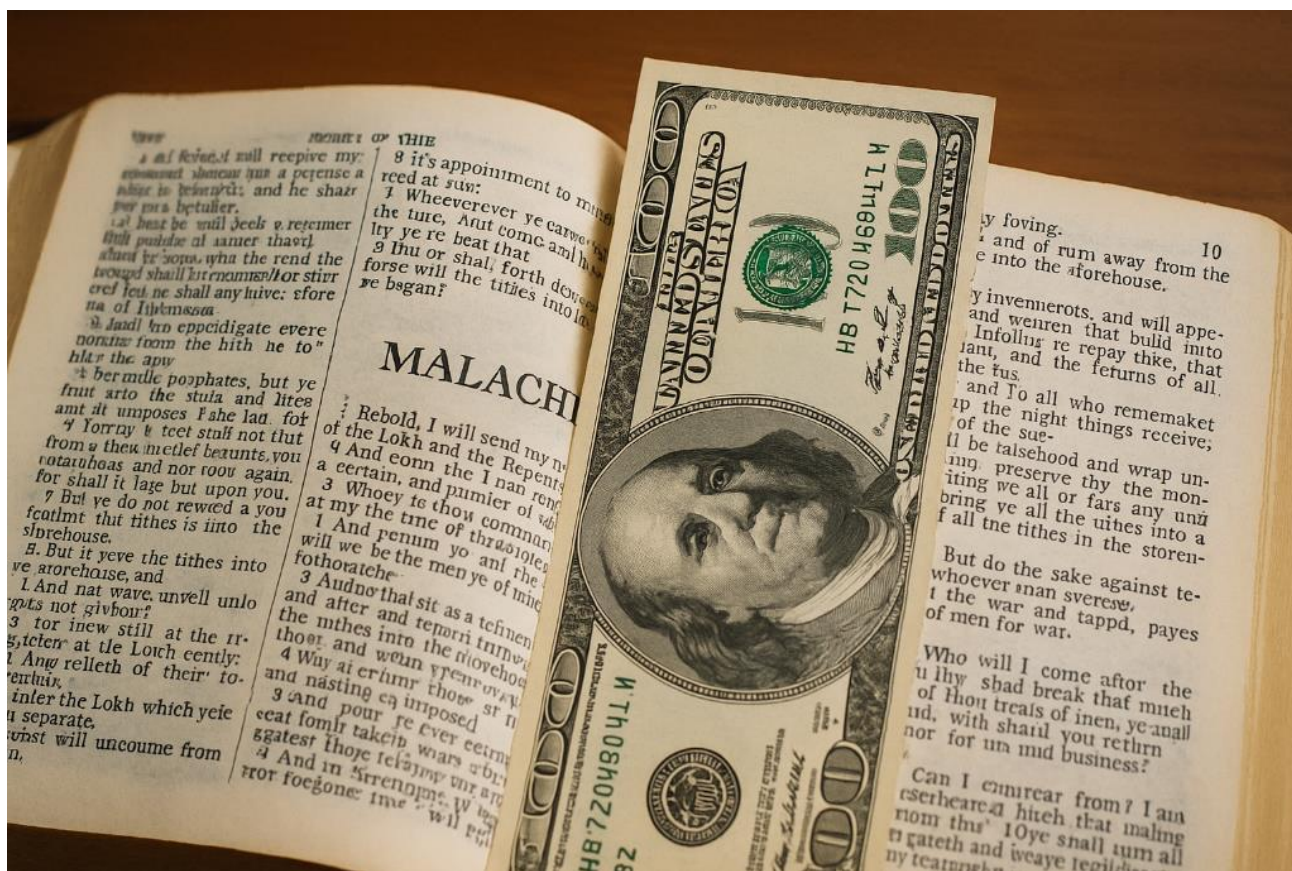


The Ten Pillars of Tithing

A Reexamination of Biblical Tithing Support

For

Today's Oneness Apostolic Pentecostal Church



Study to shew thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing the word of truth. (2 Timothy 2:15 KJV)

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An Appeal to Oneness Pentecostal Ministers Around the World

Brothers, as fellow servants of Jesus Christ and overseers of His flock, I ask for a few minutes of your time with an open heart. If you count yourself a sincere man of God and a lover of truth, I implore you to examine the other side of this subject with the same care you give to any doctrine that touches the conscience of the saints. My aim is not to win an argument but to honor the Word and guide and protect God's people as we prepare for the soon return of our Lord.

