty for making a cutback in tithing.

Dear Mr. Graham: My wife and I have always tried to be generous in giving money to our church and other groups but I just lost my job and I don't see how I can keep it up. Would it be wrong to cut down on our giving? M.K.

DEAR M.K.: God understands your situation, and if it's necessary for you to cut back on your giving for a time, then you shouldn't feel guilty.

## Introduction

The article goes on to comfort M.K. and quoted 2 Corinthians 8:2-3 to him.

Now, let me point out here, my friends, this response was from The Billy Graham Evangelistic Association and not from Dr. Graham personally. Dr. Graham believes in the so-called New Testament tithing system as well. (What a shame.)

The apostle Paul said five times that he would not have us to be ignorant or unaware. Remember the question that the Spirit of Truth had me ask the church leaders: Did the apostle Paul teach tithing to the church? If the Head of the church did not command it, who did? The answer? These are the commandments of men that our Lord spoke of in the gospels (Matt. 15:9 and Mark 7:7) and the epistles (Col. 2:22 and Titus 1:14). Paul said:

If any man think himself to be a prophet, or spiritual, let him acknowledge that the things that I write to you are the commandments of the Lord. But if any man be ignorant, let him be ignorant.

(1 Cor. 14:37-38 KJV)

This reminds me of when Jesus' disciples came and said to Him, "Do You know that the Pharisees were offended when they heard this saying?" But He answered and said, "Every plant which My heavenly Father has not planted will be uprooted. Let them alone. They are blind leaders of the blind. And if the blind leads the blind, both will fall into a ditch."

(Matt. 15:12-14 NKJV)

## The Wisdom and Understanding of a Fourth Type of Tithe

This tithe is a very interesting—*a tenth*. God mentioned this to the Israelites through the prophet Samuel, when they

rejected Him from being their King (1 Sam. 12:12). For the Lord did reign over them (1 Sam 8:7). From where did their soon-to-be-king Saul, a shy person (1 Sam. 10:22), learn to require a tenth of his people? (1 Sam. 8:15,17). It is plain to see from the three tithes of the law, that the Lord *never* required such! So, tell me saints, where did Saul get this example of a tithe to put his people under. The answer is— are you ready for this—the surrounding pagan kingdoms!

This is the very tenth that Jacob spoke of in Genesis 28:22. Now you may be wondering: “How did you come to that conclusion, Minister Kithcart?” I will tell you, saints of the living God, remember Jacob’s vow? At that time, not even the name of the nation of Israel existed (Gen. 35:10), let alone the law of tithing for that nation. Look at Genesis 31:13. God did mention Jacob’s vow, but not the tenth, simply because there was no law or requirement for a tithe *until* after the children of Israel, the whole nation, which was a “kingdom of priests” (Ex. 19:5-6) worshiped the golden calf (Ex. 32:1-35).

For you see, there was no need for a tithe. The tenth that Jacob spoke of was not of the Lord. The word *tenth* is mentioned seventy-four times in the Old Testament. Out of these seventy-four times, three of them are from the Hebrew word *asar*. Jacob used it first, then the Lord spoke of it twice (1 Sam. 8:15,17).

I researched the word *tenth* in the *Theological Wordbook of the Old Testament* by R. Laird Harris, Gleason L. Archer, Jr. and Bruce K. Waltke, and this is what it said regarding the word “tenth”:

. . . 1 Sam 8:15,17 in Samuels warning of the taxation policies likely to be instituted with the coming kingdom, the word is used, perhaps with some irony, of the oppressive taxation of a king (a common practice in the ancient near east).

I told you it would be interesting, for the truth always is, especially when strange doctrine is being exposed.

### Abraham's Tithe

This is another stumbling block that the tithing advocates use to promote their stand for tithing in the local church. I must admit it was for me for a while before I did some research. I couldn't figure out why Abraham never observed a tithe before or after this one occasion in Genesis 14. My colleague Dr. Russ Kelly, Ph.D. explains it like this:

Be honest with yourself and God's Word here! Common sense tells us that the ten percent of verse 20 cannot be defined as Abraham's voluntary worship of the Most High God if the ninety percent of verse 21 is controlled by a demanding Arab law! The most likely and obvious reason that Abraham tithed to Melchizedek was the mandatory Arab war custom which required a tenth of the spoils of war be given to the local ruler. Abraham did not *choose* to freely tithe in order to proclaim that Melchizedek was a priest of his God—otherwise, the reasoning for verse 21 is contradictory. This fact simply cannot be ignored. *This is why this tithe that Abraham observed was not from above.*

### Spoils of War Rules under Moses and David: Comparing Spoil-Tithes to Spoil-Tithe: Numbers 31

Verse 21 and Eleazar then said to the men of war which went to the battle, this is the ordinance of the law which the Lord commanded Moses. [Verses 22-25 discuss purification rites of spoils and persons after babble from chapter 19].

