

# **EATING SACRED COWS**

## **A Closer Look at Tithing**



**by Graeme Carlé**

*"And behold, two of them were going that very day to a village named Emmaus, which was about seven miles from Jerusalem...and it came about that while they were conversing and discussing, Jesus Himself approached, and began travelling with them....And beginning with Moses and with all the prophets, He explained to them the things concerning Himself in all the Scriptures" (Luke 24: 13-15, 27)*

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"... and you shall eat in the presence of the Lord your God...  
the tithe of your grain, your new wine, your oil and the  
first born of your herd and your flock in order that you may  
learn to fear the Lord your God always"

(Deut 14:23)

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## Foreword

This study began as a much shorter discussion paper written in about 1981 to be considered amongst the leaders of the church to which I was committed for the eight years I lived in Christchurch. The church held tithing as a tenet of faith and we were asked to examine in turn all our church beliefs, so this was written to be discussed among friends and fellow workers. Since that time, the issue has come up many times in many places and the original study has been responded to, revised several times and circulated by photocopies, but I would like to improve the argument put forward - hence this publication.

I realise that in challenging the present general understanding of tithing that I am not just dealing with a doctrine but calling into question a major source of funding for church ministries and projects. This of course will cause some, especially those who are relying on consistent tithing, to want to avoid the discussion, fearing that people will stop giving if given half an excuse. If, however, what I'm saying is true and therefore the revealed will of God then we don't have to be anxious about provision because our heavenly Father knows our needs. What we should be concerned with then is surely not money but the will of God, knowing that if we get that right everything else, which includes how people give, will work out. This assurance of provision, as contained within Jesus's command to seek first His kingdom and His way of doing things, is just as surely for the leaders of churches and projects as for the people of those churches.

I sincerely make this case not to cause contention but because I believe truth will always be more liberating and fruitful than tradition and I would urge the reader to emulate the Berean Jews of whom it is testified:

**"Now these were more noble-minded than those in Thessalonica, for they received the word with great eagerness, examining the Scriptures daily, to see whether these things were so"**

**(Acts 17:11)**

If you find that I am wrong, in whole or in part, I want to assure you that I actively welcome further discussion and correction, and I would like to thank and acknowledge those who have already offered corrections and advice, especially David Lee for his constant encouragement and constructive criticism and the late Tom Marshall for his comments on my maths.

Graeme Carlé  
Wellington

## The Purpose of This Study

It is my intention to show that there has been much misunderstanding of tithing, not only of what God requires of us today but even of what He used to require of Israel under the law of Moses. Although some Christians do not tithe at all, most of the evangelical and Pentecostal denominations teach that we should all set aside 10% of all income we receive and give it to the Lord's work. Some in the older, more traditional denominations give this to their church; others there give to "storehouses", defined as the more "alive" churches or ministries from which they receive most of their spiritual food. Some tithe on gross income (i.e. before tax or any other deductions) so that they are giving the Lord the first slice of the pie, while others tithe on their net income (i.e. after tax and/or other deductions) as they consider that is the amount they actually receive.

Which is the will of God? Is it perhaps an individual conscience issue with no single answer, so that we should take the Romans 14 approach of letting "each be fully convinced in his own mind"? No, because I believe there is a single answer. I also want to counter what I believe is undue coercion and legalism in the church of God and I'm sure there will be some surprise at the extent of it. For example, here in New Zealand I have come across the teaching of 30% "tithing", the setting aside of three distinct tithes - one for the church or minister, the second to pay for conferences, and the third given away to the needy.

Even amongst respected Christian leaders there is confusion over tithing. I was personally stirred to study it because I heard a very well-known Bible teacher, and one I greatly respect, Dr Derek Prince, state that he was afraid not to tithe because he believed he would receive a curse if he didn't. He based this on Malachi 3:8-9. I have since heard he may have modified his stance although I have not been able to confirm this. Knowing therefore that there are strong allies to whom we can look to confirm almost any view, we need to tread carefully, but I also know the issue can be decided quite firmly if only we bother to dig a bit deeper.

Most importantly, we have to counter any misunderstanding because there was to be a revelation of the character of God in the Mosaic practice of tithing; any misunderstanding of that practice therefore means we miss out on the revelation.

## **Extra Biblical Sources**

How do the Jews view tithing? Some claim that since Josephus the Jewish historian wrote about 30% tithing he validates that view. However modern Jewish scholarship, besides regarding Josephus as unreliable, doesn't bear this out. For example, the authoritative Encyclopaedia Judaica mentions two uses of the one tithe: the first tithe (ma'aser ri'shan) was to be given to the Levites and the second tithe (ma'aser shani) was to be consumed in Jerusalem, carefully noting these were not simultaneous.

In trying to discover present-day Jewish practice by discussion with our local rabbi, I found that as many as there are different degrees of belief within Judaism there are different practices of tithing. Some hold that since tithing was primarily an offering of the fruits of the land of promise, it can only be practised by those resident in Israel. Some friends of the rabbi, I think in New York, considered that feeding bread to the ducks at the park fulfills this part of the Law since it is the giving away of grain!

Dealing with Christian tithing, the Encyclopaedia Americana states:

"It was not practised in the early Christian church but gradually became common (in the Roman Catholic church in western Europe) by the 6th Century. The Council of Tours in 567 and the 2nd Council of Macon in 585 advocated tithing. Made obligatory by civil law in the Carolingian empire in 765 and in England in the 10th Century ...

The Reformation did not abolish tithing and the practice was continued in the Roman Catholic church and in Protestant countries ... (until it was) gradually replaced by other forms of taxation. The Roman Catholic church still prescribes tithes in countries where they are sanctioned by law, and some Protestant bodies consider tithes obligatory.”

The Church of Jesus Christ of Latter Day Saints, or Mormons as they are usually known, which claims to be the restored early church and was formed in the latter part of last century, also considers the tithe obligatory.

The Encyclopaedia Britannica points out however :

“The eastern Orthodox churches never accepted the idea of tithes and Orthodox church members have never paid them.”

To summarise then, modern-day Jewish scholarship says the Law of Moses teaches tithing for two purposes at different times but the outworking is apparently left very much to individual conscience. The Roman Catholic church advocated it as least as long ago as the sixth century while the eastern Orthodox churches, with similar antiquity, never accepted the idea. The Reformation maintained the Catholic practice unchanged and Protestant churches today have differing views, some believing that all must tithe and some that it is up to each individual to decide.

Since therefore there is no resolution of the issue outside the Scriptures, we must look carefully into all of the Scriptures, if we are to resolve it to our personal satisfaction.

# The Old Testament



## Abraham's Tithe

The first mention of tithing is in Genesis when Abraham, returning home with the spoils of a battle, met Melchizedek the priest-king of Salem:

**“And he (Abraham) gave him (Melchizedek) a tenth of all”**  
(Gen 14:20)

Right here we come up against a major obstacle, a teaching that for many has obscured the whole issue. From this incident it is taught:

- i) Abraham predated Moses by some four hundred years so tithing was established before the Law and therefore apart from it
- ii) Christians are not under the Law of Moses but are still to follow Abraham's example in tithing

There are two serious flaws in this approach. Firstly, those who teach this principle have to ignore other practices of Abraham which were just as surely established before the Law and yet are not for Christians. What, for example, of circumcision “in the flesh of your foreskin” (Gen 17:11)? This was clearly the most important practice of Abraham, being the condition of the whole Abrahamic covenant (Gen 17:9-14), established before and apart from the Law, yet do those teaching tithing also advocate physical circumcision? In the Early Church, some of the Pharisees certainly did (Acts 15:50) and were strongly withstood by the apostle Paul (Gal 5:1-12). And what of animal sacrifices? Abraham offered animal sacrifices before and apart from the Law (Gen 12:8, 22:7). Do these teachers today advocate we offer these? Of course not, and I would agree with them (Hebrews 10:1-10). Then there is the issue of Abraham's concubines (Gen 25:6)...

So while the first of the above propositions is true and valid, the second is false. In all sixty six New Testament references to Abraham, the ONLY practice of his we are told to follow is having faith (e.g. Rom 4:11 & 16,



Gal 3:6-10). Some may still argue that we can infer a requirement to tithe from Hebrews 7:8, and we will look at that passage carefully later, but the point remains, there are no more New Testament commandments to tithe based on Abraham's example than there are to be physically circumcised, to offer animals as sacrifices, or to take concubines.

The second serious flaw in this approach to Abraham's tithe is that Genesis does not explicitly tell us the purpose of the tithe, nor its frequency. As far as we know, Abraham only did it the once, from the spoils of a battle, and Melchizedek blessed him on that occasion. In Hebrews 7:1-8, where we are given the divine commentary on the significance of this meeting, there is no mention of it being a regular occurrence and the ordinary inference is that it only happened once. Basing the practice of tithing on this incident then, we could give away one tenth of a particular increase in our wealth and then stop!

As to the purpose of the tithe, again Genesis tells us nothing explicitly. We can infer it was in response to Melchizedek's ministry as a priest when he brought out bread and wine for Abraham and blessed him (Hebrews 7 confirms that by telling us that this tithe proved that Melchizedek's priesthood is superior to that of Abraham's son, Levi). However, now that even the newest Christian believer belongs to "the royal priesthood" (1 Peter 2:9), being in Christ who "forever" is of "the order of Melchizedek" (Heb 5:6), every Christian should therefore be RECEIVING tithes! Those teaching that we all need to follow Abraham's example of tithing surely need to explain why we all are not to follow Melchizedek's example of receiving them.

Actually Abraham was offering "first-fruits", which as we will see later was always given to the priests, and chose a tenth of his recent gain to show his thankfulness to God. Unfortunately, this only complicates the issue further. Under the Law of Moses, which is the only place we are given any explanation of these things, "first-fruit" offerings and tithes were

different. They were given by different groups of people to different groups of people and for different reasons. There is therefore much room for misunderstanding in this whole area so let's leave Abraham and "first-fruits" for now and see what the Scriptures do teach us plainly about tithing.

## **Jacob**

After Abraham, the second mention of this practice in the Old Testament is where his grandson, Jacob, vowed:

**"...of all that Thou dost give me I will surely give a tenth to Thee"  
(Gen 28:22)**

At least here we can find evidence for a system of tithing rather than a one-off event. Again it appears to be voluntary, probably a thanksgiving offering since Jacob's vow is conditional on God's helping him (vs 20-21), but again there are no details as to how Jacob gave it - whether he offered it directly to God as a burnt offering, gave it to one of His servants like Melchizedek, gave it in the name of the Lord to the poor, or disposed of it some other way. If it was a thanksgiving offering, a portion was burnt, a portion was given to a priest and a portion was eaten by the giver (Lev 3:3-4, 7:14-18).

## **The Law of Moses**

### **a) Tithing Explained**

It was not until the Law, four hundred years later, that tithing became mandatory or a general requirement for the people of God and it is only in the Law that the use of the tithe is actually explained. So if we want to understand tithing, we have no choice but to study the Law, and here we will find another major flaw in what is being taught today.