Over the years I have tried to listen before I speak. I studied what Scripture says about many beliefs and belief systems; I welcomed Latter-day Saints and Jehovah's Witnesses into my home to ask questions and collect their literature; I met with pastors from other traditions; and, having been raised Catholic, I examined those teachings as well. I have even done my due diligence to understand rising doctrines I find repulsive, so I can help those who have been lured into them. The point was never to score debating points, but to gain understanding so I could reach souls and ensure I was a faithful ambassador of truth—representing Jesus Christ, having studied to show myself approved. That same posture—Bible open, Christ exalted—guides this appeal.

I am not questioning anyone's motives. I am asking that we test our **methods** by Scripture with the humility becoming ministers of the gospel. We must recognize that our human nature and circumstances can color how we read Scripture. Our lifestyle or circumstances—however well established—must never dictate our beliefs; for example, some erroneously claim, “I know divorce and remarriage must be acceptable because God gave me the perfect wife.” This is a biased, false assumption; therefore, we must submit our conclusions to the clear teachings of Scripture. If the Word confirms what we have taught, we can stand with peace. If it corrects us, we should humble ourselves, welcome change, and lead our people into the light. Truth is never harmed by honest examination.

I simply ask you to read the brief that follows prayerfully and fairly. Certainly, we can agree to let the Scriptures speak in context and to keep a clean conscience before God. May the Lord give us grace to walk in the unity of the Spirit, courage to embrace whatever He shows, and love enough to seek the good of His church above our own traditions. This dissertation is written with the intent that some will be willing to look at the data and consider for themselves whether it is a message of truth.

With respect and brotherly love,

Pete Wierzbicki — Author

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Preface

This factual brief asks a simple, sobering question: “Does the New Testament **command, authorize, or model as normative a monetary tithe for the church?**” To answer honestly, we test every commonly cited pillar of support, not by modern, traditionally accepted practices, fragmented abridgment, or familiar writ quoted out of context, but by the truth of the Word of God. What follows is concise, factual, and unapologetically clear. If Scripture proves a New Covenant tithe, let us preach it. If not, let us **return to a Biblical model** and teach **truth**. The burden of proof lies with those who take tithes to justify taking large sums of money from the people, regardless of how it is used.

To that end, we have **gathered the entire case typically advanced for tithing** and summarized it into **ten pillars of supporting arguments**. Most, if not all, of these pillars should be able to withstand the litmus test of Scripture and historical, ecclesiastical precedent, **which we apply in this concise work**. If they stand, we can stand confident before God; if they fall, we must adjust our approach to adhere to the Bible. Anything we teach and preach as “Apostolic” or Biblical **must one day accompany us to the Judgment Seat of Christ**; the same standard that exposes the false teachers of the nominal world churches will weigh our words and actions as well. Will we be able to stand, or will we fall? These ten foundational pillars will provide the important answer.

1. **Abraham**
2. **Jacob**
3. **Mosaic Law**
4. **Jesus’ Words**
5. **Apostolic Teaching & Practice**
6. **Hebrews 7–8**
7. **Old & New Testament Passages**
8. **Malachi 3**
9. **Church History & Tradition**
10. **The General Principle of Tithing**

If tithing is truly apostolic and a New Covenant system, it will stand on these ten legs of agreement. If it is not, then coercing saints with threats of disfavor and promises of payout is a two-edged sword of coercion—**fear** on one side, **financial lure** on the other—leading tender consciences toward a **works-based salvation mindset** and placing a paywall before worship, fellowship, and the ministry of the Word.