Simply put the spoils of war commanded under the law were vastly different from Abraham's. For the priest received 1/500<sup>th</sup> not a tenth and the Levites received more 1/50<sup>th</sup> (v.27-29).

## Summary: Abraham's Tithe is Not an Example for Christians to Follow

Some believe that this text demonstrates that tithing is commanded to the New Testament Church because it existed before the law, just as marriage was before the law. But this comparison is not valid. Marriage preceded the law, was included in it, and was also repeated after the law. However, tithing, Sabbath observance and unclean foods also preceded the law, were included in it, but were not repeated after Calvary as commandments to the Church.

### Abraham's Spoils of War Were:

**ONE:** Not commanded of the Lord, but an observance of a common pagan custom.

**TWO:** Not his own personal property, but only the spoils of war from unbelievers.

**THREE:** Not a Mosaic holy land tithe; he returned 100 percent to Canaanites.

**FOUR:** Not a means of wealth through Arab law keeping.

**FIVE:** Not quoted to support tithing for Hebrews or Christians.

**SIX:** Not a condition of receiving from God's blessings promised through faith in surrounding chapters.

### Final Thoughts on the Tithe of Abram

I, Jonathan Kithcart, am a child of Abraham, as well as are all faith-believing saints, because of the redemption we have in Christ Jesus, our Lord.

Know ye therefore that they which are of faith, the same are the children of Abraham.

(Gal.3:7-9 KJV)

## Introduction

*But, I am not a child of Abram, the uncircumcised Hebrew* (Gen. 14:13) for our Lord had not made the covenant with Abram until after he gave a pagan tithe to Melchizedek, king of Salem (Gen. 15:18; 17:4-5).

Again I say, never stop supporting the gospel of Christ, but you don't have to give what you don't have. But if you don't have much, give what you can. By faith, how great is your love and faith for Him who was rich, yet for our sakes became poor, that we through His poverty might be made rich. Don't believe the manipulators who say that you are robbing God for He never accused the poor, the strangers, the widows or the fatherless of such. Would He have accused Abram of robbing Him by not giving a tithe to Melchizedek, or threaten to curse Abram for not tithing the pagan custom of spoils of war, which He had even established until the law of Moses? Think about it and may His grace be with you.



# Table of Contents



## Chapter One

Commission and Letter to Ten Ministries - 39

## Chapter Two

The Dilemma Facing Christian Ministers - 51

## Chapter Three

Tithing in the Wilderness and Canaan - 55

## Chapter Four

Financing the Work of Christian Organizations - 59

## Chapter five

The Pharisees and Tithing - 69

## Chapter Six

Early Christian Beliefs - 73

Chapter Seven

First Minister's Response - 79

Chapter Eight

Old Testament of Jerusalem Bible - 85

Chapter Nine

A Friend and Teacher's Comments on Tithing - 87

Chapter Ten

Second Response From Minister's Staff Person - 91

Chapter Eleven

Third Response From Minister's Staff Person - 101

Chapter Twelve

Fourth Response From Minister's Staff Person - 105

Chapter Thirteen

Final Thoughts and the Word - 111

## Chapter One

# Commission and Letter to Ten Ministries



**M**y initial intent was to write a thesis on the subject of tithing to a few ministers. Afterward, the Spirit moved me to get started on a book in order to send copies of my thesis to ten ministers. I eagerly anticipated their response, at the same time being a bit fearful of what these great men of God would think of me and my writings. Would they take me seriously, or not? After all, they had their justifications and verses of what they felt and thought, whereas I felt very strongly they were not according to the soundness of the Word. Thankfully, the Holy Spirit gave me confidence that the Word of God was with me.

