

Grace Giving Part 1

(Why Tithing Is Not Taught In The New Testament)

By Denise Bostic

Did you ever wonder why it is not recorded in the New Testament scriptures that the Church practiced tithing? There is a very good reason for this though and that reason can be summed up in one word: **GRACE**. The New Testament scriptures make it clear that believers are not under law, but grace. (**Romans 6:14**) According to the Bible, tithing is a work of the law. Since this is true, why is it that so many leaders today in the Church bring believers back under the works of the law and teach them that they must tithe in order to be blessed by God or that if they don't tithe they are under a curse?

One reason is that there has been much false teaching handed down by men since the inception of the Church. Secondly, there are some in the Church who lack knowledge of the depths of which the sacrifice of Christ goes, the grace of God and the teachings of the New Testament. And thirdly, there are some who may know that tithing should not be enforced upon Christians today, but they continue to teach believers tithing for fear of losing income for their churches and ministries. Either way, can tithing be imposed as a commandment on believers today? Must we tithe in order to be blessed by God?

In this three part series, we will study the truths of God concerning tithing. Questions will be answered with the Word of God such as: Is tithing a doctrine and practice of the New Testament Church? Are believers under both the Old and New Covenants? Should believers tithe today because Abraham tithed? And if we don't tithe, how will the Church be supported? Many believers are seeking answers to these questions and even staunch supporters of tithing may be surprised at the answers as found in the light of the New Covenant.

Many in the Body of Christ have believed false teaching concerning tithing, but by the same token God has been opening the eyes of many and exposing the truth about tithing. Why? Because it is His will for believers to live by His grace in **every** area of their lives (including giving) and to be set free from bondage to legalism and the Old Testament Law. Since one of the reasons that Jesus died was to set men free from the dominion of the law, it is imperative that we understand what this means. Furthermore, since Jesus paid such a high price for our liberty, we must make sure that we do not place ourselves back under what God has set us free from.

There will be no lengthy discourse in this article about the specifics of Old Testament tithing. I believe that it is more important for believers today to understand that we are not bound to the terms and conditions of the Old Covenant (which includes tithing) because it's purpose has been fulfilled and abolished by the atoning work of Jesus Christ nearly 2000 years ago. When we fully understand this fact, we can stop living according to works of the law and then go on to learn how we are to walk by faith and give by grace according to New Covenant standards.

Tithing Is Not Of Faith

A tithe means a *tenth*. For those who believe in tithing today it means the mandatory giving of 10% of ones gross income to the Church. Ministers that believe in and teach tithing very often cite *Malachi 3:8-11* to enforce the command upon believers today with added threats that if one does not tithe that they will be cursed for not complying. For some brethren, it means that if they want

to be a member of their local Church, it is a *requirement* for membership. This may sound ludicrous to some yet these extremes do exist in some Churches. Those who place such requirements upon brethren cannot substantiate anywhere in the New Testament scriptures that this is a stipulation for one to be a member in the local Church. Since tithing is such an issue with many believers, it is important that we know for certain if what we so vehemently believe in is in line with the doctrines of Christ in the New Covenant. So, an important question to ask ourselves is: Is tithing a doctrine and practice of the New Testament Church?

We do not find it recorded in the New Testament scriptures that Jesus or the leaders of the Church ever taught the Body of Christ to tithe. Why? It is because tithing is a work of the law and not of faith. Since followers of Jesus are to live by faith and not the law, God's ministers would not have taught such a doctrine. There are some people today that think that they are tithing by faith but this is not possible because according to the Old Testament scriptures tithing is an *ordinance* of the law. (**Leviticus 27:30,32, Nehemiah 10:37, Malachi 3:6-9**) The New Testament scriptures agree with this fact for the book of Hebrews makes this perfectly clear. "**And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham.**" (**Hebrews 7:5**) Furthermore the New Testament scriptures teach us that the law is not based on faith but instead on the works of men (the flesh).