The main purpose of the tithe was not to support the Levites, as is taught at present, but it was to provide the Israelites themselves with the feast for the Feast of Tabernacles (also known as the Feast of the Ingathering. See Exodus 23:16 and 34:22). To put it into modern terminology, it was holiday pay! Two out of every three years the tithe was not given away but was eaten by the tither and his household in the keeping of the Feast and was to be enjoyed in the presence of God in Jerusalem. It was only in the third year the tithe was given away. As we look at the Scriptures we will see that modern Jewish scholarship is right: although only one tithe was taken, it was used for two distinct purposes, as the Encyclopaedia Judaica says.

Let us turn to Deuteronomy 12:5-19. The tithes, along with the votive, free-will, first-fruits and heave offerings, were to be brought to Jerusalem and there eaten BY THE TITHER, and shared with others:

**“.. you shall eat them before the Lord your God... you and your son and daughter, and... your servants, and the Levite” (vs 18)**

This is more clearly spelled out in Deuteronomy 14:22-27:

**“You shall surely tithe.. and you shall eat in the presence of the Lord your God ... the tithe of your grain, your new wine, your oil and the first-born of your herd and of your flock...” (vs 22-23)**

And if you as the tither lived too far away from Jerusalem to transport your tithe there, you were to sell it, take the money to Jerusalem and there buy “whatever your heart desires” (this is stated twice in case you don’t believe it the first time) and there “eat in the presence of the Lord your God and rejoice, you and your household” (verse 26). Of course the Jewish household consisted of not only the children and the servants but was also extended

to include the local Levites, widows, orphans and strangers. All were to partake and enjoy; verse 27 here particularly mentions including the Levites because they didn't have a harvest to celebrate in this way.

## **b) The Feast of Tabernacles**

For any who may not know, the Feast of Tabernacles (some translations use the name "Booths") was a week long festival (plus an extra sabbath) when families were to leave the security of their homes, travel to Jerusalem, and there live in temporary shelters (tabernacles or booths) made of "the foliage of beautiful trees". This part of the Feast was to remind all succeeding generations "that I had the sons of Israel live in booths when I brought them out from the land of Egypt" (Lev 23:40 & 43). It was, if you like, a camping holiday. It was to be kept in the seventh month, "at the end of the (agricultural) year, when you gather in the fruit of your labours from the field" (Ex 23:16), so the other part of the Feast was to celebrate the ingathering of the harvest:

**".. you shall rejoice in your feast, you and your son and your daughter and your male and female servants and the Levite and the stranger and the orphan and the widow who are in your towns (i.e. your neighbours). Seven days you shall celebrate.. (in Jerusalem), because the Lord your God will bless you in all your produce and in all the work of your hands, so that you shall be altogether joyful"**

**(Deut 16:14-15)**

In other words, this first use of the tithe consisted of every household at harvest-end setting apart a tenth of all the produce of the year and taking it to Jerusalem to celebrate the goodness of God. The year's hard work was over, now they were to relax and enjoy the fruits of their labour and God's provision, indulging the legitimate desires of their hearts "in the presence of the Lord". The family having known the stress of the work were now to know the pleasure, and no-one was to be left looking on as an outsider;

they were to include neighbours who had no harvest. This was in sharp contrast to the fertility rites and the festivals of greed, immorality and drunkenness of the neighbouring countries as well as of the preceding Canaanite peoples.

### **c) The Third Year**

Now consider the second use of the tithe. In Deuteronomy 14:28-29 the Israelites are told:

**“At the end of every third year you shall bring out all the tithe of your produce in that year, and shall deposit it in your gates. And the Levite, because he has no portion or inheritance among you, and the alien, the orphan and the widow who are in your gates, shall come and eat and be satisfied, in order that the Lord your God may bless you in all the work of your hand which you do.”**

So we see that every third year the Levite, along with the alien, orphan and widow, received the whole tithe, not in Jerusalem at the Feast, but in the towns where they were living. This is restated in Deuteronomy 26:

**“When you have finished tithing all the tithe of your increase in the third year, the year of tithing, then you shall give it to the Levite, to the stranger, to the orphan and to the widow that they may eat in your towns and be satisfied.**

**And you shall say before the Lord your God, ‘I have removed the sacred portion from my house, and also have given it to the Levite and the alien, the orphan and the widow, according to all Thy commandments which Thou has commanded me’ ...”**

**(vs 12 & 13)**

Notice in verse 12, the third year is called “the year of tithing” since this was the only year the whole tithe was given away. In verse 13, this latter

tithe is called “the sacred portion” i.e. it was the Lord’s. The significance of this portion must not be underrated since it provided the physical means by which God would provide for those who looked to Him for their physical sustenance: the Levite, the stranger, the orphan and the widow. In taking away the rights of the Levites to “an inheritance in the land” and to “own any portion among Israel”, God had promised them:

**“I am your portion and your inheritance among the sons of Israel”** (Num 18:20)

He needed to give them an income since He had taken away their ability to earn one otherwise. It was also more than moral support He gave when it says:

**“The Lord protects the stranger; He supports the fatherless and the widow”** (Psalm 146:9)

Accordingly, the Levites, aliens/strangers/refugees, widows and orphans all partook of the “sacred portion”, the portion of the Lord.

Some may say “But what about that verse where the Lord says “to the sons of Levi ... I have given all the tithe in Israel for an inheritance” (Num 18:21-28). Doesn’t that mean Levi received all tithes?”. No, because in the rest of that passage in Numbers, the tithe given to the Levites is described as “the tithe of the sons of Israel, which they offer as an offering to the Lord”, or in other words “the sacred portion”. This description in Numbers only fits the third year tithe as we have just read in Deuteronomy 26:13, “I have removed the sacred portion from my house, and also have given it ...”

#### **d) The Differences**

To summarise then the differences between the two uses of the tithe, in normal years (i.e. the first two) the tithe was:

- (i) taken to Jerusalem
- (ii) eaten by the tither and his household and shared with those who had no harvest to celebrate
- (iii) an abundant provision to celebrate the harvest festival while the people were away from their homes and living in the temporary shelters erected for the duration of the Feast.

In the third year, the year of tithing, the tithe was:

- (i) placed in the gates of the cities, towns and villages
- (ii) given in its entirety to those without an inheritance
- (iii) a normal provision for their daily sustenance while living at home.

This plainly shows that even under the Law, tithing was not the automatic giving away of one tenth of all increase and that the support of the Levites and others was actually the secondary purpose. When it came to the eating of sacred cows, as in our title, and the rest of the tithes, God gave all of Israel a portion and they each needed to know which was for them and which was not, lest they took someone else's.

## **e) Holiday Pay for the Tither**

The primary purpose of the tithe was to provide "holiday pay", abundant holiday fare for the Israelites, showing that God has a wonderfully generous attitude towards His people, and why not? We ourselves in New Zealand society today have the same by our civil law, so why begrudge Israel, and why begrudge God His generosity? Most income earners in New Zealand have three weeks annual leave plus another two weeks statutory holidays (two days at Christmas, two at New Year, two at Easter, one at Waitangi Day, Anzac Day, Anniversary Day, Queens Birthday and Labour Day). In my own case, having worked for my secular employer for over four years,

I am entitled to four weeks annual leave and this is not unusual. My wife as a nurse is entitled to six weeks annual leave due to the stress of nursing. So the norm in New Zealand is at least five or six weeks holiday per year, which is between 9.6 and 11.5 per cent, ALL OF WHICH WE ARE PAID FOR. We receive that in our hands to spend during our holidays, surely a close equivalent to Israel's 10 per cent, so that every time we go on our "secular" holidays we are enjoying the benefit of a tithe!

We will soon examine why God made this holiday provision for His people, but first let's consider the other major effects of the tithe not being given away for two out of three years: the effect on the Levites and the effect on the widows, orphans and aliens.

## **f) Effect on the Levites**

The obvious question is, would the Levites have received enough if they had only received the third year tithe?

The not quite so obvious answer is yes, because if they had received the tithe every year, they would have received THREE times the income of everyone else! We tend to think that since Levi was one of twelve variously sized tribes in Israel, the Levites must have made up about a tenth of the nation so that everyone else tithing would make up a fair portion for them. However, they were only ever about one thirtieth at most so that if everyone one else had given them a tithe, they would have received far too much. For those who would like to follow the mathematics of the three censuses of Israel, there is an appendix (A) detailing them. I say "one thirtieth at most" because the actual number of qualifying Levites must have been even less, as can be seen in Appendix A, and the less there were, the greater becomes their portion.

The conclusion is unavoidable: only if the Levites received a tithe every third year would they have received a fair and equal portion with the rest



of the nation. We must not underestimate the importance of this equity, as have some who have told me they didn't see a problem with the Levites getting three times the average income. The Scriptures specifically state that the giving of God's people:

**"is not for the ease of others and for your affliction, but by way of equality"**  
(2 Cor 8:13)

By receiving an equal portion, the Levites would not have been at ease while others were afflicted. A friend of mine, arguing for the Levites receiving a triple portion, referred to the eldest son being given a double portion of a father's inheritance (Deut 21:17) and Levites being as the first-born to the Lord (Num 3:40-41). However, he was then unable to explain why the Levites were to receive a triple portion instead of the double. His argument also ignores the reason for the double portion of the first-born, that he was to provide for his mother at his father's death (John 19:26-27) rather than simply having more for himself.

The fact that the ratio must have been less than 1:30 and the Levite's portion correspondingly larger not only allows for the widows, orphans and aliens to have some of that tithe too (and we consider their situation soon) but also allows for the Levites to give away their tithe of the tithe to the priests (Num 18:26-28) without losing their "equality".

## **g) Third Year Not A Simultaneous Cycle**

The Levites receiving the third year tithe does not mean that they all received no income for two years and then all three years' supply in the third year. The third year was worked out on an individual basis, much like our present-day seven year retaining period of tax records, rather than a simultaneous cycle entered by all of Israel. Since the individual Israelites came into their inheritances at different times, they would be giving tithes

in different years. This also meant the Feast of Tabernacles could be celebrated every year and not just for two years out of three.

## **h) Effect on Widows, Orphans and Aliens**

Tithes never were the main income of widows, orphans and aliens/strangers/ refugees; tithes were an extra so that they too had times of abundance. God had two other ways of providing for them, the first as a temporary measure and the second as a permanent solution. The temporary measure was the gleanings of every harvest. God commanded His people:

**“Now when you reap the harvest of your land, you shall not reap to the very corners of your field, neither shall you gather the gleanings of your harvest. Nor shall you glean your vineyard, nor shall you gather the fallen fruit of your vineyard; you shall leave them for the needy and for the stranger. I am the LORD your God”**  
(Lev 19:9-10. Also Deut 24:19-22)

We can see from the book of Ruth how Naomi as a widow encouraged her Moabite daughter-in-law Ruth, who was a widow and an alien, to glean as the Law prescribed (Ruth 2:2 and 23). There was ample temporary provision for the needy there. We can also see from the Book of Ruth the Lord’s permanent solution: the redeemer. Naomi knew of that and encouraged Ruth there too, to marry Boaz (Ruth 3:1-2, 9 & 13). Rather than supplying just the material goods to meet needs, the Law helped establish relationships; instead of leaving the widow as a widow and the orphan as an orphan, always needing “charity”, God provided a way for them to be reincorporated back into a household. As Psalm 68:5-6 says:

**“A father of the fatherless and a judge for the widows... God makes the solitary to dwell in a house”** (or as the K.J.V. puts it, **“God setteth the solitary in families”**)

## **i) First Fruits**

In concluding this section on the Law of Moses, we need to briefly examine the offering of "first fruits". Just as the "first-born of every womb, both of man... and of every beast that you own" (Ex 13:2 & 12) were to be "sanctified" or devoted to the Lord, so too were the first products of every harvest of "grain, new wine, oil, honey, and of all the produce of the field" (2 Chron 31:5). Before any of the whole nation's grain harvests could be eaten, the sheaf of the first fruits had to be waved before the Lord, two days after Passover (Lev 23:14). The Day of Pentecost, fifty days later, was also known as "the day of the first fruits" (Num 28:26). On that day the high priest had to wave and then eat two loaves of "the bread of the first fruits" (Lev 23:20). The rest of the first fruits, after being devoted to the Lord, were also eaten by the priests (Num 18:12-15, Deut 18:3-4) while the first-born of the clean animals were eaten by everybody (Deut 15:19-20, Num 18:15).