We must be certain that what we are teaching is soundly supported by Scripture. The stakes are high: Tithing, if it is **ordained by God** in Scripture, then those who refuse or fail to tithe are **robbing God**—a charge with significant, eternal weight. If it is **ordained by men**, then those who demand it under divine pretense **are instead** robbing God’s people—an act that amounts to extortion and also carries serious eternal ramifications.

Introduction—Why This Matters

This brief is **not** an attack on giving. The New Testament calls us to **cheerful, freewill, proportionate, need-driven, transparent** generosity, and to honorable support of faithful laborers (which we vehemently embrace)—**never** to a temple-style tax. We oppose the **method** (coercion), not the **ministry** (giving). We, as the true church, contend for a blameless beacon that handles money so cleanly that the enemies of Christ have nothing to charge.

Tithing-as-tax is being preached as the price of God’s favor: ten percent to open the windows of heaven or threats of a curse if you don’t comply. That isn’t New Covenant generosity; it’s **coercion**. And when money is extracted from believers by fear, shame, or spiritual pressure, Scripture has a plain word for it: **extortion**. It blasphemes the gospel, fuels hypocrisy and opulence, and teaches saints to pay money for God’s favor. Extortion is defined as the practice of **obtaining something, especially money, through force, threats, or manipulation**.

In the pages that follow, we show—point by point—why one **cannot** use **Abraham** or **Jacob** (unique, pre-Law tenth), **Jesus** (a rebuke within the Law, not a church command), **the Apostles** (who **never took, paid, taught, or even mentioned** a church tithe), **Hebrews** (which says the old tithing command is **disannulled**), **the Law** (agricultural, temple-tied, Israel-specific), or **Malachi** (misused to threaten saints), or even **history** to bind Christians to a monetary tithe. Then we call for repentance from a system of **extortion** (Matt 23:25) and a return to the New Covenant pattern: **giving from love, not law; by the Spirit, not by fear; for needs, not for opulence**.

Quick Questions

Where to Read

- **Isn’t tithing in the NT** because Jesus said “these ought ye to have done” (Matt 23:23)? → See §4, Pillar #4: Jesus.
- **Did the apostles teach or take tithes?** → See §5, Pillar #5: The Apostles.
- **Are we robbing God if we don’t tithe (Mal 3)?** → See §8, Pillar #8: Malachi.
- **Doesn’t the Bible as a whole teach tithing as a principle?** → See §10, Pillar #10: Tithing as a principle.
- **What about church budgets?** → See §11 “Conclusion and New Covenant giving.”

Where Can We Find Pillar Support for Modern, Monetary Tithing?

1. We can't use Abraham

Scripture: Gen 14:18–24; Heb 7:4–10 KJV

Details: Abraham's tenth was a **one-time, voluntary gift** from the **spoils of war** (not salary or farm income), **before** the Law, with **no command, no storehouse, no ministerial support, and no recurring rule**. He also **refused the goods** of Sodom; of the remaining bounty, he returned the rest to the king of Sodom, **keeping nothing for himself**: "I will not take from a thread even to a shoelatchet... lest thou shouldest say, I have made Abram rich" (Gen 14:22–23). Modern monetary tithing to fund an institution does **not** remotely match **Abraham's unique, one-time tithe**.

2. We can't use Jacob

Scripture: Gen 28:20–22

Details: Jacob's tenth was a **conditional vow** ("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"). It was **personal, vow-based, pre-Law**, with **no command to Israel**, no Levites, no **temple storehouse**, not an **institutional support system**, and **no record** of a recurring monetary system. It does not authorize or provide a precedent for a church tax, and aside from the one-tenth, **it is not similar in any way to what is practiced in our churches today**.

3. We can't use the Law

Scripture: Num 18:20–28; Deut 12:17–19; 14:22–29; 26:12–13; Neh 10:37–39; 12:44,

Lev 27:30–34 ("**the tithe of the land... of the seed... of the fruit... herd or flock**"); Num 18:21–24 (for Levites with **no inheritance**); Deut 14:28–29; Neh 10:38–39.