The Apostle Paul taught this in the Book of Galatians. "**The law is not based on faith; on the contrary, "The man who does these things will live by them."** (**Galatians 3:12**) The Amplified Bible brings out the meaning of this more clearly, "**But the law does not rest on faith [does not require faith, has nothing to do with faith], for it itself says, he who does them [the things prescribed by the Law] shall live by them [not by faith].** If we are living by works of the law, we are not living by faith. The reason why is that works of the law are based on what men can accomplish out of the works of their own flesh rather than by faith in Christ and trusting in what He has accomplished for us by the Atonement and by the empowerment of the Holy Spirit. We cannot be living by faith in Christ when we are living by and serving the rules and regulations of the law. Jesus teaches that we cannot serve two masters. (**Matthew 6:24**) If we try to serve the law, we will be servants to it, rather than servants of the Lord Jesus Christ. This is precisely why the Lord delivered men from the servitude of the law- so that they may be free to serve Him in the newness of the Spirit. (**Romans 7:6-7**)

We Must Live By Faith

There is a big difference between believing by faith in God, being empowered by the Holy Spirit and us trying to perform works by our own flesh as prescribed by a set of laws or rules. It takes no faith for me to believe God if I am able to bring something about or receive something based upon the merits of my own works instead of relying on Him to bring it to pass in my life. It is written in God's word, "**The just shall live by faith.**" (**Habakkuk 2:4, Galatians 3:11, Romans 4:3**) We are to live by faith in God and not put our belief, trust and reliance in the flesh- ours or anyone else's. If we truly want to walk by faith and not works of the law, we need to understand the difference between the two. Are Christians to be without any type of works then? No! We are not to do works according to law, but instead are to do works based on love and faith. (**James 2:8-13**) We will address this subject further in Part II of this series.

The New Testament makes a clear distinction between law and faith. It is important for all believers to understand that we cannot be justified (made acceptable and righteous) in any way before God by the works of the law, which include tithing. Why? It is because believers have now been justified by faith in Christ apart from works of the law. (**Romans 3:21-28**) What does this mean exactly? It means that we are not only saved by grace (unmerited, undeserved pardon) but are justified freely by faith when we believe and receive everything that Jesus accomplished for us (in our stead) on the cross. Since Jesus fulfilled the law in its entirety and then abolished, canceled and changed that which was against us, we can now freely receive our inheritance with Christ by birthright as sons of God. (**Ephesians 2:15, Colossians 2:14, Hebrews 7:12,**

Galatians 4:4-7, Romans 8:15-17 Since this is true, we cannot and should not try to receive our inheritance by performing works of the law since Jesus has already fulfilled it and taken it out of the way. (**Matthew 5:17, Galatians 3:1-1-3, Hebrews 10:9**)

Some ministers teach that in order to have favor with God, one must tithe. Favor does not come to us because we perform works of the law, but comes to us by our being in Christ. As believers, we must understand that any works of the law that we perform do not grant us any favor with God. God only honors faith and this is the only thing that pleases Him and causes Him to move on our behalf. **“And without faith it is impossible to please God, because any one who comes to him must believe that he exists and that HE rewards those who earnestly seek him.” (Hebrews 11:6)** We receive blessings and favor from God based on what Christ has done and not based on our fleshly works. (**Galatians 2:15-16**) The works of the flesh are an enemy to and goes contrary to the work of the Holy Spirit in our lives. When we walk in the Spirit, we are no longer subject to the dominion of the law. (**Galatians 5: 16-18**)

We Receive Our Inheritance As Sons

There are those who will say, “Oh, I know that I am not under the law. I only tithe in order to be blessed by God!” Most people that tithe today do so on the basis of believing that this is the way to obtain blessings from God, but since tithing is a work of the law then the act of tithing cannot help us to receive the blessings of God. Paul declared, **“For if the inheritance depends on the law, then it no longer depends on a promise; but God in his grace gave it to Abraham through a promise.” (Galatians 3:18 NIV)** Since the blessings of Abraham are based on God’s grace and power to fulfill the promise, they cannot be obtained by the act of tithing. Again we do not receive our inheritance (blessings) based on what we do *but because of who we are in Christ.* (**John 1:12**) The promise was not made directly to us (“seeds”) but to THE SEED, which is Christ. (**Galatians 3:16-18**)