This offering is sometimes confused with "the tithe of all" because of the similarity of what was offered and because they are several times mentioned together (2 Chron 31:5, Neh 10:35-39). However the first fruits differed from the tithes both in their timing and their purpose. First fruits celebrated the beginning of the harvest, in the first month, and when given away were given only to the priests, whereas the first and second year tithes celebrated the end of harvest, in the seventh month, and when given away in the third year were given to those Levites who were not priests and to the needy (Num 18:21, Neh 10:36-37).

The New Testament uses "first fruits" only as a metaphor, of Jesus (1 Cor 15:20 & 23), of the Holy Spirit (Rom 8:23) and of believers (James 1:18), so that we see the first fruits festivals were actually prophetic dramas, perfectly fulfilled on the very days by the resurrection of Jesus and the out-

pouring of the Holy Spirit. The first converts in an area are also described as "first fruits" of the harvest there (1 Cor 16:15). These "first fruits" emphasise that the harvest of earth was only just beginning then; the general resurrection will be the end of the harvest (Rev 14:14-20).

However, the principle of acknowledging God as the source of every material blessing we receive is still seen in the giving of thanks at our meals. Praying in the name of Jesus devotes the food to God as we share it with our "great high priest" (cf Rev 3:20):

**"God has created (foods) to be gratefully shared in by those who believe and know the truth. For everything created by God is good, and nothing is to be rejected, if it is received with gratitude; for it is sanctified by means of the word of God and prayer"**  
(1 Tim 4:35)

The principle of first fruits is also seen in the giving away of wealth according to how we have prospered (1 Cor 16:2 cf Prov 3:9) but we will look at that passage later.

## **The Prophets**

### **a) Amos's Rebuke**

Tithing is only mentioned twice in the prophets, once in Amos and once in Malachi, and on both of these occasions we find confirmation that the tithe was only given away in the third year. Indeed it is not until we have understood this that we can properly understand Amos's rebuke:

**"Enter Bethel and transgress;  
In Gilgal multiply transgression!  
Bring your sacrifices every morning,  
Your tithes every three days...**

For so you love to do, you sons of Israel'  
Declares the LORD God"

(Amos 4:45)

Bethel and Gilgal were the centres of idolatrous worship in the northern kingdom and their fervour for the false gods was such that the Lord enjoins them ironically to give their "tithes every three days", instead of every three years.

## **b) Malachi And The Curse**

We now come to the last, but most commonly quoted, passage on tithing in the Old Testament - Malachi 3:8-12:

**"Will a man rob God? Yet you are robbing Me! But you say, "How have we robbed Thee?" In tithes and contributions. You are cursed with a curse, for you are robbing Me, the whole nation of you! Bring the whole tithe into the storehouse, so that there may be food in My house, and test Me now in this', says the Lord of hosts, 'if I will not open for you the windows of heaven, and pour out for you a blessing until there is no more need. Then I will rebuke the devourer for you, so that it may not destroy the fruits of the ground..."**

What is almost always taught from this passage is that God still requires every believer to give away one tenth of all income (in addition to all other contributions, donations and gifts) and that He will abundantly bless those who do and curse those who don't.

Before we look at the most emotive part of this teaching and its implications for us, as to whether this curse still operates under the New Covenant, let us examine the claim that the "whole tithe" here mentioned, means "one tenth of all income" to be given away.

As must be obvious from the earlier part of this study, not even under the

Old Covenant did God make this general requirement that a tenth of all income be given away. Ironically, this passage from Malachi actually only further confirms the two different uses of the tithe, as we will see, since the tithe referred to here could only be the third year tithe.

Notice the main points in Malachi:

- i) Israel have “robbed God” in His house by withholding tithes and offerings from His house, the temple in Jerusalem.
- ii) Consequently, “the windows of heaven” are closed to them.
- iii) “a curse” is on them and “the fruits of the ground”, their land.
- iv) Israel need to respond by bringing “the whole tithe”.
- v) It was to come to “the storehouse” in the temple.

Now if we compare these points with Deuteronomy 26: 12-15, we find a perfect match and it is here we find the curse actually explained. After the Israelites had given away the third year tithe, they were to pray:

- i) declaring that they had “removed the sacred portion” from their houses and “given it” as instructed.
- ii) calling on God to “look down from Thy holy habitation, from heaven”
- iii) asking Him to “bless Thy people Israel” and to “bless the ground which thou has given us”.

In Malachi we see it is the Israelites' failure to give away this particular tithe that led to the conditions they faced: they had “robbed God” of the sacred portion, “the windows of heaven” were closed, and instead of the blessing they were to claim, they were left with the absence of blessing - they received a curse, both on the people and on the ground. We see then that Malachi 3 simply cannot be properly understood without Deuteronomy 26; the parallels are inescapable.

- iv) Malachi refers to the “whole tithe”; only the third year tithe was wholly given away. In the other two years, the householders' feast was shared with the Levites and the needy

v) God's command through Malachi was to bring the whole tithe "into the storehouse, so that there may be food in My house". The only tithe to reach "My house", that is the temple in Jerusalem, was the the tithe that the Levites brought there.

## **Nehemiah**

We can see from Nehemiah how this tithe got to the storehouse in Jerusalem when he wrote on behalf of the people of Israel:

**"We will bring... the tithe of our ground to the Levites, for the Levites are they who receive tithes in all the rural towns... and the Levites shall bring up the tenth of the tithes to the house of our God, to the chambers of the storehouse" (Neh 10:37-38)**

The ONLY way the tithe could get into "the storehouse" was to be the tithe of the tithes that were given to the Levites in the gates of the cities, towns and villages where they lived; this was the third year tithe and it was from this that the Levites in turn gave a tithe to the priests who were ministering in the temple (Num 18:26-28).

## **Revelation of the Character of God**

It must be abundantly clear by now that there is quite a difference between tithing as it is taught at present and tithing as God instituted it. Beyond all doubt tithing was much more than a means of raising support for the Levites - it was an annual abundant provision for God's people to enjoy a holiday after the hard slog of harvest. But there's more yet. Deuteronomy 14:23 says the tithe was actually "in order that you may learn to fear the

Lord your God always.”

In other words, the practice of tithing was to further teach Israel why God should always be revered; in some way His character would be revealed and that would motivate them to serve Him. It was to be a revelation of the goodness of God and His concern for their wholeness. This revelation can still be sought today in a similar way.

Firstly, His goodness. Not only does God want to be the sole originator of all our works (Ephesians 2:10), but He wants us to appreciate that He alone is the originator of all our holidays and rest-times. Not our Government, nor our employers, as they are simply following His dictates. For me this was a joy to find: God is interested in more than my faith, more than my works, He's interested in all of me, including my holidays and pleasures. I had tended to think of God as reluctantly conceding me time off so that I would be rested and refreshed in order to resume my work for His Kingdom. I now see there is no reluctance in Him but rather an earnest desire for me to have pleasure in my annual holiday. He is a generous and loving master and that certainly makes me love Him and want to serve Him more.

Secondly, the kind of holiday reveals God's concern for our wholeness. On their holiday, He specifically commanded Israel that they were to have whatever their hearts desired, to be enjoyed in His presence (Deut 14:26). This is still true today: our holidays are to be a time when the righteous desires of our hearts are satisfied. God knows that the life of self-denial as should be practised by every professing Christian can wander off His narrow path into the swamps of asceticism and the negation of individual personality. If at no time we can express our individual taste or preference, we become de-personalised. I know from my own experience that if I have no opportunity to fulfill my heart's desire, I lose touch with my own heart.



After a while I don't know anymore what I actually do or don't like because I have been so busy working on what I should or shouldn't like! Hence, I believe, God's allowance for human frailty in the tithe for Israel and His means to ensure that we are fully rounded beings and we know ourselves.

This principle of sometimes allowing the heart's desires for righteous pleasures that are at other times to be denied also applies to our knowing of others. Let me give an example. For some time I worked in a very intensive way with a man called Jim whom I greatly respected but didn't know very well. We would go to an area where for months we would speak and teach, counsel and pray for folk; I well remember that on a two week visit to one place, we had about 50 meetings and appointments and it left us feeling quite burnt out. After a while we found that by insisting on a day off every week, usually Monday, we were actually more effective on the other six. And it was on that seventh day that I began to know more of Jim. On the days that we worked together, I saw and came to greatly respect his dedication, his skills, his discipline to the task and his self-denial, but on our day off, when he could do whatever his heart desired, I finally got to see a hidden part of his personality: he wanted to check out the local fishing and he loved to soak in hot pools. I too love soaking in hot pools so we would find one and soak in it! We found a common enjoyment, which increased our friendship and fellowship, and I learned a lot more of Jim.

Returning then to Israel's tithing, they were to "learn to fear the Lord your God always" by the sheer enjoyment of His provision to them in a time of rest and recreation after a year of the self-discipline and self-denial of work. Seeing afresh His goodness and His concern for their whole being, whether at work or at rest, they would be motivated to serve Him afresh.

## **Confusion of the Old With the New Covenant**

Having now gained a better insight into the Law of Moses, should we now as Christians tithe in this way? We obviously don't have to go to Jerusalem

for the Feast of Tabernacles every year, but do we have to go on our holidays for two years and every third year give away our holiday pay to support a full-time Christian worker? Well, we should if the Holy Spirit tells us that is what He wants us to do, but if He doesn't, we don't have to.

While it is true that tithing was mandatory for Israel under the Old Covenant, the Law of Moses, things changed dramatically under the New. I think we all at some time fail to comprehend some of the differences between the Old and New. I mentioned at the beginning that I have heard Dr Derek Prince state that he is afraid not to tithe because he didn't want to receive the curse. He may have since changed his position on this without my hearing about it, but his words then illustrated this well; a wonderful Christian teacher thinking that non-tithing will bring a curse.