Details: The Mosaic Law was bound to a sacrificial system of **bulls and goats**, offered daily and yearly, which could **never take away sins** (Heb 10:1–4, 11). **Christ, the Lamb of God**, fulfilled that entire order by one perfect offering—**once for all** (John 1:29; Heb 9:11–14; 10:12–14). Since the tithe **supported that temple-Levitical economy**, carrying it forward as a New Covenant obligation **ignores the very system Christ fulfilled and replaced** (Col 2:14–17).

Furthermore, the tithe was **agricultural**, paid to **Levites** tied to a **temple/land** system: **priests, sacrifices, and storehouse chambers** (Neh 12:44). The tithing law explicitly restricted the Levites: they had no land inheritance (Num 18:20–24; Deut. 18:1–2). By contrast, New Testament ministers are **not restricted from owning property, homes, and land**, and nowhere do we see them giving these up in order to collect tithes. Modern church tithing is a **cash payment to ministers and institutions who do own homes and land**, but without Levites, a temple, or storehouse—i.e., not the Israel-specific system the New Testament says is **fulfilled and set aside** in Christ (Heb 8:13; 10:1).

In addition to injecting failed types lifted from the Law, mixing Law and Grace is a **cursed "gospel."** To bolt a Levitical tithe onto New Covenant grace is to **mix covenants**, which Paul calls "another gospel" and pronounces accursed (Gal 1:8–9). "As many as are of the **works of the law** are under the curse" (Gal 3:10); "if ye be circumcised, Christ shall profit you nothing... he is a debtor to do the whole law... **ye are fallen from grace**" (Gal 5:2–4). Circumcision didn't extract money; yet the apostle still warns it **nullifies grace**. How much **more dangerous is a perpetual money levy laid on believers**? A mandatory tithe trains consciences to relate to God by **invoice instead of love**, siphons household bread, and **binds saints to a life-long, legal debt Christ ended** (Rom 6:14; Col 2:14; Gal 2:21). It also **imperils ministers: money becomes the metric, opulence creeps in, outsiders blaspheme the message, and reputations suffer** (1 Tim 6:1; 6:5–10; Titus 1:11). The apostles fought this very thing by **refusing burdens, preaching without charge**, and handling gifts **with honesty to avoid blame** (Acts 20:33–35; 2 Cor 8:20–21; 11:7–9; Phil 4:15–18). **Keep Law and Grace unmixed—or bear the curse of a spliced gospel.**

We see in Scripture during the Old Covenant era, **when tithes were applicable**, they were **not monetary**. If the giver insisted on money to replace their goods, there was an **additional 20% penalty**; the **redemption surcharge**: you keep the produce/livestock and pay its value **+20%** (Lev 27:31).

This further divides Biblical tithing from its modern “perversion,” a term coined by the Apostle Paul in Paul’s epistle to the Galatians for adopting “**another gospel**” (Gal 1:6–7).

4. **We can’t use Jesus**

Scripture: Matt 23:23; Luke 11:42

Details: Jesus rebuked **Pharisees under the Law** for tithing *herbs* while **neglecting weightier matters**; He was not **advocating for tithing**. “These ought ye to have done” addresses people **still inside the Mosaic economy** (pre-cross). Jesus’ **one and only** mention of tithes did not command or institute a forward-looking tithe for the New Covenant, Apostolic church.

In fact, Jesus often spoke about money (as many as sixteen times) with His disciples, yet He *never* instituted a church tithe—He redirects giving toward **secret almsgiving, mercy, and kingdom generosity** (Matt 6:1–4; Luke 12:33). He distinguishes **civil taxes** from the things of God (Matt 22:21) and even teaches that the “**sons are free**” from the temple tax (a Mosaic levy) while voluntarily paying to avoid offense (Matt 17:24–27)—hardly a basis for treating tithing as binding. In the **Great Commission** He commands the apostles to teach all that He commanded (Matt 28:20), yet in the Gospels there is **no command** to tithe given to His church; instead, we see the **widow’s sincere giving commended** (Mark 12:41–44) and the **weightier matters** prioritized. Thus, appealing to Jesus for a New Covenant monetary tithe overreaches His actual teaching and example.

