

Is Tithing Required for Christians?

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[Scripture quotations taken from the NASB](#)

Many Christian congregations encourage their members to tithe (or give a tenth) of their income to the church. Some congregations will even go so far as to require tithing as a condition of church membership. In order to have confidence before God that we are walking in obedience to His word, every believer should search the Scriptures and ask themselves: ***Is tithing as commanded in the Old Testament Law still required for us as New Testament believers in Christ?***

Tithing was first instituted in the book of Leviticus as a requirement for Israel. The word “tithe” means “tenth”, and it refers to giving back to the Lord a tenth, or ten percent, of all that He had provided for the children of Israel. This was one of many commands that the Lord gave to Moses on Mount Sinai for the Israelites. This passage reads:

“Thus all the tithe of the land, of the seed of the land or of the fruit of the tree, is the Lord’s; it is holy to the Lord. If, therefore, a man wishes to redeem part of his tithe, he shall add to it one-fifth of it. For every tenth part of herd or flock, whatever passes under the rod, the tenth one shall be holy to the Lord.” (Leviticus 27:30-32).

Later in Numbers 18:24-26, God directed that the tithes collected from the Israelites were to be distributed to the Levites. All of the other tribes of Israel had been given lands as an inheritance from the Lord, but the Levites received no inheritance of land. Instead, their inheritance was the Lord Himself, as they had been chosen for the work of ministering before the Lord. The tithe was God’s way of providing for the Levites. The Levites were in turn required to give a tithe of all they received to the High Priest Aaron.

So it is clear that the Lord had commanded the Israelites to tithe all of the increase that He had given to them for the purpose of providing for the Levites who had received no inheritance of lands, but who had been chosen by the Lord to do the work at the Tent of Meeting. This work included the offering of the various sacrifices required by the Law.

The Israelites were required to obey this command to tithe their increase, as they were required to obey all of the laws that the Lord handed down for them through Moses. These laws are recorded in the books of Genesis through Deuteronomy, and they are referred to collectively as the “Law of Moses”.

There is no question that the people of Israel were commanded by the Lord to tithe all of the increase that He had given to them. The question that every Christian today should consider is this: are we as New Testament believers also required to tithe, or to give a tenth of the increase that the Lord has given to us?

After searching the Scriptures on this subject, we can see that tithing is no longer required for us as New Testament believers. There are in fact new directives on giving for God’s people that have been given to us by Jesus Himself and by the Apostle Paul.

The new directive is that indeed we are to give. Jesus exhorted us to give, and He said that with the same measure we use to give, it will be measured back to us. (Luke 6:38). Paul taught the same lesson when he compared our giving with a farmer’s sowing of seed. He said that if we sow or give sparingly, then we will reap or receive back only sparingly. But if on the other hand we sow or give bountifully, then we will receive back for ourselves bountifully. (2 Corinthians 9:6)

Paul also taught that we should not give grudgingly, or under compulsion, because God wants us to give willingly and cheerfully; we are not to give believing that we are compelled or obliged to give some certain amount. This instruction is made clear in 2 Corinthians 9 where Paul wrote: “Each one must do just as he has purposed in his heart, not grudgingly or under compulsion, for God loves a cheerful giver.” (2 Corinthians 9:7).

If we were still required to give a tithe, then we would indeed be “under compulsion” to give that tithe, or ten percent, in order to be obedient to God, but such is not the case. As we see clearly from Paul’s teaching in 2 Corinthians 9:7, we are *not* to give reluctantly, or under compulsion to give a certain amount, but *we are instructed to give as we decide in our own hearts*.

Some would disagree with the teaching that we as believers are no longer required to tithe, and they would say that Jesus did indeed teach that we are to tithe. As justification they would reference a verse from the Gospel of Luke which reads: “But woe to you Pharisees! For you pay tithe of mint and rue and every kind of garden herb, and yet disregard justice and the love of God; but these are the things you should have done without neglecting the others.” (Luke 11:42). They would emphasize especially the last sentence in the verse where Jesus told the Pharisees that they should have practiced the latter (justice and the love of God) without leaving the former (tithing) undone.

As with interpreting any Scripture, we must consider who is being addressed in the passage under consideration, and we must also consider the context of the passage from which the Scripture is taken. In Luke 11:42, *Jesus is addressing Pharisees* attempting to be justified by observing certain points of the law, while at the same time their lives were filled with hypocrisy and wickedness, and they neglected more important points of the law, such as justice and the love of God.

To be obedient to God under the Old Testament Law, one would be required to obey every point of the Law, including the command in the Law regarding tithing. This is why Jesus said to these Pharisees that they should have practiced the latter (justice and the love of God, which they were neglecting), without leaving the former (tithing) undone.

It is important for us to understand that *Jesus is not addressing His disciples in this passage*. In fact, in the context of this entire passage of Luke 11:37-54, Jesus addressed the Pharisees and experts in the Law of His day.

He sternly rebuked them for their hypocrisy on several points, including their belief that they will be justified before God by their strict observance of commands given in the Law such as tithing, while at the same time they “neglect justice and the love of God”. In the big picture however, it is clear from New

Testament teaching that no one will be justified by observing the law (Romans 3:20). As we can see from the context of this passage, Luke 11:42 is not a command to New Testament believers that we are to tithe. Rather, it is one point in a rebuke that Jesus directed to hypocritical Pharisees.

Nowhere in the New Testament are we as believers commanded, or even encouraged, to tithe our income. On the contrary, we are told that we are not to give “under compulsion”, with the belief that we are compelled or obliged to give some certain amount, as we have seen from 2 Corinthians 9:7. ***Instead, we are told to give as we have decided in our own hearts that we should give.*** In the New Testament, we as God’s people have been given new directives regarding our giving, and we have also been given new promises of God’s blessing in return for our giving.

There is nothing wrong with our local church asking us to tithe our income, and we are certainly free to do so if we want. However, with the New Testament directives that we have regarding our giving, let us resolve to let no one impose upon us a legalistic requirement that we must give a tithe, or a tenth, of what God has given to us as in order to be obedient to Him.

Instead, let us do as Paul instructed us, and let us give as we decide in our own hearts, with the understanding that if we give bountifully, then we will receive back bountifully, but if we give sparingly, then we will receive back for ourselves only sparingly. As believers in Christ, this is our instruction for giving as taught by Jesus in Luke 6:38, and by Paul in 2 Corinthians 9:6-9.