Christians are not blessed or cursed on the basis of tithing or not! On the contrary, placing ourselves under the law, even the law of tithing, will bring us under a curse:

**“For as many as are of the works of the Law are under a curse; for it is written, ‘Cursed is every one who does not abide by all things written in the book of the Law to perform them’”** (Gal 3:10)

One tract published by the Baptists claims that tithing “ALWAYS brings great blessing” (emphasis in the original). This is particularly disturbing, and yet appears to have gone unchallenged, because it claims a direct, causal link between a work of the Law and the blessing of God to Christians. Yet Paul wrote:

**“This is the only thing I want to find out from you: did you receive the Spirit by works of the Law, or by hearing with faith? Are you so foolish? Having begun by the Spirit, are you now being perfected by the flesh?”** (Gal 3:2-3)

Many times, and not just in this area, we do forget and have to answer Paul: “Yes we have been that foolish; we have thought we are blessed by the works of the Law”. So let’s now examine the position for Christians, for those of the New Covenant.

# The New Testament



## All Mentions of Tithing

Tithing is mentioned in the New Testament nine times in all. The first two mentions are almost identical. Matthew 23:23 records Jesus saying:

**“Woe to you, Scribes and Pharisees, hypocrites! For you tithe mint and dill and cummin, and have neglected the weightier provisions of the Law: justice and mercy and faithfulness; but these are the things you should have done without neglecting the others.”**

Luke 11:42 adds that they tithed “every kind of garden herb” but disregarded “the love of God”. So although Jesus rebuked their neglect of justice, love, mercy and faithfulness, He did commend the careful tithing of the Pharisees, for they even tithed food flavouring!

The third mention is the statement of the Pharisee that he paid tithes of all he received (Luke 18:12). At first glance these three seem to endorse Christian tithing because Jesus said: “these things you should have done without neglecting ... the weightier provisions of the law”. But notice to whom He was talking - men under “the provisions of THE LAW”, as He Himself was. What else could He say? Until Jesus died on the cross, thereby bringing in the New Covenant, the Old Covenant was in full force. See for example in Luke 5:14, where Jesus commanded the newly healed leper to “make an offering for your cleansing, just as Moses commanded”.

Those who want Christians to tithe because Jesus encouraged the Pharisees to do so, do they also want Christians to offer animal sacrifices because Jesus commanded the leper to do so? If not, why not? This offering of lambs and birds by cleansed lepers is certainly not now necessary, but equally certainly was, until Jesus died on the cross. He said: “Whoever... annuls one of the least of these commandments (of the Law), and so teaches others, shall be called least in the Kingdom of Heaven ...” because “... not the

smallest letter or stroke shall pass away from the Law, until all is accomplished” (Matthew 5:18-19). So these passages, although they are recorded in what we call the New Testament, are not yet teaching the New Covenant but rather are more carefully explaining the demands of the Old Covenant.

Let’s be very clear about this. It wasn’t until after Jesus had lived a life that perfectly satisfied all the demands of the Law, until He was on the brink of dying on the cross, that He was able to say: “It is finished!” (or accomplished) (John 19:30 and Psalm 22:31). Only then could the New Covenant, established with His blood, come into effect.

The other six mentions of tithing in the New Testament are all in Hebrews 7:4-10:

**“See how great he (Melchizedek) is! Abraham the patriarch gave him a tithe of the spoils. And those descendants of Levi who receive the priestly office have a commandment in the law to take tithes from the people, that is, from their brethren, though these also have come out of the loins of Abraham. But this man who has not their genealogy received tithes from Abraham and blessed him who had the promises. It is beyond dispute that the inferior is blessed by the superior. Here tithes are received by mortal men; there, by one of whom it is testified that he lives. One might even say that Levi himself, who receives tithes, paid tithes through Abraham, for he was still in the loins of his ancestor when Melchizedek met him.”**  
(Revised Standard Version)

The question is, are we here being taught that Christians must tithe? Not for a moment. To put the passage in its context, the whole of chapter seven is assuring the Hebrews of the superiority of the priesthood of Melchizedek, to which Jesus was called, by reminding them of the time when Abraham, the father of all Israelites, gave a tithe to Melchizedek. The quotation points out that since Levi was in the loins of Abraham even the priests, who under

the Law “received tithes” from the rest of the Levites but didn’t give tithes, in this case “paid tithes” to Melchizedek. This is not telling us to tithe. It is telling us Abraham once did and the significance of that action:

**“Here (Israel in the writer’s time) tithes are received by mortal men (the Levites); there (in Canaan in Abraham’s time), by one of whom it is testified that he lives (Melchizedek, as a type of Christ)”.**

So Christ as the receiver in type of that tithe from Levi is seen to hold the superior priesthood. What does this teach us of New Covenant tithing? It is not even mentioned. The tithes referred to are those given to the Levites under the Old, and that given to Melchizedek by Abraham. To summarise:

- i) Tithing is mentioned nine times in the New Testament
- ii) Three times speak of the need of the Jews, who were at that time by the will of God under the Law, to keep the Law
- iii) The other six times are in a passage about an Old Testament incident of giving and establish nothing at all about New Covenant giving.

## **Conspicuous Absences**

If we now look at the many passages that teach specifically about giving under the New Covenant and compare them with the Old Covenant, there are three outstanding features. Firstly, nowhere is tithing even mentioned! Doesn’t it say something that although tithing was carefully and plainly commanded under the Old Covenant, as we have already seen (Lev 27:30-33; Num 18:21-28; Deut 12:5-19, 14:22-29, 26:12-14; Neh 10:34-39), it is TOTALLY ABSENT from ALL New Covenant teachings on giving? It should be noted that in 2 Corinthians alone, we are talking about two whole chapters (8 and 9) containing more verses than the total of all the Old Testament passages quoted above, and there’s at least another forty New

Testament passages (referred to later in “Where To Give - Guidelines”). There is a lot of opportunity there for tithing to at least be mentioned!

Secondly, rebuke for non-payment. In the New Covenant there is no rebuke for non-payment of tithes even though in the Old Covenant it was carefully and powerfully rebuked as we have already seen from Malachi, but consider too Nehemiah:

**“I also discovered that the portions of the Levites had not been given them, so that the Levites and the singers who performed the service had gone away, each to his own field. So I reprimanded the officials... All Judah then brought the tithe (for the Levites who should have been working in the temple)...”** (Nehemiah 13:10-11)

Thirdly, New Covenant behaviour. Not only is tithing absent from New Covenant teaching, but it is also totally absent from the descriptions of how the Early Church gave, even though that is described plainly (Acts 2:45, 4:34-37, 5:1-11, 6:1-6, 20:33-35, 24:17). Surely if tithing is supposed to be the central means of funding the Lord’s work, as is often taught nowadays, we can expect to find some mention of payment or non-payment in the early church, but there is none.

## **The Goal Is An Attitude**

What the New Testament does teach is giving with liberality and sharing, that is, its goal is a generosity of heart rather than the paying of a tax. John wrote that giving is the natural outcome and evidence of loving:

**“But whoever has the world’s goods, and beholds his brother in need and closes his heart against him, how does the love of God abide in him? Little children, let us not love with word or with tongue, but in deed and truth”** (1 John 3:16-18)

Consider Paul’s stated objective as a minister and the major teacher of the



new churches when he wrote to the Philippians commending them:

**“..even in Thessalonica you sent a gift more than once for my needs.  
Not that I seek the gift itself, but I seek for the fruit which  
increases to your account”** (Philippians 4:16-17)

What Paul was looking for was “the fruit” of generosity, evidence that they were growing in Christ, becoming more like Him. This meant at times that Paul himself went without:

**“in hunger and thirst, often without food, in cold and exposure”**  
(2 Cor 11:27)

**“I know how to get along with humble means, and I also know how  
to live in prosperity; in any and every circumstance I have learned  
the secret of being filled and going hungry, both of having abundance  
and suffering need”** (Philippians 4:12)

Paul could have, like the righteous Nehemiah when faced with the needs of the ministers not being met by the people, simply rebuked the Christians for not tithing, yet he only encouraged giving freely:

**“Let each one do just as he purposed in his heart; not grudgingly  
or under compulsion; for God loves a cheerful giver”**  
(2 Cor 9:7)

## **The Wrong Desire For One Rule**

What’s usually the problem at this point is that we as Christians are often looking for one rule that we all have to live by. One rule, such as giving a tenth, keeps things simple; it can be easily learned by asking someone in the church what the will of God is and then we don’t have to look any further to know how we should be living. In other words, we don’t need

to have a personal relationship with God! Fortunately, God seems to know about this and to deliberately thwart our desire.

If we eagerly look for one role model as to how much we should be giving, we may first find Jacob, who as we noted before, vowed to God: "... of all that Thou dost give me I will surely give a tenth to Thee" (Genesis 28:22). So that makes it clear: we should all give one tenth of all our income, that is, we should tithe as it is usually taught today. However, as we read on, we find to our dismay that people reacted differently to the call of Jesus. Zaccheus, a rich man, gave away HALF of his possessions to the poor, as well as making restitution (Luke 19:1-10). Should we all then give away 50% of all we own? No, because we then remember that God's requirement of the "certain ruler.. who was extremely rich" was that he was to "sell ALL you possess, and distribute it to the poor" (Luke 18:18-25). Should we all therefore give away everything we have? Was Zaccheus half-hearted and Jacob a real cheap-skate?

There can never be just one rule. If as stated above, God isn't so much concerned with the gift as with the attitude of heart of the giver, then what He wanted to accomplish in the heart of Zaccheus at that time was achieved by Zaccheus giving away half his possessions, and would only have been achieved in the heart of the rich young ruler by his being willing to give away everything. The will of God in the life of some overly zealous but actually irresponsible disciple who wants to give away everything and then be supported by others, may be that this one is not to give away anything for a while, but instead is to pay his bills and learn faithful, unspectacular, stewardship. Actually I believe God may lead us to do ALL of these at different times in our lives.

The conclusion then, is that the only rule that can apply is not a rule for how much we should give but for a spiritual life-style: we are to give and share or even withhold as God may direct us in each circumstance (e.g. Luke 4:25-26, 22:35-36) and the way in which we do this measures our true

spirituality (Romans 8:14). Accordingly, we must each cultivate our own, personal, relationship with Jesus, to learn to hear His voice and walk in the Spirit of God. Only to the degree that we are listening to and abiding in Him will our lives be fruitful and our giving effective (John 15:4). The decision of how much to give is not left to a system or based on coercion, but rather to the purposing of each individual believer in relation to the perceived need and as a loving response. Perceived needs, however, can be misleading and I believe that today we need to be more careful to listen to the Holy Spirit and consider any prompting in the light of the following New Testament Scriptures to be sure it is Him. We may be in for some more surprises!

## Limited Resources

It is obvious that God has unlimited resources. Seeing this, we Christians can presume that we have too, but consider the parables Jesus told us of what He gives us to use. In Matthew 25:14-30, the man going on the journey gives five talents to one slave, to another two, and to another one, “each according to his own ability.” These talents are limited to the ability of each. The first two slaves then double the amount he gave them while the third refuses to act and hides the talent in the ground.

In Luke 19: 12-27, the nobleman going to receive a kingdom for himself gives his slaves a mina each with instructions to “do business with this” in his absence. One slave makes ten more minas, another five, but again one slave refuses to use it and simply hides it.

In both parables, the masters are disappointed and angry at the last slaves’ refusal to use what they were given. In neither does the master say “Never mind that you’ve wasted all your opportunities - here’s some more,” because by then it’s too late.