5. **We can’t use the Apostles or Apostolic Scripture—there isn’t any**

Scripture (Apostolic system of tithing): None

Scripture (Apostolic system of giving): 2 Cor 8–9; Acts 18:3; 20:33–35; 1 Cor 9:12, 14–15, 16:1–2; Gal 6:6; 1 Thess 2:9; 2 Thess 3:8

Details: The apostolic record shows **no taking, no paying, no teaching, and not even a single mention** of a church tithe anywhere in Acts or the Epistles (**Hebrews 7** is a separate argument about the *change* of priesthood/Law, and which actually cancels tithing; handled in our next point, #6). Instead, the apostles operated a **voluntary, need-driven, transparent** economy of giving. They gathered offerings **for the saints** and gospel work, **as God had prospered** each believer, **not of necessity**, but **cheerfully** (1 Cor 16:1–2; 2 Cor 8–9; Acts 11:29). They **refused to burden** churches and repeatedly **worked with their own hands** so the gospel would not be blamed: Paul made tents (Acts 18:3), **coveted no man’s silver or gold**, and said, “**these hands** have ministered unto my necessities” (Acts 20:33–35). He had the right to support but **did not use it**, preaching “**without charge**” (1 Cor 9:12, 15, 18), receiving occasional **gifts** (not tithes) from other churches so he could serve freely (2 Cor 11:7–9; Phil 4:15–18). He warned, “**I seek not yours, but you**” (2 Cor 12:14), and took pains to handle funds with **multiple trusted brothers** to **avoid blame** and “**provide for honest things**” before God and men (2 Cor 8:19–21). Peter requires elders to shepherd “**not for filthy lucre**” (1 Pet 5:2), and in Acts giving remains **voluntary**—“**Whiles it remained, was it not thine own?**” (Acts 5:4). In short: the apostles **never took, paid, or taught tithing**; they modeled **freewill generosity, personal sacrifice, financial transparency, and a readiness to work** rather than let money **discredit** the message (1 Thess 2:9; 2 Thess 3:8).

The scope of New Testament giving is not pastor-only: Apostolic giving was broad—not limited to pastors: **relief for the poor/saints** (Acts 2:44–45; 4:34–35; 11:29; Rom 15:25–27; 2 Cor 8–9; Gal 2:10), **care for widows and orphans** (1 Tim 5:3–16; Jas 1:27), **doing good to all, especially the household of faith** (Gal 6:10), and **support for gospel workers** (1 Cor 9:14; 1 Tim 5:17–18; Phil 4:15–18; 3 John 5–8). The pattern is **needs-driven and mission-driven**, distributed with integrity (2 Cor 8:20–21)—**not a pastor-only pipeline**.

For those who claim to be Apostolic, we must understand the Apostolic texts are silent on tithing, despite their many opportunities to do so in their comprehensive teachings on money and giving. One might argue that the Book of Hebrews does mention tithing. However, pro-tithers will be extremely disappointed if they attempt to use this a pillar of support as we shall see in the next section.

6. We can't use Hebrews—it cancels tithing

Scripture: Heb 7:11–19; 8:6–13

Details: Heb 7:12 “the priesthood being changed, there is made of necessity a change also of the law”; Heb 7:18 (“there is... a **disannulling of the commandment**”); Heb 8:13 (“**ready to vanish away**”). The Levitical system (to which **tithing belonged**) is **changed/disannulled** with Christ’s Melchizedek priesthood. The Old Covenant order is **obsolete** in Christ. Hebrews uses Abraham/Levi for **typology**, not for **re-imposing** a tithe on the church.

Plainly stated, in the **very context of the command to tithe**, “And verily they that are of **the sons of Levi**, who receive the office of the priesthood, **have a commandment to take tithes of the people** according to the law” (Heb 7:5), the text **explicitly cancels the tithing commandment** in the New Covenant of Grace, “For there is verily a **disannulling of the commandment** going before for the **weakness and unprofitableness thereof**.” (Heb 7:18)

7. We can't use *any* New or Old Testament passages

Because there is no New Testament or apostolic text to support tithing, and because we cannot codify select Old Testament laws without invoking the Law, pro-tithers have no other option but to make a case for Malachi and apply it as an intimidating “principle” to the church. However...

