



Are Christians Required to Tithe?

Does Malachi 3 Teach that Your Money Is Under a Curse Until You Redeem It With A Tithe?

by Chris Rosebrough

In this document I reproduce two solid resources regarding tithing and how to properly understand Malachi 3:7-12. The first resource was written by the great Lutheran dogmatician, Francis Pieper and is taken from Vol. 3 of his *Christian Dogmatics*. The second comes from the *New American Commentary on Haggai and Malachi* by Richard A. Taylor and E. Ray Clendenen. Each of these resources rightly handles God's Word and accurately distinguishes between the obligations of the Old Covenant (Mosaic Covenant), which Christians are not bound to, and the New Covenant. As you will see, the tithing obligations of the Old Covenant do not apply to Christians and the pastor or mega-church leader who would appeal to Malachi 3:7-12 in order to bind men's consciences to the tithe and claim that their money is under a curse until they redeem it by tithing is grossly mishandling God's Word and not teaching what accords with sound Christian doctrine.

A word on tithing by Francis Pieper

A booklet bearing the title *The Tithe* deplores the fact that Christians in “wealthy America” contribute less than two dollars per person annually for missions at home and abroad, puts the blame for this miserly giving primarily on the theological professors who teach the future pastors “that we laymen and lay women owe everything to God in general, but nothing in particular, nothing definite; that the time of payment, manner of payment, and even the amount of payment of whatever we owe, or think we owe, or somebody else tells us we owe, is left entirely to our natural disposition to benevolence or stinginess, or to our

moods and caprices”; and the layman who wrote the preface of the booklet argues with the best of intentions for the introduction of the tithe, meaning “that the tithe is—not was—God’s Law for the human race and that the obligation to pay it is as binding now as it ever was.”

Our answer to this: We Lutheran professors deplore and reprove as sin the undeniable fact that New Testament Christians make use of their deliverance from the Old Testament tithe to excuse their indolence in contributing for the purposes of the Church, particularly for missions. Also Luther reproved this sin.

But we also know that the Christian Church never commands where Scripture does not command. The obligation to pay the tithe has been abolished in the New Testament. While the New Testament Scripture inculcates the obligation of generous and untiring giving, it leaves the exact amount and the details of the contributions to Christian insight and freedom. Scripture says: “He which soweth sparingly shall reap also sparingly, and he which soweth bountifully shall reap also bountifully. Every man as he purposeth in his heart, so let him give; not grudgingly or of necessity.” (2 Cor. 9:6–7.) Again: “See that ye abound in this grace also. I speak not by commandment, but by occasion of the forwardness of others and to prove the sincerity of your love. For ye know the grace of our

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Lord Jesus Christ, that, though He was rich, yet for your sakes He became poor, that ye through His poverty might be rich. And herein I give my advice” (γνώμην, opinion; opposite of ἐπιταγή, v. 8), 2 Cor. 8:7–10. This “general” admonition will do the work. “In the Old Testament,” says Luther, “it was prescribed that in addition to the annual tithe due the Levites the people had to contribute a special tithe every third year for the poor, the widows, and orphans, etc. Now, such amounts are not expressly fixed by specific laws in the New Testament, for it is an era of grace, in which everyone is admonished to do this willingly, as Paul says Gal. 6:6: ‘Let him that is taught in the Word communicate unto him that teacheth in all good things.’” (St. L. XII:337.)

We also know the reason why in the New Testament the Christians themselves are to determine the amount of their giving. We read in Gal. 4:1–3: “Now I say that the heir, as long as he is a child, differeth nothing from a servant, though he be lord of all; but is under tutors and governors until the time appointed of the father. Even so we, when we were children, were in bondage under the elements of the world.” In the New Testament the sun of God’s grace in Christ is shining in full splendor. And it is God’s will that Christians be no more children but full-grown men who, prompted by the willing spirit of sonship, will also in financial respects do all and more than was prescribed to the people of the Old Covenant by an express command. If we, then, confine ourselves to persuading and urging Christians unto diligent and untiring giving for the Gospel by presenting to them the wonderful love of God in Christ, we are not employing impotent “generalities,” but are urging upon our people the strong divine motives which will always awaken responsive love and fan it to a bright flame. The contemplation of the thorn-crowned head of the Savior (2 Cor. 8:9) will produce the right quality and the right quantity of their gifts for the Gospel.

It is, of course, no legalism when we reprove slothful contributing to the support of the Gospel as earnestly as the

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Apostle, who addressed these sharp words to his congregations: “Be not deceived; God is not mocked” (Gal. 6:7). We address these words to the old man of the Christians, who must be coerced to outward obedience by the threats of the Law (Formula of Concord, 969, Sol. Decl., VI, 24). But we expect the good works from Christians according to their new man, who, harassed by the flesh, must be strengthened by the message of divine love.

Nor do we practice Old Testament legalism when we voluntarily obligate ourselves to pay the tithe or the quint or, according to the advice of the Apostle in 1 Cor. 16:1-2, adopt the method of systematic giving. This advice of the Apostle is not a command (2 Cor. 8:8).