One of the ten responded; staff members from three of the others sent a letter attempting to justify the tithing system in the church, which I am sure you will also find very interesting, not to mention misleading and unfounded in the truth of the Word of the living God and His Son, the Head of the church. I knew the men to whom I'd written had huge ministries and that they were busy about the work of the Lord world wide. Still, the ones who didn't care to respond could have at least sent a note along the

## Did the Apostle Paul Teach Tithing to the Church?

lines, “We will get back to you on this subject at a later date, Minister Kithcart.” Perhaps they really thought, “Oh no, here’s another wacko God robber!” So I invite you to take this journey with me to know and understand the truth and the will of the Head of the church, Who has also appointed me to this matter.

This is basically the letter that I sent them although some statements and truths were added after not hearing from most of them:

Dear Sir

I am writing in concern about the so-called tithing in and for the church. Being a minister myself, I’ve studied the Word for some time now. Would you please help me understand precisely where in the gospels or the epistles of the New Testament that tithing became a law or commandment from our Lord Jesus concerning the church, of which He is the Head. And where is the hint of a curse on those that He laid His life down for, if they don’t tithe as it was required in the law? I believe we can agree that not everything the Lord said to the Jews pertains to the church and vice versa.

The Lord was speaking to “this whole nation” in Malachi 3:9. The body of believers (i.e. the church) is mainly concerned with understanding how God felt about Judah’s hypocrisy and treachery after their return from exile, in short sins against Him, in chapters 1–3, and about the prophecy concerning Elijah the prophet to the earth from heaven (4:5, 6). Israel asked the Lord eight questions: ch.1:2, 6, 7, ch.2:1, 17 and ch.3: 7, 8, 13.

Yet, the church is seemingly blind to this. Perhaps it would shed too much light on what is happening today. One question arrests the mind and conscience: *Will a man rob God?*

Malachi 3:9 is a real yoke setter for the unlearned: “You are cursed with a curse.” There is no way for a redeemed blood-bought child to be cursed while being an heir of God, and joint-heir to His Son. Do the curses of 2:2 and 4:6 apply also to the church?

And if you think the book of Malachi has nothing to do with the Law, think again and look at 2:6 (*law* of truth), v.7 (seek the *law*) v.8 (at the *law*), v.9 (in the *law*) and chapter 4:4 (remember the *Law* of Moses, My servant). We as Christians should never have to be reminded of transgressions that resulted in curses. Worthy of our attention are the words spoken by the prophet John the Baptist. “For the Law was given by Moses, but grace and truth came by way of Jesus Christ” (John 1:17). Nevertheless some refuse to honor the words of the apostle Paul when he said, “For Christ is the end of the law for righteousness to everyone that believes” (Rom. 10:4). The next verse is also interesting.

In Christian theology, the Mosaic Law is usually divided into the three parts: the ceremonial, the moral and the judicial. The Ten Commandments comprise the moral part. The ceremonial part regulated the worship of Israel. The judicial part pertained to the rights between men. However, the Law should be viewed as a unit: “For whoever keeps the whole law and yet stumbles at one point is guilty of breaking all of it” (Deut. 27:26; James 2:10; Gal. 3:10). “Therefore by the deeds of the law there shall no flesh be justified in His sight” (Rom. 3:20).

The apostle Paul also mentioned in his letter to the church at Galatia: “Knowing that a man is not justified by the works of the law, but by the faith of Jesus Christ, even we have believed in Jesus Christ, that we might be justified by the faith of Christ, and not by the works of the law: for by the works of the law shall no flesh be justified” (Gal. 2:16). He also told them that were being duped back under the law, “that no man is justified by

## Did the Apostle Paul Teach Tithing to the Church?

the law in the sight of God, it is evident: for, the just shall live by faith” (3:11). I wonder, when the apostle Paul became a Jew (1 Cor. 9:20) did he remind them of the law of tithing? What do you think?

In the Sermon on the Mount, Christ demonstrated His deity by issuing several commands that supersede the Law. Six times He repeated the following couplet about various Mosaic commands: “You have heard that it was said . . . But I tell you . . .” (Matt. 5:21–22, 27–28, 31–32, 33–34, 38–39, 43–44). Each time, He raised the standard of the Mosaic Law above that which was perceived to that which was intended.