Our blessings are only found in Jesus Christ and are appropriated by faith in Him because of what He has already procured for us by His sacrifice. Because the Lord has fulfilled the requirements of the law for us, we do not have to do works of the law in order to obtain the blessings. These are given to us freely by God’s grace. Now that we have been born of the Spirit and are in Christ, we are children (sons) of God, we are heirs, heirs of God and co-heirs with Christ. We receive our inheritance because we have been adopted as God’s very own sons! If we really believe that we are God’s children, all we must do is receive salvation and all the blessings associated with it by faith. (**Romans 8:16-17**)

Just as parents lay up an inheritance for their children to receive after they die, so God has an inheritance that He freely gives to us. As parents we do the work in order to lay up the inheritance, we then have it legally put into a will and then our children receive this inheritance freely after we die based solely on the fact that they are our very own sons and daughters! Likewise, Jesus has done the work so that we may have an eternal inheritance. God paid the price by sending His own Son to die for us so that we may be legally adopted as His very own sons and appropriate for us what we could not gain for ourselves-eternal life and our inheritance in Jesus Christ. All of this is written down in God’s divine will. Do you really want to know what you have inherited as a child of God? In order to find out you must read the New Testament. By the way, did you know that a testament is a will? The Testator (Jesus) has already died and the Will has already been put into effect. (**Hebrews 9:11-17**)

Free From Condemnation

Since tithing is a work of the law and not faith in Christ, it has become a yoke of burden around the neck of many of God’s people that they have not been able to bear. (**Acts 15:10**) Some ministers have taught that even the poor and widows (many of whom are on low, fixed incomes) are to tithe with no exceptions. Does God expect those who are so needy to tithe out of their lack? Absolutely not! Even under the Law of Moses, the poor and widows were not required to

tithe, but instead were supported by a third tithe which was expressly commanded by God to be given to take care of the needy. (**Deuteronomy 26:12-13**)

Not only can trying to obtain things from God by the works of our own flesh make us weary, but can be a financial burden for some that is very difficult to bear. When the Word of God is taken out of context like this it places the heavy yoke of the law on people rather than the light yoke of Jesus and then when people try to keep these works of the law and fall short (and we always do), they feel condemned. Why is that? It is because the law ministers *condemnation*. In fact the law was called a *ministration of condemnation*. (**II Corinthians 3:6-9**) There have been dear brothers and sisters in Christ who feel condemned (judged) for not tithing or would never stop tithing for fear of being punished by God. This is not the will of God. The New Testament is not a ministry of condemnation, but a ministry where God ministers grace, righteousness and freedom in the Spirit. Those in Christ are now under *the ministration of the Holy Spirit*. (**II Corinthians 3:8,17, Ephesians 2:8-9**) Now that grace and faith has come, there is no condemnation for those who are in Christ Jesus. (**Romans 8:1**)

You may say, "I don't feel condemned when I tithe." But do you tithe because you have been taught and believe that you must do so in order to receive the blessings of God? We must understand that if someone teaches us that we must tithe in order to inherit the blessings from God, this makes faith in Christ void. (**Romans 4:14**) Furthermore, works of the law are not acceptable to God and will not cause us to be more favored in God's sight than those who do not do them. (**Galatians 2:16**) In fact, if we try to justify ourselves by works of the law (i.e., say that God must favor and bless us because we are tithing) we are in effect falling away from Christ and His grace. (**Galatians 5:4**) We cannot please God with our flesh, but only by faith in Christ. (**Hebrews 11:6**) We are not to trust in our own works but to believe and trust in Jesus and what He has obtained for us by His sacrifice.

Did Jesus Command The Church To Tithe?

There are those that will say that Jesus did give a command to tithe in the gospels and because it is found in the gospels, that means it is for believers today. (**Matthew 23:23-24**) We must understand that in the gospels, Jesus was not speaking to the Church under the New Testament, but speaking to Pharisees and the people of Israel who were still bound to the terms and conditions of the Old Covenant Law. At the time the New Testament Church was not yet in existence and the New Covenant had not yet been ratified because Jesus had not yet shed His blood. (**Hebrews 9:22**) Up until that time, Israel was bound to the ordinances of the law until Jesus' atoning death would deliver them from it.

