

Is Modern Church Tithing Biblical?

And

If not, how serious is it?



**Restoring Oneness Apostolic Truth
In The Last Days**

Comprehensive Study Guide Series

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Is Modern Church Tithing Biblical?

Introduction

If we are going to discuss tithing honestly, we must compare what is taught in churches today with what the Bible actually teaches. Many people assume that modern church tithing is simply a continuation of a biblical practice. However, when we examine Abraham, Jacob, the Law of Moses, and the teachings of the Apostles, we discover that modern church tithing does not resemble any biblical example found in Scripture.

Before proceeding, an important distinction must be made. We do not deny that tithing is biblical. Tithing is clearly found in Scripture and was given by God for specific people, under specific covenants, for specific purposes. The question is not whether tithing existed. The question is whether it was ever taught, practiced, or commanded in the Apostolic Church. In other words, the issue is not whether tithing is biblical, but whether it is Apostolic and whether it belongs to the New Testament Church.

The issue is not whether giving is biblical. Giving is clearly taught throughout both the Old and New Testaments. The real question is whether the modern practice of requiring Christians to give ten percent of their income to a pastor or church is taught anywhere in the New Testament. If such a doctrine is truly binding upon the Church, it should be plainly taught by Jesus and His Apostles. If it is not, then believers must seriously examine whether a tradition has been elevated to the level of doctrine without Apostolic authority.

Abraham's Tithe

The first mention of tithing in the Bible is Abraham.

Genesis 14:20

Abraham:

- Gave only one recorded tithe.
- Gave from the spoils of war, not from his regular income.
- Did not give money.
- Was never commanded by God to do it.
- Gave to Melchizedek, not to a local pastor or congregation.

This was not a system of ongoing giving. It was a single historical event.

If Abraham's tithe is the model for the Church, then modern church tithing already differs from it in almost every way.

Jacob's Tithe

The second mention of tithing is Jacob.

Genesis 28:20-22

Jacob said:

"If God will be with me... then shall the LORD be my God... and of all that thou shalt give me I will surely give the tenth unto thee."

Notice several things:

- This was a conditional vow.
- God never commanded it.
- It was personal and voluntary.
- Jacob said, "If God blesses me..."
- Scripture never records him actually paying this tithe.

Again, this does not resemble modern church tithing.

Tithing Under the Law

The first time tithing became a command was under the Law of Moses.

This tithe was:

- Given only to Israel.
- Connected to the Old Covenant.
- Based on crops, livestock, and agricultural increase.
- Designed to support the Levites because they had no inheritance in the land.
- Part of the temple system.
- More than a simple ten percent when all the tithes are considered.

Many people are surprised to learn that the priests did not receive ten percent from everyone. Israel gave the tithe to the Levites. The Levites then gave a tenth of what they received to the priests.

This means the priests received approximately one percent of Israel's increase, not ten percent.

The tithe system also provided for:

- The Levites
- The widows
- The fatherless
- The stranger
- Temple servants and religious workers

Modern church tithing usually excludes most of these groups even though they were part of the biblical system.

How Modern Church Tithing Differs

Modern church tithing is fundamentally different from biblical tithing.

Biblical tithing:

- Was agricultural.
- Belonged to Israel.
- Supported a Levitical priesthood.
- Included widows, orphans, and strangers.
- Operated within a temple system.
- Those receiving tithes could not own property or land

Modern church tithing:

- Is based on money.
- Is often treated as an ongoing requirement.
- Is commonly directed to a single pastor or church.
- Exists without a Levitical priesthood.
- Exists without a temple.
- Exists without the Old Covenant structure.
- Often excludes widows, orphans, and the poor from receiving a direct share.
- Pastors receiving tithes own property land and houses

These are not small differences. They are foundational differences.

What Did the Apostles Teach?

This is the most important question.

There is not one command in the Apostolic writings instructing the Church to tithe.

Not one.

The Apostles never taught Christians to tithe.

The Apostles never commanded a ten-percent standard.

The Apostles never collected tithes from the churches.

The Apostles never instructed believers to give ten percent of their income to pastors.

Because of this, those who teach mandatory tithing must return to:

- Abraham
- Jacob
- The Law of Moses

They cannot point to an Apostolic command because none exists.

Hebrews Says the System Was Canceled

The only direct Apostolic discussion of the tithing system is found in Hebrews 7.

Hebrews 7:18

"For there is verily a disannulling of the commandment going before..."

The word **disannulling** means cancellation or setting aside.

The writer explains that the Levitical priesthood has been replaced by the priesthood of Jesus Christ.

When the priesthood changed, the law connected to that priesthood changed also.

Tithing belonged to the Levitical system.

The New Testament never re-establishes that system for the Church.

New Testament Giving

The New Testament does teach giving.

But it teaches a very different kind of giving.

2 Corinthians 9:7

"Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity..."

