

What Does the Bible Say About Tithing vs. Giving?



Foreword

This essay traces what Scripture actually says about the tithe in Israel and about giving in the church of Jesus Christ. The aim is not to defend a party line—neither “you must give ten percent, or you are robbing God,” nor “grace means you owe God nothing.” The aim is to let the covenants speak in their own settings, and then to let the New Testament interpret the Old.

Two convictions shape what follows. First, money is only one part of a disciple’s giving. Time, skill, presence, speech, mercy, and spiritual gift are also offerings. Second, the local church is not merely a collection plate; it is the household in which gifts are used and grown. The apostles never separate financial generosity from the stewardship of every grace God has entrusted to His people.

Context

The Old Testament tithe

Tithing appears before Sinai, under Moses, and in the prophets.

Abraham gave Melchizedek “a tenth of everything” (**Genesis 14:18–20**). Jacob vowed a tenth of all God would give him (**Genesis 28:20–22**). Both were worship, not yet a national law.

Under Moses the tithe became statute: produce and livestock were “holy to the LORD” (**Leviticus 27:30–33**). Numbers 18 assigned that tithe to the Levites, who had no land, as pay for tabernacle service; they in turn tithed to the priests (**Numbers 18:21–28**).

Deuteronomy adds other uses: a yearly tithe eaten before the Lord at the sanctuary (**Deuteronomy 14:22–27**), and a third-year tithe stored locally for the Levite, sojourner, fatherless, and widow (**Deuteronomy 14:28–29; 26:12–13**). The design was worship, priesthood, festival joy, and care for the poor—not a modern paycheck formula.

Malachi 3:8–10 belongs to that same order. Judah was withholding tithes from the temple storehouse. The rebuke is a covenant lawsuit against a nation with a temple and priesthood, not a standing rule written to every later church.

The New Testament turn

The New Testament does not ignore the tithe. It relocates it.

Jesus mentions tithing only to Pharisees still under Moses. They tithe herbs and neglect justice, mercy, and faithfulness. “These you ought to have done, without neglecting the others” (**Matthew 23:23; Luke 11:42**). He treats the tithe as their duty under the Law and ranks it beneath the weightier matters. He is exposing hollow religion, not writing a rule for the later church.

Hebrews 7 goes back to Abraham’s tenth, but not to install a church tax. The writer’s question is: whose priesthood is greater, Levi’s or Melchizedek’s? Abraham paid a tenth to Melchizedek; Levi, still in Abraham’s loins, is therefore shown to be lesser. The argument lands on Christ, priest forever after Melchizedek’s order. If the point were “Christians must tithe,” the chapter would say so. It does not. **It uses the tithe as evidence about priesthood, then leaves the Levitical system behind because that priesthood has been fulfilled.**

When the apostles teach churches how to give, they never command a tenth. Giving is planned and proportionate: set something aside weekly “as he may prosper” (**1 Corinthians 16:1–2**). It is voluntary and cheerful: “as he has decided in his heart, not reluctantly or under compulsion” (**2 Corinthians 9:7**). The Macedonians gave according to their means, and even beyond them, but first “they gave themselves to the Lord” (**2 Corinthians 8:3–5**). A gift is acceptable according to what a person has, not according to what he lacks (**2 Corinthians 8:12**). The pattern is Christ: though rich, He became poor so that we might become rich (**2 Corinthians 8:9**).

The first churches lived this as a shared life, not a new tax. Jerusalem sold property so that none were needy (**Acts 2:44–45; 4:32–35**). Antioch sent relief “according to their ability” (**Acts 11:29**). Paul recalls Jesus: “It is more blessed to give than to receive” (**Acts 20:35**).

The difference is structural. Israel’s tithe funded a tribe with no farmland and a temple that required food on the table. That arrangement ended with the old priesthood. The church has no Levitical land-system to underwrite. Every believer is now a priest, and the people themselves are God’s house. So the apostles do not levy ten percent. They call the whole person under grace: first the life, then the money, given freely, in proportion to what God has provided, to meet real need and to honor Christ. **That is not a smaller claim than the tithe. It is a larger one, because God is no longer asking for a tenth of the field. He is asking for the disciple.**

Gifts beyond money

The New Testament never treats giving as cash alone. The same letters that talk about collections also talk about *charismata*—spiritual gifts, meaning abilities the Spirit gives so the church can serve and grow.

Peter puts it simply: every believer has received a gift, and that gift is not private property. “As each has received a gift, use it to serve one another, as good stewards of God’s varied grace” (**1 Peter 4:10**). A steward manages what belongs to someone else. The gift is God’s; the use is for others.

Romans 12 shows how wide that stewardship is. God gives different gifts: speaking His word, serving, teaching, encouraging, contributing money, leading, and showing mercy (**Romans 12:6–8**). Notice that “contributing” is on the list. Money-giving is one gift among several. A disciple who writes a check but never serves, teaches, or shows mercy has not finished giving. A disciple with little money who teaches, visits, or helps may be giving richly.

Paul says the same in another way: “To each is given the manifestation of the Spirit for the common good” (**1 Corinthians 12:7**). Gifts are not badges. They are tools. One body, many parts; each part is needed so the whole church is helped (**1 Corinthians 12:12–27**).

The church has a duty here, not only the individual. Christ “gave the apostles, the prophets, the evangelists, the shepherds and teachers, to equip the saints for the work of ministry, for building up the body of Christ” (**Ephesians 4:11–12**). Leaders are not meant to do all the ministry while the rest only fund it. Leaders train the saints so the saints can serve. The goal is a congregation in which “each part is working properly,” and the body “builds itself up in love” (**Ephesians 4:16**).

So giving includes the plate, but it is larger than the plate. God gives money, time, skill, speech, and mercy. The disciple offers them. The church receives them, names them, and helps them grow. A church that collects offerings but never equips people to use their gifts has only half a doctrine of giving.

Conclusion

The tithe trained Israel to treat increase as God’s, to fund worship, to feed the poor, and to see withholding as unfaithfulness under that covenant. Those lessons remain. They do not remain as a church tax.

Christ changes the arrangement. The old priesthood gives way to His. The old house gives way to a living people. Therefore the apostles never say, “Pay the tenth.” They say, “Give yourself first, then give what you have, as you have decided in your heart, as God has prospered you, for the good of the saints and the work of the gospel.” Money is part of that. It is not the whole of it. Time, strength, speech, mercy, and spiritual gift are offerings too. A tenth handed over with a closed life is not New Testament giving. An open life that also opens the hand is.

So the church has a double charge. Collect what is needed so ministry can continue and the weak can be helped. Then do the harder work: equip the saints, put gifts into use, and refuse a Christianity that pays and never serves. A check can support the body. Only a steward can build it.

Do not start with the question, “**Did I give ten percent?**”

Start with this one: “Have I given the Lord myself? And am I now using everything He has given me—money included—to help His people and serve His work?”

**The real test is not the amount on the envelope.
The real test is the life of the person who gave it.**