His final command fully encapsulated the intent of the Law—holiness: “Be perfect, therefore, as your heavenly Father is perfect” (Matt. 5:48). However, perfection was impossible under the Law. Therefore, Christ came as a priest in the order of Melchizedek. “If perfection could have been attained through the Levitical priesthood . . . Why was there still need for another priest to come—one in the order of Melchizedek, not in the order of Aaron?” (Heb. 7:11)

The tithe, therefore, as a component of the Mosaic Law that was never restated as part of the law of Christ, and does not apply to Christians. “While not requiring a tithe of believers today, the New Testament does speak of God’s blessing on those who give generously to the needs of the church and especially to those who labor in the Word.” (*The Bible Knowledge Commentary: Old Testament*, John F. Walwood, Roy B. Zuck, p. 1585.) “Tithing is not taught in the New Testament as an obligation for the Christian under grace. . . . Because we are not under the law, but under grace, Christian giving must not be made a matter of legalistic obligation, lest we fall into the error of Galatianism.” (*The New Treasury of Scripture Knowledge*, Jerome Smith, p. 1152.)

Again, the absence of a command for tithing does not relieve Christians of the responsibility to give. Rather, Christians are held to the higher law of stewardship, acknowledging that everything we have is a gift from God and being willing to give it up at any moment that Christ commands (Matt. 19:21).

It's not a part of the Father's plan of salvation to save us and call us with an holy calling (2 Tim. 1:9) and then turn around and curse us, as His children ("After His Son was made to be a curse for us" Gal. 3:13), if we don't adhere to a monetary system that He Himself has not even taught. In fact, the only mentions of one being cursed are: "if any preaches another gospel (Gal. 1:8, 9); and those who are not His children (2 Peter 2:14).

We simply do not serve that type of God Who would sacrifice His only begotten Son and then turn around and curse us if we do not calculate a certain amount of our wages. Our heavenly Father loves us much more than we could ever imagine, for we were once His enemies, yet "we were reconciled to God by the death of His Son much more being reconciled we shall be saved by His life" (Rom. 5:10). This was never in God's plan for the children of the kingdom of heaven.

Yet, there are some who would have us believe this untruth. "Bring ye all the tithes into the storehouse," was about storage of crops and grains. There are some today who teach that the local church is God's storehouse, which I will focus on later. In the book of Genesis 14:20, tithing was first mentioned when Abram gave tithes to Melchizedek after returning from war. We are fully aware that the tithe did not originate with the law. Notice it said he *gave*, not paid. This is only one account; another incident involved Jacob. Chapter 28:20–28 states that Jacob made a vow of giving a tithe of ten percent to God, *if* God would be with him. He really didn't trust God, even after God said He would not leave

## Did the Apostle Paul Teach Tithing to the Church?

him in his dream (vs. 15,16). Should the vow Jacob made be an example of tithing for the church? I don't think so.

Let us look closer at this account. We know that Jacob made a vow; it wasn't a moral obligation or law, for a vow would make former meaningless. When God arrested Jacob's heart and mind to the matter, He didn't remind Jacob of a moral obligation or some sort of law, but to the vow that he vowed unto the Lord God of his fathers. Listen to these words: "I am the God of Bethel, where thou anointed the pillar, and where thou vowed a vow unto Me: Now arise, get thee out from this land, and return unto the land of thy kindred" (Gen. 31:13). You see, if Jacob had not made this vow unto God, it would not have been required of him. So we can plainly see this cannot be an example to the church of the new covenant today.

These accounts in Genesis were freewill acts because there were no written laws or commandments at the time. The tithe in Israel consisted of one-tenth of the increase of herds and flocks, in addition to all yearly produce. This offering, which constituted rent or feudal fee, was sacred to Yahwah God. Certain Scriptures suggest that these tithes consisted of ten percent of all that *remained after* "the first of the first-fruits." According to James 1:18 and 1 Corinthians 15:20–23, we as believers we are considered a kind of firstfruit. The word offerings in Malachi 3:18 is the Hebrew word *t'rumh* (ter-oo-maw) meaning tribute-gift, heave offering (shoulder), oblation offering. The same word is used in Exodus 30:11–16 and is defined as money (one half shekel), which was an offering unto the Lord to make atonement for the soul.