Notice what Paul does not say:

- He does not command ten percent.
- He does not threaten a curse.
- He does not appeal to Malachi.
- He does not make giving a requirement for salvation.

Instead, giving is:

- Voluntary
- Cheerful
- Purposeful
- Directed by love and need

This is very different from a mandatory tithing system.

A Final Word About Malachi

Many churches use Malachi 3 to pressure believers into tithing.

However, Malachi was written to Israel under the Old Covenant.

The people being rebuked were living under the Levitical system, bringing agricultural tithes to support the temple and priesthood.

That entire system has been fulfilled and rendered obsolete by Christ.

Since the Apostles never taught, took, or paid tithes, and there is no Apostolic text commanding the Church to tithe, pastors who wish to enforce tithing must resort to Old Testament passages given specifically to the Jews under the Old Covenant. They do so because there is no New

Testament command, example, or Apostolic instruction establishing mandatory tithing for the Church.

These Old Testament texts are then used to make tithing obligatory and to apply covenant blessings for compliance and covenant curses for non-compliance. This goes far beyond simple teaching or encouragement. When financial contributions are demanded under the threat of divine punishment or the promise of divine reward, the practice enters dangerous territory. At its core, this is an attempt to obtain money through fear of consequences and promises of benefit. That is not New Testament giving. It is contrary to the Apostolic model of voluntary, cheerful, and Spirit-led giving. For this reason, the modern tithing system is not merely a doctrinal disagreement—it is a serious issue that deserves careful biblical examination by every believer.

The Serious Consequences of Tithing

The issue of tithing is not merely a disagreement about church finances. It is a question of doctrine, covenant, and the authority of Scripture. If there were Apostolic commands, Apostolic examples, and Apostolic teaching establishing mandatory tithing for the New Testament Church, the discussion would be simple. However, there are none. The Apostles never taught tithing, never commanded tithing, never collected tithing, and never instructed believers to give ten percent of their income to a pastor or local church. Because there is no Apostolic support for modern tithing, those who teach it must leave the New Testament and appeal to Abraham, Jacob, or the Law of Moses in order to justify it.

This creates a serious problem. The New Testament repeatedly warns against mixing the Old Covenant and the New Covenant into a single system. The book of Galatians was written because men were attempting to bring elements of the Law into the Church and make them binding upon believers. Paul's response was not mild. He did not treat the issue as a harmless difference of opinion. He viewed it as a corruption of the Gospel itself.

Paul wrote:

"I marvel that ye are so soon removed from him that called you into the grace of Christ unto another gospel:

Which is not another; but there be some that trouble you, and would pervert the gospel of Christ.

But though we, or an angel from heaven, preach any other gospel unto you than that which we have preached unto you, let him be accursed." — Galatians 1:6–8 (KJV)

Notice Paul's language. He does not say they have merely added an additional teaching. He says they have perverted the Gospel. The danger was not that they rejected Christ outright. The danger was that they mixed grace with legal requirements and created a hybrid system that God never ordained.

The modern tithing system stands on dangerously similar ground. It takes an Old Covenant commandment given to Israel, under a Levitical priesthood, connected to a temple system, agricultural economy, and national covenant, and applies it to the New Testament Church without any Apostolic authority for doing so. It effectively creates an obligation that neither Jesus nor His Apostles ever imposed.

The seriousness increases when Malachi 3 is used to enforce compliance. Believers are told that if they do not tithe they are robbing God, bringing themselves under a curse, or forfeiting God's blessings. Yet these warnings were spoken to Israel under the Law, not to the New Testament Church. Since there is no Apostolic command to tithe, the only way to make tithing mandatory is to import Old Covenant obligations, Old Covenant blessings, and Old Covenant curses into a covenant where they do not belong.

This is not a small matter. When men create obligations that the Apostles never created, bind consciences where the Apostles never bound them, and use Old Covenant threats to enforce New Covenant giving, they step beyond Apostolic authority. The result is a system that places believers under burdens Christ and His Apostles never imposed.

The New Testament model is radically different. Giving is voluntary, cheerful, purposeful, and directed by love. The believer gives because he loves God, loves the work of God, and loves people—not because he fears a curse or hopes to purchase a blessing. The Apostles taught generosity. They taught sacrifice. They taught support for ministers and the poor. But they never taught a mandatory ten-percent tithe.

Every believer must therefore ask a simple question: If the Apostles never taught it, never practiced it, and never commanded it, by what authority is it being imposed upon the Church today?

Are we willing to risk making the cross of Christ void in our lives?

Paul's warning in Galatians is especially relevant to the modern tithing debate. He taught that when men bind believers to commandments from the Law as covenant obligations, they place them back under the very system Christ fulfilled. His language is severe: "**Christ is become of no effect unto you**" and "ye are fallen from grace" (Gal. 5:4). If mandatory tithing is defended as a binding covenant command from the Law, then the same principle applies. Paul did not permit the Church to borrow selected commandments from Moses and impose them upon believers while ignoring the rest. The moment a man becomes a debtor to one part of the Law as a covenant obligation, Paul says he becomes a debtor to the whole Law (Gal. 5:3).