Now of course these parables apply to all of our abilities but we can “over-

spiritualise” them to exclude our finances. Let’s apply them to our finances. Over our life-times we simply do not have unlimited money. What we do with what we have is therefore very important to God - if we waste it on self-indulgence, we will be held accountable. If we appear selfless by giving it away but do so without thought or love (1 Cor 13:3), God is not impressed since He gains nothing from our irresponsibility. We should each aim to be the “good and faithful slave”.

Fortunately for us, we do not receive all our talents and minas at once. Every time we receive something, we have a fresh opportunity to be a “good and faithful slave”. How do we do that? By using our limited resources in the ways that God would have us use them and not waste our giving opportunities, even when tempted to within the church of God.

## **A Punishing Tithe**

It is with some trepidation I raise this issue as I know it will be contentious and may be abused by some who hate the church of God. However, we who love the church must not avoid the issue because that only leaves room for our opponents, and we must walk in the light of all the Scriptures.

There was another tithe taken in Israel which God expressly warned them against, and when they ignored His warning, He left them to suffer under it as a punishment. Although this was an Old Testament tithe, there has always been an equivalent in the church, right up to the present day as we will see.

In 1 Samuel 8, the prophet Samuel warned the whole nation of Israel of the consequences of setting up a king over themselves:

**“This will be the procedure of the king who will reign over you...  
He will take a tenth of your seed and of your vineyards... He will**

**take a tenth of your flocks and you yourselves will become his servants”**  
**(1 Sam 8:11,15 & 17)**

This tithe was to provide the king with all the trappings of his power, for his army, to look after his property and for servants in his palace.

**“Nevertheless, the people refused to listen to the voice of Samuel, and they said, ‘No, but there shall be a king over us.’”**  
**(1 Sam 8: 19)**

It is not surprising then, human nature still being what it is, to see that from at least the 6th Century AD, the church denomination which places most store by the kingly authority of its leader should have “advocated tithing” (see again “Extra-Biblical Sources” on page 9, quotation from Encyclopædia Americana). This mistake made by the Roman Catholic Church faithfully followed Israel’s - first the “king”, then the “tithe”, then the armies and the palaces and cathedrals, both for the Pope and his princes, the cardinals and bishops. In Israel, along with these trappings came the king’s harem, Solomon’s leading to his downfall (1 Kings 10: 1-11). This too has been repeated in church history with recurring sexual immorality, especially throughout the Dark Ages.

However, those of us who are Protestant and/or Pentecostal have no place for self-righteousness in that we too have repeated this mistake. It is surely no coincidence that those amongst us most promoting tithing often have building programmes in mind, hold strongly to hierarchial leadership and just as surely fall into immorality. The very structure they are promoting actively draws extra temptations: far more than God would have us face.

What are we saying then? That there is, and always has been, a tithe that God expressly warns us against, being called for by those repeating Israel’s mistake. God allowed the mistake to be made then, and allows it still as punishment for our disobedience to His gentle voice. Part of our suffering

will be a knowledge of lost opportunities to use to maximum effect the limited talents He has given us. If our “talents and minas” are “buried” or “kept put away in a handkerchief”, maintaining church “empires” or unproductive assets, they necessarily will not be available for the work of God and we will individually have to give an account to our Master and Lord when he returns for us.

## **The Lessons of the Old**

How then should we use our talents and minas? Where should we give? Although we are not under the Old Covenant law of tithing, we can still learn from it today, firstly in recognising God’s provision and the benefits of holidays, as in two out of the three years, and secondly, by recalling where God wanted the third year tithe to go. Although the New Covenant does not include tithing to determine HOW MUCH we should give, the New Testament directions as to WHERE to give are identical with the second use of the Old’s tithe. In both covenants there is a consistent loving concern for those without an income: the poor (the widows, orphans and strangers) and the Levites/ministers/missionaries (those who are called to leave other work for the sake of the work of God).

Before we look at the obvious, let us consider the not so obvious.

## **Unrecognised Giving - Loving The Strangers**

One surprise to me was that in one area of giving, there is no actual “handing over” at all and yet it is nonetheless giving: caring for the strangers is not mentioned in monetary terms but in what can actually be more costly in personal terms, that is, in the opening of our homes for hospitality and sharing meals with people to whom we don’t normally relate, for whom we bear no first-hand responsibility or even know. To the astonishment of those who had actually been doing it, Jesus describes at the Resurrection “the blessed of My Father” who had served Him so well, as those who among other things had “**invited in strangers**” (Matthew

25:31-46). There are many in the church today who are already giving freely in this way who don't fully recognise that they are giving according to the will of God and even feel condemned that they aren't contributing much. I spent seven years as an evangelist itinerating around New Zealand and on many occasions and in many places received in this way from folk who, I believe, will be surprised at their reward on that Day. "Strangers" are those who are away from home and unknown and are thereby poor or needy, at least in emotional or social terms if not in financial.

Giving to strangers specifically fits John's description of giving as the natural outcome of loving (1 John 3:16-18) since the Greek word for hospitality is "philoxenia", which means literally "love of strangers". To be hospitable is to be loving and all the saints are commanded to give in this way. Consider the well-loved Hebrews 13:2:

**"Do not neglect to show hospitality to strangers, for by this some have entertained angels without knowing it"**

In Romans 12:13 we are told to literally **"pursue hospitality"** and 1 Peter 4:9 we are urged to **"be hospitable to one another without grumbling"**. God knows it's not easy! John adds that

**"you are acting faithfully** (in showing hospitality to itinerant preachers and teachers) **especially when they are strangers and they bear witness to your love before the church"**

(3 John 5-8 cf 2 John 10-11).

Moreover, hospitality to strangers is a mark of spiritual maturity: a qualification of an elder of the church is that he is to be "hospitable" (Greek philoxenos - loving strangers) (1 Timothy 3:2 & Titus 3:2), and the widow who is to be supported by the church should have shown her willingness to serve the Lord by good works, including **"if she has shown hospitality to strangers"** (1 Timothy 5:10).

Jesus also commanded us:

**“When you give a luncheon or a dinner, do not invite your friends or your brothers or your relatives or rich neighbours, lest they also invite you in return, and repayment come to you.**

**But when you give a banquet, invite the poor, the crippled, the lame, the blind, and you will be blessed, since they do not have the means to repay you; for you will be repaid at the resurrection of the righteous”** (Luke 14:12-14)

Notice here, the meal and hospitality is giving, which if repaid in kind is of course no longer giving. In the time of Jesus, in the absence of the Welfare State, to be physically handicapped and unable to work meant you would have no income. While today in N.Z. our tax system ensures that all have a minimum income, and thus the desperate need disappears, the principle does not diminish. As noted above, our needs are more than just material needs which an income can satisfy; they are also social and emotional, and the giving of love and friendship as shown in hospitality to strangers, the poor and the handicapped remains essential to their (and our) welfare.

We will look at the poor later, but who are our “strangers”, “crippled, blind and lame”? I would suggest our strangers are not only refugees and visitors from overseas but also those who differ from us in race, culture, abilities, age, and income. Our handicapped are not only those who are literally handicapped but any who are weak where we are strong, and we may be their handicapped where they are strong and we are weak:

**“Now we who are strong ought to bear the weaknesses of those without strength and not just please ourselves”** (Rom 15:1)

Our giving here is to be motivated by a loving, inclusive concern for all of our neighbours, especially the widows, orphans and strangers, and those



who are called to leave other work for the sake of the work of God (the missionaries and ministers).

## Those Without Incomes

All New Testament passages that teach or describe giving direct it into only two places: the various needs of the poor and an income for the ministers.

We can divide the New Testament passages as follows:

The Poor	The Ministers
Matthew 5:42, 6:2-4, 19:21	Matthew 10:9-10, 41-42
Matthew 25:31-46, 26:6-13	Mark 9:41
Mark 10:21, 12:41-44, 14:3-9	Luke 8:3, 10:7
Luke 6:30, 10:30-37, 14:12-14	1 Corinthians 9:7-14
Luke 16:1-13, 21:1-4	2 Corinthians 11:8-9
Acts 6:1-6, 20:33-35, 24:17	Galatians 6:6-10
Romans 12:13; 15:26-28	Philippians 4:10-19
1 Corinthians 13:3, 16:1-2	1 Timothy 5:17-18
2 Corinthians 8:1-24; 9:1-15	3 John 5-8
Galatians 2:10	
Ephesians 4:28	
1 Timothy 6:17-19	
Hebrews 13:16	
James 2:15-16	
1 John 3:17-18	

Several passages (Acts 2:45, 4:34-37 and 5:1-11) are not specific to one of these two groups; both the needy and the ministers appear to be included. Romans 12:8 mentions no particular direction for the giving, simply encouraging liberality.

## **a) The Widows And Orphans In New Testament Times**

Just as in the Old Testament God made two special provisions for the relief of the poor, one temporary and the other permanent, so too in the New. The widows and orphans, having lost their main provider with the death of the husband or the parents, and in the absence of the present-day Welfare State, were to be particularly aided by His people:

**“This is pure and undefiled religion (or worship) in the sight of our God and Father, to visit orphans and widows in their distress, and to keep oneself unstained by the world”** (James 1:27)

In fact, we see the emergence of a “welfare society” in the early church’s first concerted actions in this regard:

**“Now at this time while the disciples were increasing in number, a complaint arose on the part of the Hellenistic Jews against the native Hebrews, because their widows were being overlooked in the daily serving of food.**

**And the twelve summoned the congregation of the disciples and said, ‘It is not desirable for us to neglect the word of God in order to serve tables. But select from among you, brethren, seven men of good reputation, full of the Spirit and of wisdom, whom we may put in charge of this task... ’”** (Acts 6:1-3)

Firstly, we see here the care for the widows was shown in a daily provision, the finance being not from tithes, nor even from the gleanings:

**“for all who were owners of land or houses would sell them and bring the proceeds of the sales, and lay them at the apostles’ feet; and they would be distributed to each as any had need”** (Acts 4:34-35).

That this was a voluntary generosity is evident from Peter's rebuke of Ananias' pretence of generosity, when he reminded Ananias:

**"while (the land) remained unsold, did it not remain your own?  
And after it was sold, was it not under your control?" (Acts 5:4).**

Secondly, we see the apostles' understanding that they weren't to try to do everything as leaders; that this task which needed men "full of the Spirit and of wisdom" was not to be under their charge since they were called to proclaim the word of God, so they looked for others who were spiritual enough to properly care for the widows' needs.

Paul later wrote to Timothy as part of how to set the church in order:

**"Honour widows who are widows indeed" (1 Timothy 5:3)**

He then goes on to define who is a widow "indeed" and therefore in need of the support of the church: she "who has been left alone", "without children or grandchildren" since they must "first learn to practise piety in regard to their own family". He warns that "if anyone does not provide for his own, and especially those of his household, he has denied the faith, and is worse than an unbeliever". Later he notes that relations who can assist should assist, "and let not the church be burdened, so that it may assist those who are widows indeed".

Then we find Paul looking for the permanent provision of God, the "nearest kinsman" of Ruth to be the redeemer, when he adds that only widows over the age of sixty are to be "on the list" for permanent support, the younger ones are to remarry (1 Timothy 5:4-16). It is good to remember that the church's aid was in addition to, rather than in place of, individuals giving as they were led by the Spirit of God.