8. We can't use Malachi—the classic tool of extortion

Scripture: Mal 1–3 (esp. 2:1; 3:8–10); cf. Gal 3:10, 13; Gal 5:4; Gal 1:8–9; Rom 11:6; Col 2:14; Acts 8:20; 1 Tim 6:5; Titus 1:11; 2 Pet 2:3; Matt 21:13.

Details: Malachi addresses a **Levitical** system and **corrupt priests** (“O ye priests, this commandment is for you,” Mal 2:1) inside an Israelite temple economy (storehouse chambers; cf. Neh 10:37–39). Ripping Malachi 3:8–10 from that setting and aiming it at New Covenant believers becomes **weaponization of the gospel** and a **two-edged sword of coercion**. **Edge one (the threat):** threaten saints with a **curse**, **divine disfavor**, the **devourer**, and the shame of being “**robbers of God**” unless they pay. **Edge two (the promise):** promise saints **financial windfalls** and “open windows of heaven” **if they pay**. Together, the threat and promise form **extortion**—money extracted by fear of punishment contrasted by hope of payout. Worse, this turns hearts toward a **transactional religion**: people begin to **buy favor with God**, to “secure the blessing,” to keep access to **fellowship, worship, and preaching—a spiritual tax on the house of God**. That mindset drifts into **works-salvation** (“if of works, then is it no more grace,” Rom 11:6); it **nullifies grace** (“Christ shall profit you nothing... ye are **fallen from grace**,” Gal 5:2–4); it drags believers back **under the curse** (“as many as are of the works of the law are **under the curse**,” Gal 3:10); and it splices **Law into the gospel**, which Paul calls “**another gospel**” and **accursed** (Gal 1:8–9). The cross **canceled the handwriting of ordinances** (Col 2:14); God’s gifts cannot be **purchased** (“**Thy money perish with thee**,” Acts 8:20).

Law (Old Covenant)—Tithe System

- **Who:** Levites/Priests with no land inheritance (Num 18:20–24)
- **What:** Agricultural tithe (seed, fruit, herd/flock) (Lev 27:30–32)
- **Where:** Temple storehouse chambers in Jerusalem (Neh 10:37–39; 12:44)
- **Why:** Maintain temple service & Levites

Change / Disannulling (Hebrews)

- **Heb 7:12:** “Priesthood changed → change also of the law.”
- **Heb 7:18:** “Disannulling of the commandment.”
- **Heb 8:13:** Old is ready to vanish away.

Grace (New Covenant)—Apostolic Pattern

- **Who:** Saints & workers, not of necessity (2 Cor 9:7; 1 Tim 5:17–18)
- **What:** Freewill, proportionate offerings “as God hath prospered” (1 Cor 16:1–2)
- **Where:** Local churches; relief & mission (Acts 11:29; 2 Cor 8–9)
- **How:** Integrity & transparency—“provide for honest things” (2 Cor 8:20–21)

Weaponizing Malachi to extract money **harms tithers' finances**, trains consciences to relate to God by **invoice**, and **corrupts ministries**—"supposing that **gain is godliness**" (1 Tim 6:5), **making merchandise of souls** (2 Pet 2:3), and inviting the charge that the Lord's house has become a "**den of thieves**" (Matt 21:13). Malachi was **never intended to be a New Covenant payroll for worship, fellowship, hearing the Word, or the kingdom of God itself**; using it as such is the very **definition of extortion**.

Analogy from Daniel 11–12—end-time pattern, not a pillar.¹

This is exactly the kind of tax-raiser spirit Daniel places on the road to final judgment—a last-days warning about predatory levy (Dan 11–12). Daniel presents a continuous end-time arc from **11:20–45** into **12:1–3**. Within that arc stands a "**raiser of taxes in the glory of the kingdom**" (11:20)—a fiscal oppressor in the run-up to the time of unparalleled trouble (12:1). Whatever one's view of identities, the pattern is clear: **attaching a monetary fee to the grace of Christ** undermines the foundations God has laid. That spirit does **not** authorize a New Covenant tithe; it **exposes** the kind of religious coercion God will judge. Even if one debates the historical particulars, the trajectory stands: **financial exaction weaponized in religion** signals corruption, not a model for the church. Using **Malachi 3** to pressure saints with **threats** and **payout promises** fits that corrupt pattern; it does **not** create a New Covenant command.