That question deserves a biblical answer, because the consequences are serious. The Gospel is too precious to be mixed with commandments that God never gave to the Church. As Paul warned the Galatians, when men add requirements to the Gospel that Christ and His Apostles never imposed, they are no longer preserving the Gospel—they are in danger of perverting it.

The Historical Origin of Mandatory Tithing in Christendom

The Bible alone is sufficient to establish that church tithing is not an Apostolic doctrine. The absence of any command, example, or instruction from Jesus and His Apostles is enough to settle the matter. However, this study would not be complete without examining the historical record as well. When we do, we discover something remarkably significant. The same conclusion reached from Scripture is confirmed by church history. Not only is mandatory tithing absent from the Apostolic writings, it is also absent from the historical record of the early Church for six centuries after Pentecost. In many ways, the historical evidence tells the story even more clearly.

If monetary tithing is truly an Apostolic doctrine, one would expect to find it taught by the Apostles, practiced by the Apostolic churches, and continuously preserved from Pentecost onward. Yet the historical record reveals a remarkable silence. Early Christian writers spoke extensively about offerings, charity, support for ministers, and care for the poor, but they did not teach a compulsory ten-percent monetary tithe imposed upon the Church. This absence is especially significant because these same writers addressed many other matters of doctrine and church practice in great detail. If mandatory tithing had been an essential Apostolic teaching, we would reasonably expect to find clear evidence of it in the earliest centuries of Christian history.

This fact alone should cause every sincere believer to pause and ask an important question: If tithing is an essential doctrine of the New Testament Church, why is it absent from the Apostolic writings, absent from the Book of Acts, and absent from the historical record for approximately six hundred years after Pentecost?

Tithing is First Introduced in the Roman Catholic Church

In 585 AD at the council of Mâcon, the Roman Catholic Church formally became the first recorded institution to establish and enforce church tithing, and that refusal could be treated as a serious offense. Even present-day Catholic sources acknowledge this fact. What had never been commanded by the Apostles suddenly became a required financial obligation within Christendom. Within approximately one hundred years of its introduction, tithing had become compulsory and enforceable.

This creates a serious dilemma. If mandatory tithing were truly an Apostolic doctrine, why must its origin be traced to a pagan church institution centuries after the Apostles rather than to Jesus Christ, the Book of Acts, or the Apostolic Epistles? Why does church history reveal six centuries of silence before its appearance as a mandatory “Christian” obligation?

For approximately the next *twelve* centuries, mandatory tithing remained primarily a Roman Catholic doctrine. It was not an Apostolic doctrine preserved from Pentecost, but an ecclesiastical obligation maintained by Catholic church authority. Throughout those centuries, the practice continued to be enforced not because of Apostolic command, but because of institutional decree.

Not until over 1200 years later in the late 1870s, mandatory tithing found its way into portions of Protestantism. Among those promoting and institutionalizing it was Ellen G. White and the Seventh-day Adventist movement, where tithing was again made obligatory as a means of supporting the institution and its teachings. From there, the practice spread broadly throughout Protestant denominations because it provided a convenient and predictable means of financial support.

When the Apostolic movement reemerged in the early twentieth century, many believers correctly rejected Trinitarian theology and sought to restore Apostolic doctrine. Yet despite restoring many biblical truths, mandatory tithing was largely retained. As a result, a practice that cannot be traced to Jesus Christ, the Apostles, the Book of Acts, or the earliest centuries of church history was accepted by many simply because it had already become deeply rooted throughout Christendom.

The historical evidence therefore points in the same direction as the biblical evidence. Mandatory church tithing did not originate with Jesus Christ. It did not originate with the Apostles. It did not originate in the churches described in the New Testament. It entered church history centuries later through ecclesiastical authority and was subsequently adopted by other religious traditions.

The question therefore remains unavoidable: If mandatory tithing cannot be traced to Christ, His Apostles, the Book of Acts, or the Apostolic churches, by what authority can it be imposed upon believers today?

Conclusion

Modern church tithing is:

- Not Abraham's tithe.
- Not Jacob's vow.
- Not the Mosaic tithe.
- Not Apostolic doctrine.
- Not New Testament giving.

The modern tithing system must be assembled from passages that do not actually teach it. No man has the authority to take Old Testament commandments given to the Jews under the Law, remove them from their covenant, priesthood, temple, agricultural, and national context, change virtually every feature of them, and then reimpose them upon the Church as though they were Apostolic doctrine. The Apostles taught generosity, sacrifice, and support for the work of God. They did not teach an obligatory ten-percent monetary tithe.

The burden of proof therefore rests upon those who claim that Christians are required to tithe, because neither Jesus nor His Apostles ever gave such a command to the Church.