Jesus was born under the law because He was a Jew by birth. (**Galatians 4:4-5**) This was by God's divine will so that Jesus could fulfill every aspect of it for us because we were unable to do so. (The law could only condemn man and brought death; to break one point of the law was to break the whole thing. **James 2:10-11**) When Jesus died on the cross; He became the propitiation for our sins and was an acceptable, perfect, sinless sacrifice as the Lamb of God. When one comes to Christ, they are born again, adopted as God's very own son. Jesus redeemed those under the law in order that they might have the full rights of sons of God. (**Galatians 4:1-7**) He redeemed and delivered men from the law so that they would no longer have to work like slaves for God's blessings but adopted us so that we may receive all the inheritance rights as sons! (Read Article- Are You A Slave Or A Son?)

The New Testament makes it clear that as long as one is under law, they are slaves and not sons. After His death, burial and resurrection Jewish believers in Christ were redeemed from the law in order that they may receive all their inheritance in Christ. (**Galatians 4:1-7**) Gentiles who come to Christ were never under the law in the first place. (**Romans 2:14**) Once Jewish believers come to Christ, they are no longer under the dominion of the law and this includes tithing since it was an ordinance of the law. (**Romans 7:4-6, Malachi 3: 7-9, Hebrews 7:5**) Our inheritance and

the blessings of Abraham do not come through the law, but comes through the promised seed, Jesus Christ. **(Galatians 3:18)**

Redeemed From The Curse Of Not Tithing

What about the often-quoted verses of Malachi that seemingly support the command to tithe? Does *Malachi 3* apply to believers today? If we really understand and believe that we in the Church are under grace and not the law, we will need to re-examine these scriptures in the light of the New Covenant. In any proper study of the Bible, one rule is to know whom the speaker or writer is addressing. Take note that in *Malachi 3*, God is speaking to the sons of Levi and the nation of Israel under the Old Covenant- not believers in the New Testament Church. It states in *Malachi 3:7* that tithing was an *ordinance* or *decree* of the law. When *Malachi 3* is read in its entirety, one can understand that the curse that God speaks of in this passage is referring to the curse of the law. Here God is reinforcing the blessings and curses of the law that are in *Leviticus 26:14-17* and *Deuteronomy 28*. Under the dispensation of the New Covenant, those under the law have been redeemed from its curse by the sacrifice of Christ.

“Christ redeemed us from the curse of the law by becoming a curse for us, for it is written: “Cursed is everyone who is hung on a tree.” He redeemed us in order that the blessing given to Abraham might come to the Gentiles through Christ Jesus, so that by faith we might receive the promise of the Spirit.” (Galatians 3:13-14)

Jesus has redeemed all men from the law and its curses by His atoning sacrifice on the cross. What does the word redeemed mean? *Of Christ freeing men from the dominion of the Mosaic Law at the price of his vicarious death. [1805, Joseph Thayer's Greek-English Lexicon of the New Testament]* The truth sets us free! We are not under the dominion of the law and since we are not, we are also not under the curse imposed by the breaking of the law *including the law of tithing. (Romans 4:15)* The law can no longer condemn us because Jesus condemned sin and released us from sin's penalty of punishment and death. **(Romans 8:1-4)**

The curse of the law was a *divine* curse imposed by God Himself and was put into affect when Israel disobeyed the law. **(Deuteronomy 28:20-68)** The breaking of the law imposed God's wrath (anger) since men were unable to keep it perfectly. **(Romans 4:15, 3:23)** No one has obtained righteousness through the law, the law only made us conscious of sin. **(Romans 3:20)** Since God imposed the curse of the law, only He could lift it. Jesus, as God in the flesh, accomplished this on the cross. God is no longer punishing us for our sins because His Son, Jesus took our punishment on the cross. Just like Abraham, God credits righteousness to us also apart from works of the law. **(Romans 4:6-8)**

Why did the Lord set men free from the curse of the law? Jesus set men free from the curse of the law so that the blessings of Abraham could be bestowed upon those who have faith in Christ. Since Israel was always breaking God's law in some point, they were always coming under His curse (wrath, punishment). The only way for those in Christ to be blessed continually with the blessings promised to Abraham was for the curse of the law to be removed out of the way entirely. We must not believe those who falsely teach that we are under a curse if we don't tithe. This curse that they speak of in *Malachi 3* is the curse of the (Mosaic) law and is the same curse that Christ redeemed men from as declared in *Galatians 3*! We cannot let others bring us into such bondage when Christ has set us free!