Tithing in the Church? By Richard Taylor & E. Ray Clendenen

How do these verses apply to the Christian today? That the Old Testament law continues to instruct the church is indicated by the apostles’ continued delight in it and use of it to reveal sin (Rom. 7:7, 22; 1 Tim. 1:5-11; 2 Tim 3:16-17). A continuity between new covenant and old covenant instructions is shown both explicitly (Rom 13:8-10; Gal 5:14) and implicitly in citing old covenant law to confirm instructions under the new covenant (1 Cor. 9:8-10; Eph. 6:1-3; 1 Tim. 5:18; 1 Pet. 1:15-16). The New Testament writers taught, however, that the believer’s relationship to the old covenant law is different since the coming of Christ. This is shown, for example, by the instruction Peter received from God to “kill and eat” and not to “call anything impure that God has made clean” (Acts 10:13-15) and by the apostolic church’s rejection of the proposal that “the Gentiles must be circumcised and required to obey the law of Moses” (Acts 15:5). Furthermore, Paul asserted that the Christian is “not under law but under grace” (Rom. 6:14; also Gal. 5:18; 1 Cor 9:20), that he has “died to the law” and been “released from the law so that we serve in the new way of the Spirit, and not in the old way of the written code” (Rom. 7:4, 6; also Gal. 2:19). He declared that the law was added to the promises “because of transgressions until the Seed to whom the promise referred had

come” (Gal. 3:19; also 1 Tim. 1:9) and that before this faith [in Jesus Christ] came, we were confined under the law, imprisoned until the coming faith was revealed. The law, then, was our guardian until Christ, so that we could be justified by faith. But since that faith has come, we are no longer under a guardian, for you are all sons of God through faith in Christ Jesus. (Gal. 3:23–26, HCSB)

He also declared that Christ has made peace and created “one new man” of Jew and Gentile by “destroy[ing] the barrier, the dividing wall of hostility, by abolishing in his flesh the law with its commandments and regulations” (Eph. 2:14–16).

Furthermore, the church believed they were under a new covenant (1 Cor. 11:25; 2 Cor. 3:6–11) and worshiped on the first rather than the last day of the week (1 Cor. 16:2). And finally, the author of Hebrews declared that Christ’s death on the cross instituted a new priestly order and that “when there is a change of the priesthood, there must also be a change of the law” (Heb. 7:12). He also described the new covenant as “superior to the old one” and pointed out from Jer. 31:31–34 that “by calling this covenant ‘new,’ [God] has made the first one obsolete; and what is obsolete and aging will soon disappear” (Heb. 8:6, 13).

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More specifically, the “gifts and offerings” under the old covenant “are only a matter of food and drink and various ceremonial washings—external regulations applying until the time of the new order” (Heb. 9:9–10). In this context we may understand Jesus’ teaching (see Matthew 5) as “a new law that at once fulfills and surpasses the law of Moses,” a law that Paul would call “the law of Christ” (1 Cor. 9:21; Gal. 6:2).

How to reconcile the New Testament teaching on the continuity and discontinuity between new covenant and old covenant instructions has been debated for centuries, and the literature is voluminous.

The evidence is clear enough, however, that one cannot simply apply directly to new covenant believers the laws, directives, warnings, and incentives given to Israel under the old covenant. D. Dorsey has argued, for example, that “the collection

of 613 regulations comprising God's covenant with ancient Israel is not intended to legally govern the Church."

The Sinaitic law code was very specifically designed by God to regulate the lives of the West Semitic inhabitants of the southern Levant. Nearly all the regulations of the corpus—over 95%—are so culturally specific, geographically limited, and so forth that they would be completely inapplicable, and in fact unfulfillable, to Christians living throughout the world today.

The difficulty with trying to apply part of the Old Testament law to Christians is the lack of any biblical substantiation for such a division on the one hand and the biblical teaching regarding the unity of the law on the other hand.

Paul in Gal. 5:3, for example, declares "to every man who lets himself be circumcised that he is obligated to obey the whole law" (also Jas. 2:10–11). God's moral absolutes are eternal because they arise from his own character. But how those absolutes are manifest and administered in the different economies of old and new covenants will likely differ. An obvious example is that under the old covenant adultery was not only wrong but was punishable by execution (Lev. 20:10). Under the new covenant the absolute prohibition remains, but the penalty apparently does not (Heb. 13:4). What can be learned from the Old Testament prohibition is the seriousness and destructiveness of the sin.