## **b) “Pure And Undeiled Religion”**

Isn't it interesting that true spirituality is seen not only in “keeping oneself unstained by the world” but also in such practical matters as the visiting of “orphans and widows in their distress”. “The daily serving of the food” for the widows, was to be undertaken by seven who were “full of the Spirit and of wisdom”. True spirituality is seen in the family of the widow “first learning to practise piety in regard to their own family”, the “inviting in of strangers”, and plain ordinary hospitality, “the love of strangers”. Seen in this light, Mother Theresa can only be recognised as an wonderfully spiritual woman, even if we cannot agree with all the doctrines she holds.

## **c) The Poor In Our Time**

With so much excellent teaching available from groups such as Servants To Asia's Urban Poor, and the growing emphasis amongst the people of God in New Zealand at the moment on serving the poor, I don't want to duplicate it but rather to add just a few comments which I feel are relevant to this study. I offer these thoughts as only my opinion and with no expertise in economics to stimulate our thinking through of these issues.

In New Zealand our Welfare State has for years now generally funded the relief for those in need, through the Domestic Purposes Benefit, National Superannuation, the Sickness Benefit, the Unemployment Benefit etc, and by means of heavy taxation (I say “heavy” because of a Biblical incident which can give us some perspective. In 1 Samuel 8:10-18 when God warned Israel of the consequences of their desire for a human king, He told them that the future demands of the king would cause them to suffer such hardship that they would call out to Him for help, yet these demands included only a tenth of their means of creating wealth by way of civil tax). The Israelites individually were to take care of the needy and pay a lot less tax whereas today in New Zealand, the State still takes overall care of the needy in our society and therefore requires a much heavier tax.

This in turn has taken away much of the need for Christians to support the needy in New Zealand and, I would suggest, means that our relief for the poor should have been going to places overseas lacking welfare systems. We have Christian relief organisations such as World Vision, TEAR Fund and Servants To Asia's Urban Poor, who work with many volunteers and minimal administration costs.

Of course, in our present climate of "national restructuring", this needs a lot more monitoring and examination since our present Government is intent on changing it all back again, through less taxation of the wealthy and less funding of welfare. As I see it, the problem with that now is, whereas Israel had many commandments to every individual to love and look after the poor, and prophets to remind them if they didn't, today individual greed seems to be encouraged and rewarded, and individual spirituality is actively scorned by the leaders of our society. It is good that in recent years, with the lowering of welfare benefits, it is the churches who have led the way in reestablishing food banks.

Nevertheless at the moment in our society, there still remains some provision for the poor, Christians and non-Christians alike giving to that end through the payment of taxes, so we still need to support overseas relief organisations (see upcoming section on 1 Corinthians 16).

## **d) The Ministers, In New Testament Times**

Just as in the Old Testament where the Levites and priests were called to leave all other employment, and thereby their means of obtaining an income, in order to serve God in their particular way, in the New Testament we find an exact parallel: the ministers of the word of God. Paul wrote of this:

**"Do you not know that those who perform sacred services eat the**

**food of the temple, and those who attend regularly to the altar have their share with the altar? So also the Lord directed those who proclaim the gospel to get their living from the gospel”**

**(1 Cor 9:13-14)**

Though not now confined to the members of the one tribe of Levi as in the Old Testament, this calling is still confined to some rather than all believers. The ministers (the word is from Latin meaning “a servant”) are to serve God in “full-time ministry” by proclaiming the gospel and teaching (Colossians 1:23, 25-29) and of course include all missionaries. Jesus Himself at age thirty left His work as a carpenter and called others to do likewise; Peter and Andrew, James and John left their fishing nets so that they could become “fishers of men” (Matthew 4:18-22), Matthew left his tax-gathering (Matthew 10:3) and so on. The financial support for Jesus and the twelve apostles and those travelling with them came from other believers:

**“.. many others who were contributing to their support out of their private means”**

**(Luke 8:3)**

John later encouraged giving in such a way to propagate the truth:

**“Beloved, you are acting faithfully in whatever you accomplish for the brethren, and especially when they are strangers; and they bear witness to your love before the church; and you will do well to send them on their way in a manner worthy of God. For they went out for the sake of the Name, accepting nothing from the Gentiles. Therefore we ought to support such men, that we may be fellow workers with the truth.”**

**(3 John 5-8)**

Paul writes that those who hear the truth should give **“... and let him who is taught the word share all good things with him who teaches”**, adding that such giving is **“sowing to the Spirit”** (Gal 6:6-10). He uses a similar metaphor in 1 Corinthians 9:11 saying **“..if we sowed spiritual things in you,**

**is it too much if we should reap material things in you?”** The hearers were to give in response to what they had received from the person to whom they were giving. That was the way of the early church.

## **e) The Ministers Now**

The big difference between then and now is that today most ministers and missionaries are allied with and work for a particular denomination or organisation, drawing wages from it, and the saints therefore no longer give directly to the individual but rather to the denomination or organisation. In some cases this works well, where the organisation exists for the support of the workers. Unfortunately, most of the organisations develop a life of their own, as do most bureaucracies, and the funds, instead of supporting more and more workers, are diverted into more and more facilities, or maintaining and improving them for the organisation itself.

In New Zealand where our denominations all insist on their own buildings, we have in some places several small groups of believers, each rattling around in their own large building, and not fully realising the incredible waste of limited resources. I once briefly worked with a man whose congregation was meeting in the “youth hall” because it wasn’t worth heating the main church building for the small number coming. The hall was new but there were no youth and in the town there were several other small groups representing the other denominations also meeting in large buildings, so we talked about it. His sad reply was that although he wanted to work more with the other churches in town, his denominational headquarters wanted to keep their flag flying there so he had to maintain the facilities no matter what else happened, and the other groups were in the same situation. The youth hall had been built because of a bequest, not

because of a need, the youth of the town already using nearby facilities!

Many ministers see this sort of thing happening but don't know the way out; this is a large area which is outside the scope of this study, but I believe it is in many cases tithing that keeps the whole silly business going. If you and I were more careful to give more specifically to supply the income of the ministers and missionaries rather than giving to corporate schemes, many foolish or wasteful building projects would never get started.

## **The Argument For Tithing Based On 1 Corinthians 16:1-2**

Some teach from 1 Corinthians 16:1-2 that Paul means tithing. Let's consider that:

**“Now concerning the collection for the saints, as I directed the churches of Galatia, so do you also. On the first day of every week let each one of you put aside and save, as he may prosper, that no collections be made when I come”.**

It is said that in the change from the agrarian and rural culture of Israel, with its annual harvest, to the suburban living of the Corinthians and others with their weekly income, the Israelites' yearly tithe was simply replaced by the city dwellers' weekly tithe. But was it? What was this collection and for how long was it made?

Firstly, we see from the following verse that the collection was for the saints who lived in Jerusalem (1 Corinthians 16:3). It was added to the gifts from the brethren from Macedonia (2 Cor 8:1-4, 1 Cor 16:5), and Paul wrote that it was for the poor in particular:



**“it pleased those from Macedonia and Archaia (which included Corinth) to make a certain contribution for the poor among the saints who are in Jerusalem.”** (Romans 15:26-27)

From a much earlier but very similar collection taken up in Antioch, it seems that in times of famine the poor among the saints in Jerusalem were hit particularly hard (Acts 11:27-30).

Secondly, the collections were only for a time. Paul went on to say:

**“At this present time your abundance being a supply for their want, that their abundance also may become a supply for your want - that there may be equality”** (2 Corinthians 8:14)

In this instance the collections were made for about a year (2 Cor 8:10 & 9:2). So this wasn't Paul teaching tithing; it was a systematic collecting of gifts over about a year for a particular need, “the poor... in Jerusalem”, for a particular time. Implicit in this teaching is the thought that if the Corinthians were ever in need, those in Jerusalem would respond to them. It was a loving redistribution of wealth in response to another country's problem.

# Other Common Arguments for Tithing



(i) **“Doesn't what you say now give us an excuse for not giving?”**

No, it just excuses us from the tithing system. We must firstly give not one tenth to God but ten tenths. Jesus said: “Not one of you can be My disciple who does not give up all his own possessions” (Luke 14:33). We must first do this. We must actually hand over everything we have to Him - our selves, our relationships, family and friends, our houses and cars, our tastes in art, music, and reading material, plus all of our income and savings. Anything less is not enough. Only then, having given all our possessions to Him personally, can we be properly under His instruction. We must therefore learn to listen for His voice as He exercises His authority over the things He has left in our stewardship, if we truly want to be His disciples. As already mentioned, we must learn to give freely and as regularly as He directs, which means we sometimes give nothing at all but simply pay our debts; sometimes we give only the amount we can afford to give and sometimes we give more than we can afford, trusting Him to meet our needs. If at times in our learning we give too much, provided that others relying on us don't suffer, God doesn't mind but at all times our motive must be love for the Lord and each other. This is the New Testament teaching, to love and share:

**“We know love by this, that He laid down His life for us, and we ought to lay down our lives for the brethren. But whoever has the world's goods, and beholds his brother in need and closes his heart against him, how does the love of God abide in him? Little children, let us not love with word or with tongue, but in deed and truth”**  
(1 John 3:16-18)

(ii) **“That's all very well in theory, but in practice people do not give and tithing is often a good starting point, the Law being a tutor to bring us to Christ (Galatians 3:24)”**

We aren't even teaching the Law properly, so are we bringing people closer

to Christ? I don't think so. Even if we had the Law right, my questions are: rather than follow Moses and teach tithing, wouldn't it be better to follow Paul and teach individual responsibility? Did Paul not understand practice as well as theory? He wrote in Romans 8:3-5 that THE LAW FAILED because of human weakness but that the Spirit can help us in our weakness. If we therefore encourage people to walk in the Spirit, can't He teach them to give properly? Shouldn't we be putting more faith in the power of God than in the wisdom of men (1 Corinthians 2:5)?

**(iii) "Why then has God blessed me while I have tithed, and withheld from me when I haven't?"**

It is true that Christians are often blessed while tithing. However the Lord says "Those who honour Me, I will honour" so it is consistent that God should bless them, not necessarily because of the work of tithing, but for their motive in honouring Him. On the other hand, if they believed they should tithe and then did not, it is consistent that God would withhold from them. This is now not the tithing issue at all, but rather a man sinning against his conscience. Paul talks about this in relation to eating meat sacrificed to idols when he says:

**"The faith which you have, have as your own conviction before God. Happy is he who does not condemn himself in what he approves. But he who doubts is condemned if he eats, because his eating is not from faith, and whatever is not from faith is sin"**

**(Romans 14:22-23)**

So those who have been tithing because they felt conscience-stricken if they didn't, need to be convinced that they don't have to before they can stop in faith. Otherwise they will sin against their consciences and walk in condemnation.

# Summary



To summarise the arguments made in this study:

(i) There is no authoritative teaching on tithing outside the Scriptures, although the Encyclopaedia Judaica most closely represents what the Old Testament Scriptures do teach.

(ii) The Law of Moses proclaims a very different system of tithing from what is generally understood. The primary use of the tithe was to provide holiday fare for the Israelites after harvest and secondarily provided income for the Levites and some extra for the poor.