The Apostle Paul warns us in scripture; **“It is for freedom that Christ has set us free. Stand firm, then, and do not let yourselves be burdened again by a yoke of slavery.” (Galatians 5:1)** When we study this passage out in the Greek, Paul is referring to the works of the Mosaic Law. Because of the impossibility of keeping the Law without breaking it and coming under it's penalties, instead of it being a blessing, it became a yoke of slavery to those under it. (See also Acts 15:1-10,11) Just as was stated earlier, tithing, because it is a work of the law and not grace,

has become a yoke around the necks of many of God's people that they are not able to bear. God wants us to be free to live by His grace in every area of our lives including giving.

It also says in this chapter: **“All who rely on observing the law are under a curse, for it is written, “Cursed is everyone who does not continue to do everything written in the Book of the Law.” Clearly no one is justified before God by the law, because, “The righteous will live by faith.” The law is not based on faith; on the contrary, “The man who does these things will live by them.” (Galatians 3:10-12)**

Like the Galatians, today we must be careful that we do not rely on (or put our trust in) observing any works of the law instead of faith in Christ. If we place ourselves under the law, come into agreement with and adhere to it's works, we are also agreeing to all the law says including the curses for disobedience. Why? Attached to the keeping of the law was a curse if one did not continue to do everything (the whole entire system) of the Book of the Law. **(Deuteronomy 27:26, Galatians 3:10)** The Book of the Law (of Moses) could not be divided up into sections. We cannot pick and choose certain parts of the law to keep because it was a whole, entire system that the people of Israel were to keep in its entirety. The Apostle Paul knew the law very well and its punishment for disobeying it and therefore also knew of the consequences of placing oneself back under the Mosaic Law once one had come to faith in Christ. This is why he condemned the return to legalism and warned of the dangers of the bondage of returning to the law. **(Galatians 1:6-9, 4:21)** If we receive what Jesus has done for us though and receive the promise through Him, we are free to inherit all the blessings and are free from the curse of the Law.

Paul made it clear here that Abraham was justified by faith and that all of those who are in faith are blessed along with Abraham. **Understand, then, that those who believe (have faith) are children of Abraham. The Scripture foresaw that God would justify the Gentiles by faith (apart from the law- Romans 3:21), and announced the gospel in advance to Abraham: “All nations will be blessed through you.” So those who have faith are blessed along with Abraham, the man of faith.” (Galatians 3:6-9)** We can only receive the blessings of Abraham through faith in Christ and not the Law. Since this is true, this kills the sacred cow that we will not be blessed if we don't tithe since the blessings do not come through works of the law but by what Jesus has already done. **(Galatians 3:14-18)**

Getting back to our original question- does *Malachi 3* apply to those of us in the New Testament Church? This can be answered by three easy questions. 1.) Are you in Christ? 2.) Do you live by faith? 3.) Have you been redeemed from the law and its curse? If you answered yes to all three, then *Malachi 3* does not apply to you! We have been redeemed from the curse of the law, including the curse for not tithing.

The Church Is Not Under The Old Covenant

The confusion and lack of knowledge about tithing in the Church is due to the erroneous belief that we are under *both* the Old and New Covenants. Nothing could be further from the truth. **(Romans 7, Ephesians 2:11-16, Colossians 2:14, Hebrews 7:12, 8:8-9, 10:9)** There are many scriptures that teach us that believers in Christ are not under law but grace. The Old Covenant was strictly between God and the Nation of Israel and excluded the Gentiles. After Jesus fulfilled the conditions and requirements of the Old Covenant Law, it was made obsolete and taken away so that the New Covenant could be instituted and the whole world blessed, even as God promised Abraham. **(Romans 4:9-13, Galatians 3:8, Hebrews 10:9-10)** The Books of Romans, Galatians and Hebrews are very clear about this. The Apostle Paul taught that law and grace do not mix and warned of the dangers when Christians revert to law keeping. One byproduct of law keeping will be addressed in the next section. When people understand what the law really says, they may not be so eager to place themselves under its requirements and conditions.

