

Radical Giving: Old vs New Testament Tithing Explained

Physical and Spiritual Dimensions Tithing in the Old Testament Compared to the New Testament



Tithing—the practice of giving **one-tenth** of one's produce, income, or possessions—occupies a central place in biblical teachings on stewardship, worship, and communal support. In the Old Testament, it operated as a structured legal obligation under the Mosaic Law, largely physical in nature and deeply integrated into Israel's theocratic system. **The New Testament, by contrast, shifts the focus from compulsory regulation to generous, Spirit-led giving under grace.** This new emphasis carries a profoundly spiritual dimension that ultimately points toward **radical self-sacrifice**. This essay examines these important contrasts through key biblical passages and concludes with the New Testament's call to total surrender, powerfully modeled by the early church.



Tithing in the Old Testament: A Physical Mandate

In the OT, tithing was a compulsory tenth given to support the Levitical priesthood, the temple, festivals, and the vulnerable. It was fundamentally physical—involving tangible agricultural produce, livestock, or spoils of war—and enforced as part of Israel's covenant with God.

Key examples include Abraham's voluntary yet precedent-setting tithe: "And Abram gave him [Melchizedek] a tenth of everything" (**Genesis 14:20**). Jacob vowed similarly: "of all that you give me I will give a full tenth to you" (Genesis 28:22).

The Mosaic Law formalized it: "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD" (**Leviticus 27:30**). Tithes supported Levites, who had no land inheritance: "I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the tent of meeting" (**Numbers 18:21**). Additional tithes funded festivals (**Deuteronomy 12:5-6; 14:22-26**) and every third year aided the poor, Levites, foreigners, orphans, and widows (**Deuteronomy 14:28-29**). Physically, this was about agricultural yield, herds, and firstfruits, often consumed in sacred meals or stored in temple treasuries. Spiritually, it

taught dependence on God, fear of the Lord, and covenant faithfulness. **Malachi 3:8-10** warns sternly: “**Will a mere mortal rob God?** Yet you rob me. But you ask, ‘How are we robbing you?’ In tithes and offerings... Bring the whole tithe into the storehouse... and see if I will not throw open the floodgates of heaven and pour out so much blessing...” Failure to tithe was equated with robbing God, with blessings promised for obedience.

Tithing reinforced Israel’s identity as a holy nation set apart, where material giving sustained religious and social order.



The New Testament: From Obligation to Generous Grace

The NT does not command tithing as a legal requirement for **Christians**, who are **no longer under the Mosaic Law** (fulfilled in Christ; see **Colossians 2:13-14**). Instead, it emphasizes proportional, cheerful, and sacrificial giving motivated by love, gratitude, and the example of Jesus. Jesus acknowledged tithing among the Pharisees but critiqued their priorities: “Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices—mint, dill and cumin. But you have

neglected the more important matters of the law—justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former” (**Matthew 23:23**; cf. **Luke 11:42**).

Physically, NT giving involves money, possessions, and resources shared according to need and ability, not a fixed tenth. Paul instructs: “On the first day of every week, each one of you should set aside a sum of money in keeping with your income, saving it up, so that when I come no collections will have to be made” (**1 Corinthians 16:2**). He highlights the Macedonian churches’ generosity despite poverty (**2 Corinthians 8**) and urges: “Each of you should give what you have decided in **your heart to give**, not reluctantly or under compulsion, for God loves a cheerful giver” (**2 Corinthians 9:7**).

Spiritually, giving becomes an act of worship, faith, and unity in the body of Christ. It reflects God’s own generosity in Christ (**John 3:16**) and stores up heavenly treasure (**Matthew 6:19-21**; **Luke 12:33**). Jesus praised the poor widow who “put in everything—all she had to live on” (**Mark 12:44**), elevating sacrificial giving over quantity. Giving demonstrates love for God and neighbor, combats materialism, and advances the gospel. Paul notes it is “more blessed to give than to receive” (**Acts 20:35**).



Key Differences: Physical and Spiritual Aspects

Physical Aspects: OT tithing was a mandatory **10%** of produce/livestock, often centralized at the temple for Levites and national purposes, with multiple tithes (up to **23%** in some interpretations). NT giving is flexible—**based on prosperity and need**—distributed locally through the church for saints, ministers, and the poor. It includes selling assets as needed rather than routine percentages.

Spiritual Aspects: OT tithing tested obedience to the Law and promised temporal blessings, fostering national holiness. **NT giving flows from the indwelling Spirit, grace, and love; it is joyful, not legalistic**, and tied to eternal rewards, heart transformation, and the priesthood of all believers (**1 Peter 2:9**). Hypocritical externalism (as with Pharisees) is condemned, while inner motivation and generosity mirroring Christ's sacrifice are exalted. **The shift from Law to grace moves from minimum requirement to maximum devotion.**



Conclusion: Giving All, as in the Early Church

The progression from OT tithing to NT giving culminates in the **radical model** of the first church in Jerusalem. After Pentecost, “All the believers were together and had everything in common. They sold property and possessions to give to anyone who had need” (**Acts 2:44-45**). This is echoed in Acts **4:32-35**: “All the believers were one in heart and mind. No one claimed that any of their possessions was their own, but they shared everything they had... It was distributed to anyone who had need.” Barnabas sold a field and laid the money at the apostles’ feet as a positive example.

This was not forced communism but voluntary, Spirit-led generosity born of unity and love. Believers gave all they had when needs arose, trusting God as provider. **Jesus Himself taught, “Sell your possessions and give to the poor.** Provide purses for yourselves that will not wear out, a treasure in heaven that will never fail” (**Luke 12:33**; cf. **Matthew 19:21**). **True discipleship demands total surrender—not 10%, but everything**—because all belongs to God. In an age of materialism, Christians are called beyond legalistic tithing to this **NT ideal: cheerful, sacrificial giving that reflects the cross. As stewards of God’s grace,** may we emulate the early church, holding loosely to earthly goods and pouring out **our lives** for **His kingdom**.

Also, Reference – [WHEN IS IT NOT GOD’S MONEY? – Servant of Christ](#)