(iii) In that Law is a revelation of the goodness of God which we can still enjoy today, and thereby receive greater motivation to serve Him with our whole hearts knowing that He cares about everything we need, even holidays.

(iv) Our present-day civil law requires employers to pay all employees for five or six weeks holidays every year, thereby handing over approximately a tithe for that time, and we should enjoy the provision as being from God and for our welfare. If we are self-employed we should give ourselves the same.

(v) We must still be careful to maintain the distinction between the Old and New Covenants when considering the will of God for today. For Christians there is no law of tithing, no compulsory holiday, no mandatory requirement to give away one tenth, or three tenths, or even one thirtieth, of all income.

(vi) Jesus does require all disciples to give over to His ownership every possession and for every disciple to consciously acknowledge that they are now, and will remain, only stewards of whatever He leaves under their control. This means of course that any giving that is done in response to fear or legalism, rather than in response to His command to each of us, is actually disobedience.

(vii) The New Testament gives guidelines for giving which are like the secondary use of the Old Testament tithe: to provide an income for those who have no means of gaining one. In those days these were two groups, the poor and the ministers, and the poor were defined as the widows, the orphans, the handicapped and the strangers. The needs of the poor were not satisfied by purely material help but also by friendship and hospitality.

(viii) Today our giving, while still following these guidelines, must take account of our modern changing society. With the restructuring, and possible future dismantling, of our Welfare State many people in our society have become much more disadvantaged and we as Christians will need to carefully monitor our situation.

(ix) The needs of our poor in New Zealand even though partially addressed materially through our present tax system are not addressed emotionally or spiritually, and we as individuals still need to reach out in hospitality. To give to those who have nothing at all, we should give outside of New Zealand, wherever there is no Welfare State, and there are Christian groups specifically set up to facilitate this.

(x) In giving to the ministers, the intention is to provide an income for them rather than fund corporate schemes that may be out of the will of God. We need to accept more personal responsibility, since the things left by Jesus in our individual stewardship are not meant to be handed over to someone else to administrate. Our failures in this area have contributed to the waste of resources.

(xi) It is essential in all these things we remember and facilitate the intention of God which is not only to redistribute wealth and thereby meet genuine needs outside of us but also to accomplish an inner work. That is, to bring forth within each of us the character of God Himself, the love that is generous and will cause us to give freely.

# How Then Should We Live And Give?





## **Personal Holidays**

In my own case, years God has kept me considering the use of the tithe for the annual holiday and I have come to rejoice again in His goodness, for the provision of times of rest, recreation and refreshment. Some years ago, having almost “burnt-out” and feeling like I had nothing more to give, I was desperately looking for an answer and a spiritual reason, such as a demonic attack, when the Lord spoke to me quite clearly in the midst of this study. Up until this point, while I had seen what was wrong in the teaching of tithing as a tax on Christians, I hadn’t yet seen why God had established the tithe in Israel and the importance of holidays. I had not actually applied its lessons to my own situation and that was my problem.

In response, my wife and I brought forward our annual leave, especially looking to enjoy it in His presence and to indulge the legitimate desires of our hearts. We did the things for which we don’t usually have time, lying about in the sun, reading novels, and watching the Commonwealth Games on TV. We looked too, to celebrate living with our young children, swimming with them, playing on the beach, visiting the zoo, going to the swings at the park almost daily. By the end of the holiday, having done all these things with the Lord and feeling so much closer to my family, I was completely restored, wanting to serve Him more and to give more. It may be this study will produce similar fruit in the reader.

## **Holidays In General**

In considering the use of the tithe in Israel and comparing it with our present-day holidays, I have come to some very definite conclusions as to what is relaxing and the length of time needed.

Firstly, what is relaxing? Since the nation of Israel was basically an agrarian society, spread out over the whole land with even their largest cities small by today’s standards, and with no means of mass communication such as telephones, daily mail, telexes, facsimile machines, newspapers, radios and

television, one of their most basic needs was the occasion for the larger gathering together. This gathering had three major benefits. Firstly, every Israelite family could hear the word of God through His main representative at the time (e.g. "Then Moses summoned all Israel, and said to them, 'Hear O Israel... that you may learn..'" Deut 5:1; "And they made a proclamation.. to all the exiles, that they should assemble at Jerusalem... Then Ezra the priest stood up and said to them..." Ezra 10:7-10). Secondly, it helped them recognise their national identity. Thirdly, it was a truly grand social occasion. For Israel, it was relaxing and enjoyable getting together - the occasion was genuinely important and not too frequent so it was worth putting in the effort of walking to Jerusalem.

In stark contrast with those days, our need for relaxation today may be best satisfied by the completely opposite behaviour, that is by avoiding society rather than by seeking it. Consider our situation today. On the good side, the Holy Spirit gives everyone who has ears to hear, and is listening, a personal hearing of the word of God, both in our private devotions and in our meetings. On the bad side, many of us are in danger of being completely overwhelmed both by our communications, much of it trivial, and by our social relationships. Christian books, newspapers, magazines, newsletters, tapes, records, videos, movies, radio and television keep us in constant and, at times, overly intrusive contact with what is happening in the Body of Christ. Our gathering together is never a problem in terms of opportunity and transport (whether for Sunday meetings, house-groups, church camps or conferences) and our relationships can be maintained so easily, with increasing numbers, not only by daily contact, for most of us are city dwellers, but also by telephone, answer-phone and daily mail. Sounds a bit like Alvin Toffler's "Future Shock", doesn't it?

So my first conclusion is that what would have been relaxing, refreshing and stimulating for Israel then, because it was so different from their daily living, is for many of us today stressful, tiring and tedious because for us it is simply more of the same of our daily living with no relief in sight!

Accordingly, while God is for holidays in general, our application must be individual and personal. I know that what I personally need at holiday time is NOT to meet with more people but rather to temporarily become a hermit!

My second conclusion, regarding the length of time taken, comes from both the Scriptures and an American IBM staff report. It is hard to get an exact correlation between Israel then and us today because Israel worked a six day week, in contrast to our usual five, and they had a very strict sabbath rest on the seventh day (Leviticus 23:1-3), as well as every seventh and fiftieth year (Leviticus 25:1-22). What we can say is that Israel had to cease all work quite frequently (see Appendix A). It is my estimation that in addition to their weekly rest, and depending on their location, in order to keep the festal sabbaths, new moons and Feast of Tabernacles, the Israelites were every year to cease working on between twenty and thirty days. That is roughly three and a half to four and a half weeks spread out over the year, although once a year, during the Feast of Tabernacles, they had eight consecutive days.

The IBM staff report was examining the phenomenon of young executives "burning out" while older men were coping well with the same level of stress. The reason, it found, was because the older men had well developed leisure habits which gave them better recuperative powers than the younger men who hadn't seen their need, and who in many cases hadn't taken their annual leave because they had been too busy. The report recommended that all staff should improve their leisure habits and be made to take their holidays, and then added this: that the holiday should be at least three weeks in duration. Their reasoning was as follows. The first week is to allow our minds to "unwind" and our bodies to catch up on lost sleep and to get over fatigue; this restocks our normal reservoir of energy. The second week is for enjoyment; now that our minds are relaxed and our energy is restored it is to be used for play rather than work. At the end of the second week, many people make a mistake - they feel rested, they've had

some recreation, so they return to work without taking the third week. But third week is just as important as the first two. It is for planning the future; we need time to consider what lies ahead and we need to be both rested, so that we are at our best, and removed from our normal situation and the pressure of “not enough time” so that we can regain objectivity.

When I heard that, it made good sense to me and for some years now I have applied it, taking three consecutive weeks of holiday instead of spreading my leave over the whole year, and then watching myself and my reactions over the three weeks. I have found that their observations and reasonings are justified in my case as well and it’s been really interesting to watch myself quite naturally go through the three stages of resting from the past, enjoying the present and planning for the future.

My second conclusion then is that like Israel of two to four thousand years ago, we too need three to five weeks holidays per year to be doing something different from our normal lives. The IBM report on problems of our times and society shows the benefit of taking three weeks consecutively. I feel very grateful when I see that the New Zealand minimum of five weeks holidays is provided for us by God, through the agency of our country’s laws and our employers. These holidays are generous and particularly appropriate, especially in the form they take of two weeks statutory holidays scattered throughout the year and then three weeks annual leave that can be taken as desired. I believe it comes down to personal choice within our individual situations as to whether we do spread the three weeks out over the year or take it all at once, but for me at the moment the latter option is certainly working well.

Before leaving the subject of holidays in general, I would like to refer you to Appendix C which is a “Time” article on Japanese attempts to understand holidays because of “karoshi”, the name they have given to death from over-working. It is particularly interesting since their Government’s response has been to legislate more public holidays to increase days of rest.

## Personal Giving

Without “letting the left hand know what the right hand is doing” by giving too much detail, amounts etc, I would like to give some idea of the way I believe God has led me to give over the last twenty years.

In response to what I believed the Lord was saying to me when I was converted in 1973, I dropped out of studying electronics engineering and after only a year and a half of preparation, went into full-time ministry travelling with a widely known and accepted preacher and teacher called Marcus Ardern. For the next seven years of speaking on campuses, city streets, in churches and at camps, I lived like Marcus “by faith”, reliant on God and His people for all my needs, and trying to put into practice what Jesus had told those He had called to this work. I learned and experienced a lot, especially the truth of the answer of Jesus after Peter had said “Behold, we have left everything and followed You”:

**“Truly I say to you, there is no one who has left house or brothers or sisters or mother or father or children or farms, for My sake and for the gospel’s sake, but that he shall receive a hundred times as much now in the present age, houses and brothers and sisters and mothers and children and farms, along with persecutions; and in the world to come, eternal life”** (Mark 10:28-30)

I know how Peter felt, having left everything, later wondering if I’d done the right thing, but I found that I had indeed hundreds of new brothers and sisters and mothers and children and places where I was welcome to stay, as well as a constant provision. Financially this was less than a fifth of what I had earned in previous work but I never lacked and I loved the life.

Then in 1982, I married Trudy. She had worked in “full-time ministry” for several years with YWAM overseas so she too knew that life-style first-

hand. She was then training as a nurse prior to returning to the “mission field” and to support us both I rejoined the secular work-force and found myself in my thirties where many of my contemporaries had been in their twenties: with a wife, a house, a mortgage and soon after, three small children. Our giving changed dramatically! When I say “a mortgage”, it was actually two, plus four small private low interest and interest-free loans from family and friends, and these were to buy a house that God was clearly calling us to buy. Most of our “giving” then became to repay the private loans and one of the mortgages, because we didn’t feel free to give away what wasn’t really ours.

Now we give as we believe the Lord leads us and we have many people passing through our house. For the last ten years we have been leaders in a church which is trying to out-work these things practically; for the last eight years I have worked half-time as a minister and we feel God is calling us to full-time ministry overseas for a time in the future. In all of this, as Trudy and I are walking through different circumstances, we are constantly striving to be obedient to Jesus in all our giving.

Since the attitude of heart is all important, it is the heart that must be watched diligently. We are enjoying and seeking to constantly improve our individual relationships with Jesus so that we learn to hear His voice more clearly and walk in His Spirit. We believe that as we practise Matthew 6:1-18, the individual’s spiritual disciplines of giving in secret, praying in secret and fasting in secret, the reward from our Father who sees in secret is an increasing spirituality and sensitivity and that’s our goal.