Now let us look at how our Lord instructed us to give by using the example of Pharisees' concern of tax money collections (Matt. 22:17–22). This was the temple

tax to be paid yearly by every Jew. When the Jews inquired of our Lord concerning tribute money why did they not also inquire about tithes? Also when the Jews confronted our Lord concerning that which was to be paid to Caesar, Jesus instructed them to pay what is due to Caesar, and to render unto God the things that are due to God. Truly they could have asked Him did He pay tithes; perhaps it was a sabbatical year in which no tithes were paid (Exod. 23:10–11; Lev. 25; Deut. 15). Our Lord Himself paid tribute for the service of the temple. Having no desire to offend, Jesus instructed Peter on what to do in Matthew 24:27. We know that Jesus Christ is our atonement, according to Romans 5:11.

Elsewhere the Lord said: “Give and it shall be given unto you; pressed down, and shaken together and running over, shall men give unto your bosom; for the same measure that you mete [deal out] shall be measured to you again” (Luke 6:38). Why is there no mention of the windows of heaven being opened here, even though both are being mentioned during the tithe and offering call? Some will mention that the tithe is holy unto the Lord in Leviticus 27:30, but neglect verse 34, which tells us precisely to whom the Lord God is giving this command. What about what the Lord God considered most holy unto Him? We don’t see any of these things mentioned in the new covenant such as: The *altar* (Exod. 29:36,37), *place* (Exod. 26:33,34), *meat offering* (Lev. 6:17,25,29), *sin* and *trespass offering* (7:1–7) and the *showbread* (24:5–9). Should what was considered holy by God supersede that which was most holy? (Just a thought.) Think for yourself, child of the living God: Do you really think that God our heavenly Father holds what He said about the commandment of the tithe to Israel (being holy) as more to Him than His view of us as His temple, which is holy unto Him? (1 Cor. 3:16,17; 6:19,20; Eph. 1:4; Col. 3:12; 1 Thess.

## Did the Apostle Paul Teach Tithing to the Church?

5:27; 2 Tim. 1:9; Heb. 3:1; 1 Peter 1:15,16; 2:5,9; 2 Peter 1:21).

But this is the real eye opener: Remember Malachi 4:4? This is the law the Lord was referring to, for Horeb and Mt. Sinai are one and the same; also notice Deuteronomy 1:5,6; this law is the very one the Lord is referring to in Malachi 4:4. (See for yourself whether this is of the law or grace.)

Dr. Ernest L. Martin, author of *The Tithing Dilemma*, has spent forty years studying the teachings of the Bible. He is a professional theologian whose adult years have been constantly involved in the academic study of all biblical subjects. Dr. Martin has taught history for twelve years at a college in England, been the chairman of the department of theology at another in California, and has supervised over 450 college students at a major archaeological excavation in Jerusalem. This subject on tithing has been very confusing to most of the laity. Dr. Martin said: "This is because preachers, priests and evangelists have misused (indeed, they have abused) the laws of tithing. . . ."

Chapter three of his book is titled "Jews Do Not Tithe Today." It begins like this: "Thankfully, Jewish theologians know better than their Christian counterparts. They are well aware that only Levites have the right to receive tithe of the people. After all, the Jewish leaders have the Old Testament as their Scripture and that's what it commands. And since there is no temple in existence (and consequently no ordained Levites or priest serving in a temple), then a major factor in fulfilling the laws of tithing does not exist in our modern world" (p.13). The Jewish rabbi that Dr. Martin spoke with concerning the tithe explained that "though he was the chief rabbi of his synagogue, he was not a Levite. He said that he was descended from the tribe of Judah and was thereby not eligible to receive tithe."

The same disqualification applied to even Christ Jesus while He was on earth, since He was also reckoned as having come from the tribe of Judah. This same restriction was applicable to the activities of the apostle Peter (because he was as well from Judah) and it applied to the apostle Paul (because he was from the tribe of Benjamin). “Neither Christ nor those apostles were Levites, so they were disqualified from receiving any part of the biblical tithe. It is just that simple. And listen, if Christ, Peter and Paul did not use the biblical tithe for any of their work in the teaching the gospel, Christian ministers today should not use the biblical tithe either. The Jewish religious authorities are wise enough to read what the Word of God states about the tithe and, thankfully, they abide in it. But our Gentile preachers and priests care very little what the biblical texts actually state and go merrily on their way by devising their own laws of tithing, which are different from those of the Bible” (p.13, 14). [Sobering huh?]