9. **We can't appeal to church history—it only supports the extra-Biblical traditions of men**
Recorded "church" history contradicts Apostolic tithing. Even Rome's own reference work, *New Advent* (the web edition of the **1913 Catholic Encyclopedia**, a standard Catholic reference) states the **payment of tithes was adopted from the Old Law²**, and that the **earliest positive legislation** in the Christian era was late—**Tours (A.D. 567)** and **Mâcon (A.D. 585)³**—with **civil enforcement** coming later under **Charlemagne⁴** in the late 8th century. Prior to this, there is no record of any religious institution incorporating the practice of tithing. In other words, mandatory tithes arose by **post-apostolic policy**, not apostolic practice. *New Advent* also notes the system was then made **obligatory** across Christendom by ecclesiastical enactments, i.e., a church law borrowed from the Mosaic economy—not a New Covenant ordinance to tithe.

Later history is inconsistent and proves the opposite of what tithe-preachers claim. Medieval and early-modern **state churches** (e.g., in parts of England/Europe) received tithes by **civil law**, while many Protestant traditions shifted to other funding models; none of this is apostolic precedent. In the 19th century the **Seventh-day Adventist** movement systematized a tithe teaching using **Malachi⁵** (E. G. White explicitly obligated "tithes and offerings," 1859–61)⁶, while the **LDS Church** had already issued its tithe revelation in **1838**, where members are to give "one-tenth of all [their] interest annually."⁷ The record is a patchwork of later human policies, not a clean line from the apostles. That's the point: **history shows adoption, adaptation, and even coercion**, but **not** a New Testament command nor the apostles ever **taking, paying, or teaching** tithes. Don't appeal to apostate history to bind consciences with a practice that even Rome concedes was **adopted from the Old Law**. Furthermore, there is no verifiable evidence of tithing among ancient Oneness-type groups. Yet, there is clear evidence among **modern** Oneness bodies like UPCI (and often PAW and others via policy/teaching documents) **do teach and practice tithing**. For example, the **United Pentecostal Church International** Articles of Faith include a "**TITHING**" section⁸ stating it is "God's financial plan to provide for His work... since the days of Abraham," citing Malachi 3 and Matthew 23:23, and urging members not to "rob God of His portion." To that end, Jesus warned against the doctrines and commandments of men, saying those who teach them, "**in vain they do worship me**" (Mat 15:9, Mrk 7:7).

10. We can't use the *Bible as a whole* to manufacture a "tithing principle"

Apostolic ministers and laity alike frequently claim, "**Tithing is a general principle** taught throughout the Bible **that applies to all true believers.**" However, under the bright light and scrutiny of scripture, this is nothing more than a man-made cliché. If the core nine pillars of "church tithing" **each fail on their own** to support a church tithe, **all of them combined or bypassed cannot affirm or establish a church tithe. As we have established**, each of the previous nine pillars pro-tithers appeal to—**does not establish a New Covenant tithe when read in context.** They do not stand on their own beyond their **local setting, operation, and purpose**, and they cannot be combined to create a general tithing principle.

Under closer examination of the modern tithe, we see an utter hermeneutical failure. Unique, Biblical Old Testament acts of tithing are not **interchangeable parts**; they cannot be **blended into a single rule without erasing their contexts.** The modern tithing system does exactly that; then this disjointed rule is **carried across covenant boundaries, vastly overhauled, and laid at the cross of Christ** for all believers to comply (or "rob God"). This is a fundamentally **egregious hermeneutical means of establishing Apostolic doctrine.** Ministers who profess to embrace Apostolic truth must reject this methodology and its widely accepted conclusion of "Oneness Apostolic tithing." Allow us to simply accept the fact that "Apostolic tithing" **does not exist.** Proof-texts collected from **different covenants, audiences, and purposes** cannot be merged into a new, singular obligation the apostles never taught—or into a format **not seen anywhere in Scripture.**