On the positive side, the Old Testament included instruction to care for the landless poor, especially those whose responsibility was to minister in teaching the law and in maintaining the temple and its worship. This is matched by New Testament instructions regarding God's ownership of all we have (Matt. 6:25–32; Acts 17:24–25; Col. 1:16; Jas. 1:17) and the Christian's responsibility for acts of mercy, kindness, care for the needy and for respect, love, and care for church leaders (1 Tim. 5:17–18; 1 Thess. 5:12). In response to the Spirit's warning of a coming famine, for example, "The disciples, each according to his ability, decided to provide help for the brothers living in Judea" (Acts 11:27–30; cf. 24:17). Paul speaks in Rom. 15:26–27 of the obligation of Gentile Christians to meet the needs of the Jewish Christians in Jerusalem based on the principle that "they owe it to them. For if the Gentiles have shared in the Jews' spiritual blessings, they owe it to the Jews to share with them their material blessings." The basic principle of caring for the poor is repeatedly taught in the

New Testament (Acts 4:34–35; Rom. 12:13; Gal. 2:10; Eph. 4:28; Jas. 2:16; 1 John 3:17). And similar to the Old Testament law of the tithe, one's gifts are to be in accordance with his financial resources. Paul's instruction to the Corinthians as well as others was that "each of you is to set something aside and save to the extent that he prospers" (1 Cor. 16:1–2; also "according to your means" in 2 Cor. 8:11–12).

Nevertheless, even though in Romans 15 Paul described these collections as spiritual obligations, he spoke of them in 1 Cor. 16:3 as "gifts" (charis, rendered "act of grace" in 2 Cor. 8:6 and "grace of giving" in 8:7), and in the major New Testament passage on giving, in 2 Cor. 8:2, he described it in terms of "generosity" (ἀπλότης; also εὐλογία, "generous gift" in 2 Cor.

9:5). He praised the Macedonians for giving "even beyond their ability" (8:3; see Mark 12:44). Paul offers a clue in 2 Cor. 8:8 that giving under the new covenant follows different principles than under the old covenant when he says, "I am not commanding you, but I want to test the sincerity of your love by comparing it

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with the earnestness of others.” Whereas the law of the tithe was an external obligation commanded of every member of the covenant community of Israel, giving under the new covenant is to be an expression of joy (2 Cor. 8:2) and love (cf. 8:24; 9:7) produced by God's Spirit and giving evidence of the presence of the One "who works in you to will and to act according to his good purpose" (Phil. 2:13; see Jer. 31:33; Ezek. 36:26–27; Rom. 12:8). In 2 Cor 8:1 Paul had said that the Macedonians' giving was the result of the grace that God had given them (also 2 Cor. 9:14–15). So the acceptability of one's offering was determined by it being proportional to one's means and the product of a willing and even "cheerful" heart (2 Cor. 8:12; 9:7).

The question remains whether under the new covenant obedience to biblical principles of kindness and generosity

carried motivations of material blessing (or deprivation) as under the old covenant.

One must recognize that the assurances of material blessing found in Mal. 3:7–12 are based on the blessings and curses attached to the Mosaic covenant in Leviticus 26 and Deuteronomy 28. If the new covenant has replaced the Mosaic covenant in some sense, these blessings and curses are no longer in effect, at least not in a direct and literal sense. Yet one must ask if a similar motivation might be attached to New Testament guidelines for giving. At first glance 2 Cor. 9:6–11 seems to echo Mal. 3:7–12.

Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously. Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work. As it is written: “He has scattered abroad his gifts to the poor; his righteousness endures forever.” Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. You will be made rich in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God.

Closer examination, however, shows that the principles at work here are very different. Paul is not advocating giving that will result in blessing but rather blessing that will result in giving. The purpose of “having all that you need,” he says (v. 8), is that you may “abound in every good work,” not vice versa. The abundance of God’s supply of seed and bread (quoting Isa. 55:10) that makes “rich in every way” (v. 11) is for the purpose of being “generous on every occasion.” What then is the harvest one reaps from the generosity that is sown, “the harvest of your righteousness”? It is not material blessings one may enjoy as the reward for righteousness and obedience. The harvest of generosity is rather “thanksgiving to God” (v. 11).

Paul elaborates in the next two verses:

This service that you perform is not only supplying the needs of God’s people but is also overflowing in many expressions of thanks to God. Because of the service by which you have proved

yourselves, men will praise God for the obedience that accompanies your confession of the gospel of Christ, and for your generosity in sharing with them and with everyone else.

(2 Cor 9:12–13)

The motivation of material blessing in the New Testament, therefore, has a different emphasis from that found in Malachi and the Old Testament. God blesses the Christian for giving not because of giving. Also different is the apparent lack of guidance about the amount to be given. Nowhere in the New Testament, even in these two chapters of 2 Corinthians dedicated to the issue, is the Christian instructed to give a “tithes” or “tenth.” Since the giving requirement is no longer an external obligation required as “dues” from every member of the covenant community but rather is to be the expression of love from a regenerated and redeemed heart, the amount is also not specified. How much, then, should the Christian give? Since the New Testament lacks specific instruction on the amount one should give, though on the other hand continuing the principle of giving as one has prospered and according to one’s means, and since the giving of a tenth is the pattern used in the Old Testament, even before the founding of the Mosaic covenant (Gen 14:20), the use of the tenth should be considered an initial guideline for New Testament giving.