Do Not Fear! Jesus Took Our Punishment

One aspect of tithing that many believers may not be aware of is fear. Fear? What does this have to do with tithing? There has been a spirit of fear instilled in the hearts of many believers that God will punish them for not giving 10% of their income religiously. This is what happens when one lives according to the law. Within the blessings and curses of the law there is the element of fear. Why? It is because many believers are afraid of the penalties of breaking God's laws and that God will become angry with them and punish them. **(Romans 4:15)** Even if some Christians wanted to stop tithing because they believe that they are to give by grace and not law, they are fearful of doing so because of the threats of fear of punishment under the *Malachi 3* teaching. **"Will a man rob God? Yet you rob me. "But you ask, 'How do we rob you?' "In tithes and offerings. You are under a curse-the whole nation of you-because you are robbing me."** **(Malachi 3:8-9)** When ministers today teach that believers will be cursed for not tithing, they are totally unaware of the magnitude of their statement and are ignorant of what the Mosaic Law says and of the redeeming sacrifice of Christ. In *Deuteronomy 28* we find the horrible consequences of the curse of the law. We read this and certainly would not want to suffer the wrath and punishment of God. But will God punish Christians for not tithing?

God will not punish believers for not tithing, in fact, according to the New Testament, we find believers liberated from the threat of punishment (with the curse) of breaking the Old Testament Law because all men have been set free from the dominion of it. Believers in Christ are not under the dominion (control, subjection) of the law but instead are to be under the control of the Spirit. **(Galatians 5:16-18)** When the Lord died on the cross, He paid the price to set His people free from the law because God had something better for us than servitude to the law. He wanted to take His people on to a better way of serving Him and that is in the newness and power of His Spirit. **(Romans 7:6, II Corinthians 5:17)**

Many have been tithing out of fear without realizing it. The Lord does not want us to be in bondage to fear in any area of our lives, including giving. He wants us to give freely with a right heart and spirit, not out of a spirit of fear. God has made us His sons and gave us His Holy Spirit and not a spirit of fear. **"...Because those who are led by the Spirit of God are sons of God. For you did not receive a spirit that makes you a slave again to fear, but you received the Spirit of sonship. And by him we cry, "Abba, Father." (Romans 8:14-15)** God wants us to speak and act like sons of God, with authority, boldness and power -not fear. **"For God has not given us the spirit of fear, but of power, and of love, and of a sound mind." (II Timothy 1:7)** The Lord died so that we would be free from fear and the bondage of the law. **(Galatians 5:1)**

God is not angry with us because Jesus took the punishment for our sins on the cross. **(Isaiah 53)** God is no longer punishing us for our sins but instead is giving us forgiveness of them. **(Romans 4:6-8, I John 1:9)** It is not for us to suffer God's wrath because He has given us salvation. **(I Thessalonians 5:9)** We in the New Testament Church are to be led by the Spirit, not the law. If we listen to and follow the Holy Spirit, He will lead us into all righteousness, including the right way to give. If we truly have a revelation of God's grace, we can then begin to understand why Jesus did not command the Church to tithe and how we are to understand giving in the light of the New Covenant. God did not leave us without instructions on giving when the New Covenant was established. There are many things that we as a Church need to understand if we are to give, as God desires us to.

Another reason some say that they tithe is not because they are under the law but because tithing was instituted before the law during the time of Abraham. In Part II of this series, we will address this subject and the significance of the Abrahamic Covenant, since it is so closely related to the New Covenant in the arena of faith. We will also bring clarity to this Covenant by showing how Abraham's actions were prophetic in nature and how these prophetic acts related to the people of Israel in the Old Testament and how they relate to the Church in the New Testament today.