## **Giving In General**

When we perceive a need, our first response should be to be loving and generous but tempered by the leading of the Holy Spirit, since some needs whether individual or corporate may be due to being out of the will of God. To give in such circumstances may be to encourage self-will or rebellion

in individuals or groups. We should be generous where the New Testament directs, to support the poor and to support full-time ministries, which exactly parallels the Old Testament support of the poor and the Levites.

I would like to close with just two last observations. Firstly, as already stated, we will need to watch the developments in our nation to keep re-assessing who are our poor and what their needs are. One area I see that will become increasingly critical is the care of the elderly, as the Government seeks to keep decreasing their income from the State and their support systems close down through health spending cuts. Because of their age, the elderly have often been cut off from earning and with our modern family structures they have become increasingly isolated from their primary support of the younger members of the family.

Secondly, the Levites were more than just the rest of the tribe of the priests; they were the worship leaders, musicians and singers, and administrators of the temple, being the treasurers and gate-keepers (1 Chron 23:30, 25:6-7, 26:1 & 20), as well as the civil administrators and judges of the nation, looking after "all measures of volume and size" (1 Chron 23:29, 26:29-32). Their equivalent today therefore is seen not only in preachers and teachers and church administrators but also in worship leaders and Christian artists of all kinds, whom we support in part by buying their work or paying to go to their concerts, as well as youth workers in groups such as Youth For Christ, community and social workers such as the Open Homes Foundation and as already mentioned the various overseas aid agencies, such as World Vision, TEAR Fund and Servants. We should be giving to support these more and the Holy Spirit is already directing many believers in this way. Hopefully this study will provide further Biblical confirmation.

I realise this may not be popular with those who believe in dividing the Body of Christ into "church" and "para-church" functions but I believe that the problem is really that often our concept of the church is too small. We must learn to think in terms of the Kingdom of God and the activity of

our King, whether in our meetings or in our world. Either place, we should be actively supporting and financing the “full-time” workers.

Those of us who are leaders in churches need to re-evaluate whether we have been drawing the attention of our congregations to the needs as God sees them or whether instead, to the needs as we have seen them in our own work. We need to release, teach, and encourage our churches more into being led by the Spirit of God Himself in all areas, especially in giving. This requires of us more faith than if we subject our people to what is really just another taxation system, and we do of course run the risk that some of our plans and programs may be revealed as our will rather than His, but after all:

**“Unless the Lord builds the house, they labour in vain who  
build it”** (Psalm 127:1)



# Appendices



## APPENDIX A

### The Three Recorded Censuses of Israel

(i) When Israel first left Egypt they were counted: the men of Israel, over the age of twenty and excluding the Levites, numbered 603,550 (Numbers 1:46-47, 2:32-33). The Levite males, from a month old and upward, numbered 22,000 (Num 3:39).

At this stage it should be carefully noted that the priests, though they too were all Levites also had to be descendants of Aaron. They did NOT receive the tithes from the people, but only the tithe of the other Levites who were not descendants of Aaron (Num 18:25-32). On top of that priests received a portion of all the offerings of Israel, plus all first-fruit offerings (Num 18:8-20 and Nehemiah 10:35-37).

So returning now to the census, the Levite males from a month old and upward numbered 22,000, while the rest of the male population over the age of twenty years came to 603,550. This is a ratio of not 1:10 but rather 1:27. If you were to subtract the under twenties from the Levites' figures, and subtract the priests, the comparable Levite population was obviously well under the 22,000. However, leaving it as it stands with a ratio of 1:27, as the worst possible case, this means that if the Levites were to receive the whole tithe every year, every Levite male, down to one month old, received 2.7 times the average income of every one else in Israel!

If you were to allow for 10% of the Levites to be under twenty and subtract the priests, that would give a ratio of 1:30 and that means three times the average income. Allowing for 20% under twenty and no priests, the ratio becomes 1:34 and their income 3.4 times the average income. Of course, the smaller the ratio accepted, the more inequitable the idea of the Levites receiving the whole tithe every year becomes.

(ii) Forty years later, we find the men of Israel, over the age of twenty

and excluding the Levites, numbered 601,730 (Num 26:51). The Levite males, from a month old and upward, numbered 23,000 (Num 26:62)

This census was taken after all the dealings in the wilderness in which many had died in plagues and judgments. It was also just before Israel entered the land and tithing actually began to be practised, not having been practised in the wilderness where there was no tilling of the soil and all the men had to go out to gather the manna. This census gives us a ratio of 1:26 Levite to Israelite and the comments above apply.

(iii) The third census recorded in the Scriptures was taken when the nation was being restored to the land of Israel from Babylon. This time there was only the remnant left, only 25,406 men of Israel (Neh 7:7-38), 4,289 priests (Neh 7:39-42) and 752 Levite men (Neh 7:43-60)

With the restoration to the land came the restoration of tithing. Remember, the priests though from Levi did not receive the peoples' tithes but only the other Levites' tithes as well as portions of all the offerings and all first-fruits. This means if the 25,406 Israelites gave one tenth of their income every year to the Levites, they would give 2,541 full incomes to share amongst the 752. The ratio here is 1:34 so if they had received the tithe every year, the Levites income would have been 3.4 times the average income of everyone else.

These three censuses reveal a remarkable consistency in the number of Levites as a ratio of the number of Israelites despite being taken at the most tumultuous times of Israel's history.

## **APPENDIX B**

### **Israel's Holidays**

Besides every seventh day, Leviticus 23 tells us the whole nation of Israel, except the priests, were also to rest completely on the first and last days of the Feast of Unleavened Bread, on the one day Feast of Pentecost, on the one day Feast of Trumpets, on the Day of Atonement and later on two more days to celebrate Purim (Esther 9:16-28). The Feast of Dedication (John 10:22) was celebrated for eight days but without sabbaths. Then there was the matter of "new moons"; the new moon was synonymous with the first day of the month and was to be celebrated under the Law (Numbers 10:10; 28:11-15). While it isn't there actually mentioned as a sabbath, Amos quotes the unrighteous as complaining about not being able to trade on "the new moon" (Amos 8:5) and Ezekiel links "the day of the new moon" with the sabbath as a non-working day (Ezekiel 46:1), so these made another twelve days of rest every year, the lunar month being about 29.53 days.

Some of these nineteen days of course overlapped, creating "high Sabbaths", but how many is unclear. To these we need to add the Feast of Tabernacles which was the eight days of celebration in Jerusalem as mentioned earlier. And none of this allows for travelling to Jerusalem, that would add a minimum of several days travelling to both ends of the Festival for those from Galilee. So we can say that in addition to their weekly rest, and depending on their location, Israel was to cease working on between twenty and thirty days, every year.

## APPENDIX C

# Time magazine article on "Karoshi"

### Behavior



Establishing a comfort margin: a Tokyo middle manager stays on the job late into the evening

## Coming to Grips with Karoshi

The Japanese try to set limits on their stressful work ethic

Kiyoko Muramatsu was surprised when her husband Fumio, 41, told her one day last June that he would be home later that evening. It was rare for the busy metal-shutter salesman from Fukuroi, a small city southwest of Tokyo, to return on a weeknight rather than lodge near his office, several hours' driving time away. That evening, before falling asleep, he complained of feeling ill but assured his wife that "I just need to get some rest." In the early-morning hours, he died of a stroke. Muramatsu's widow now claims that long work hours and stressful responsibilities killed her husband.

The diligence of employees like Muramatsu has been widely praised as the backbone of Japan's economic success. Slowly, however, even the hardworking Japanese are coming to question their indefatigable work habits, as they realize that stress and fatigue from long hours on the job can be a cause of ill health, including heart attacks and strokes. Each year about 500 families of *kigyō senshi*, or corporate soldiers, who have died of what appear to be stress-related ailments apply for workmen's compensation; about 10% are awarded such grants. Death from overwork even has a name: *karoshi*.

Despite their country's status as the world's biggest creditor nation, Japanese workers continue to put in the greatest amount of work time of any major industrialized country; on average, they spend as much as 500 more hours a year on the job than do their counterparts in West Germany and France, 200 more than those in the U.S. and Britain. Only 1 out of 3 workers enjoys a five-day workweek.

Employees by and large use just half their paid vacation time, generally 15 days a year. "They worry that if they take time off, there will be too much work when they return, or it will cause trouble to their co-workers," says Osamu Naito of the leisure-development section at the Ministry of International Trade and Industry (MITI).

Sensitive to foreign criticism that Japanese work too hard and spend too little, the government has set a goal to reduce work time—from the current average of 261 work days per year to 223 days by 1992. This month, under a new law passed by the Diet, public offices began closing two Saturdays a month. Previously, government offices were open half-days on Saturdays, and civil servants were required to work every other Saturday. But "as long as the office is open, there are meetings and such, and it's difficult to take time off," says a government official.

The Labor Ministry, meanwhile, has been revising the criteria used to determine the link between work and stress-related deaths. In processing compensation claims, ministry officials now examine the work schedules of victims for a week before illness or death occurred, rather than for the single preceding day. Officials remain cautious about granting compensation in such cases, however, because of the difficulty of specifying the cause of afflictions—and because of the murky lines that distin-

guish work and leisure in Japanese corporate culture. Says Toshio Kamada of the Labor Ministry's compensation division: "How do you categorize taking subordinates drinking after work, playing golf with clients on weekends and enduring a long commute?"

Increasingly, however, the demand for compensation is moving into the public arena. Last summer a group of doctors and lawyers established a *karoshi* hot line to offer advice on filing for compensation in stress-related cases. The service has received about 600 inquiries so far, but lawyer Toshio Ueyanagi, whose firm deals in work-related disability cases, guesses there are ten times as many victims whose relatives never speak up.

To reduce the seemingly limitless sense of responsibility workers apply to their jobs, MITI plans a series of leisure-promotion campaigns. Among other things, the ministry is sending a delegation to Brazil and Mexico to study government and community support of leisure activities. As part of its work, the group intends to observe the nature of community support for Brazil's Santos football team and for Mexican mariachi performances. Four couples will also be dispatched in February to Barcelona, Paris, Los Angeles and Vancouver to gain firsthand experience on how the locals enjoy themselves. Says MITI's Naito: "We have sent several study missions overseas before, but they mostly studied hardware-like facilities. Now we want to see what goes on inside the facilities, the software."

**"If they take time off, there will be too much work when they return."**

MITI has also begun to rate corporations on their so-called comfort margin, taking into account such ingredients as work hours, holidays and pay scales. So far, 25 companies have won high marks, including Jujo Paper, Mitsubishi Electric and the Japanese subsidiary of Mobil Oil. Not all firms wanted the distinction: about half asked to remain anonymous, arguing that the comfort margin was nothing to be proud of.

This year MITI has proposed a "conjugal day" for workers. Translation: husbands are being urged to take their wives out for a night on the town, a rare event for middle-aged and older couples. In fact MITI may be pushing the limits of the possible. When the ministry suggested that the conjugal day could eventually become a national holiday, some part-time workers protested that another mandatory day off would infringe upon their right to work. —By Kumiko Mukihara/Tokyo