“Tithing is of the biblical law. But so is circumcision and so is the sacrificing of animals. Does this mean that Christians today should ritualistically circumcise their children or sacrifice animals because these laws were ordained in the Bible? Most Christians would not think such Old Testament legislation obligatory for Christians who live in this age. And the Bible makes it clear that such ritualistic practices are not required any longer.

Tithing, however, has been looked on differently by many people, especially by certain Christian ministers who need ready money supply to operate their organizations. It is often argued that God still demands tithing and that a person who does not give a tenth of his income for the maintenance of a Christian ministry is stealing from God. (By the way “tithe” is an old English word which simply means “tenth.”) Ministers who use such threats do not have the slightest biblical authority to

## Did the Apostle Paul Teach Tithing to the Church?

sustain their dogmatic assertions. The tithing laws of the Bible are no more valid today for Christians than the act of offering animal sacrifices. Indeed, even if all the legal factors governing the tithing laws were in force today, Christian ministers would still not have any authority from God to use a penny of such funds for their ministerial functions.

Let us face the issue squarely without beating around the bush. The Bible makes it clear (from the time of Moses onward) that Israelites were to pay tithe. But in doing so, they were strictly ordered to pay the tithe (the tenth) to one group of people and one group only. To whom was the tithe to be paid? They were the Levites who, among other things, ministered in the temple. Note Numbers 18:21: "And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service of the tabernacle of the congregation." It was made abundantly plain that the biblical tithe was to be paid to the tribe of Levi, one of the twelve tribes of ancient Israel. In this initial law of tithing no one had the slightest authority to receive that tithe. Even Christ Jesus, while He was teaching on earth, did not use (nor did He demand) a penny of biblical tithe to fund His teaching activities or those of His apostles. After all, our Lord was descended in an adoptive way from Judah (Heb. 7:14); He was not a Levite. This made Him ineligible to receive any part of the biblical tithe that was ordained for use by the Levites at the time of Moses. For this reason Christ did not use any tithe money to support His ministry.

The central fact was this: Only members of the tribe of Levi were at first ordained in the Bible to receive the tithe. The Levites in turn were to give one tenth of that to the priests (Num. 18: 25–28), who did not tithe at all. In our modern age, however, even the Levites and priests are disqualified from receiving any biblical tithe because there is no official body of men functioning as Levites.

Since there is no temple in existence, there are also no Levites or priests serving in the temple. The tithe at first was brought into play by Moses to maintain the service of the temple. With no temple, the major factor for tithe paying does not exist as far as biblical laws of tithing are concerned. For preachers and church leaders to change the direction of paying the tithe from the temple to the service of a Christian ministry is to do so without any authority whatsoever from God. In fact to use the tithing laws in a manner not sanctioned by the Word of God is to sin against biblical law. And that is what the preachers, priests and evangelist are doing today.

Let me give a modern example of how they violate the law of God. Now, we are told in the Bible to pay all of our debts to whom any debt is due. Suppose a person bought a refrigerator from Sears and Roebuck and was presented with a bill each day to pay on his debt until it was paid. This would be a reasonable thing to do, but suppose this person had a falling out with Sears half way through the payment schedule and the person refused to pay them what was owed to Sears. On one of the bills he might write: "I am trading at K-Mart from now on and I will be paying them the remainder of the money I owe you for that refrigerator." Not only would Sears not like that, but they could take the person to court and make him pay off his debt to the party to whom the debt is owed.

It is the same thing in paying the biblical tithe. A person must pay the Levites the debt owed to them and not pay it to K-Mart. No one has the right to choose to whom they pay the tithe that God has ordained to be paid to the Levites. Recall that a squabble came up in the time of Moses over who were to be the priests. Korah and his group felt they had the right to be priests just like Aaron and his sons, but God made Israel see very plainly that He chooses people to perform a job and to

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be paid for it; no other person has the privilege to claim that right (Num. 16:1–50). Korah and his group found out that God does not like other people usurping the role of his ordained Levitical priests. It is time that the preachers and evangelists today ought to heed the teaching of this example of Korah and refrain from collecting tithes that belongs to the Levites.”