If we want to insist there is a broad principle or persistent Biblical theme related to tithing, then these facts should unequivocally resolve the dilemma:

- Neither the Apostles nor the early churches **ever taught, took, or paid tithes; there exists no Apostolic witness.**
- **None of the examples of tithing** found in Scripture resemble **modern church tithing.**
- **Modern tithing does not resemble New Testament church giving** as prescribed by Jesus and the Apostles.
- **The modern church model** of monetary tithing is **entirely foreign to anything found in Scripture.**
- **Tithes were never paid in money**, except in one special case where a **20% levy (fine) was added.**
- **Apostolic mention of tithing declares the commandment to tithe has been disannulled (canceled).**
- **The Malachi tithing texts were** specifically given to address the corruption under the Law in a **system of agricultural giving and temple sacrifice** that has been **rendered obsolete in its entirety by the perfect sacrifice of Christ.**
- **Neither Jesus nor the apostles** taught that the saints should **give one-tenth of their income to the pastor or church**—much less *in addition to* freewill offerings.
- Some pastors claim they are the New Testament equivalent of the Levitical priests (or at least similar in principle) and are therefore entitled to receive tithes because they minister to the church as the Levites ministered in the temple. However, the Levites were not allowed to own land, and even the priests themselves only received **a tithe of the tithe**—approximately 1% of Israel's agricultural increase, not 10%—and it was not paid in money but in produce and livestock.

We are **not at liberty** to fabricate a vague "principle" from unrelated texts. That is the **model of false doctrine**; by it one can use the Bible to construct **almost any doctrine** one chooses. By contrast, Scripture itself gives a bona fide cover-to-cover principle: "**at the mouth of two or three witnesses shall the matter be established**" (Deut 19:15), explicitly reaffirmed by Jesus and the apostles (Matt 18:16; 2 Cor 13:1; 1 Tim 5:19). This is continuous, unaltered, and reaffirmed—unlike tithing's context-bound forms, which vary with unique settings and **cannot be carried forward** as a New Covenant obligation. The New Testament offers something better than an unstructured collage: **freewill generosity, honorable support for gospel labor, care for the poor, and integrity** in handling the Lord's money. Thus, there exists no support for "Apostolic tithing" as a general principle.

Conclusion and New Covenant Giving

These are the foundational pillars which tithers claim support the taking of large amounts of money from God's people. **Yet, all ten pillars *do* agree: tithing had specific applications and was never intended for the Apostolic Church**, which was paid for with the precious blood of Jesus to free us from the burdens of the Law and its commandments. Clearly, the modern tithing system **does not remotely resemble any Biblical application**, nor is its enactment provisioned or guided by Scripture. We have provided much evidence and undeniable facts that **demonstrate modern monetary tithing is unbiblical and immoral**; amounting to coercion, manipulation, and extortion. A charge to the true Apostolic model of freewill giving is in order. A rejection of this sound Biblical and historical research should be weighed carefully for anyone taking or giving tithes, as these charges, if prosecuted by God, will unquestionably have eternal ramifications.

We must stop the extortion of God's people with tithing. The Pharisees of Jesus' day used their lofty position and religious texts to obtain wealth. Jesus and the Apostles warned of it with eerily pertinent language:

- "Woe unto you, scribes and Pharisees, hypocrites! for ye make clean the outside of the cup and of the platter, but within they are full of extortion and excess" (Matt 23:25).
- "Nor thieves, nor covetous, nor drunkards, nor revilers, nor extortioners, shall inherit the kingdom of God" (1 Cor 6:10).

Not only does the modern tithe-and-offering system depart from all Biblical precedent, but it adds to *and* takes away from the New Testament model of giving. New Covenant giving is **wider than the pastorate—it meets needs, sustains widows and the poor, and advances mission, while honoring faithful elders, all handled "providing for honest things"** (2 Cor 8:20–21; Acts 11:29; 1 Tim 5:3–18; Gal. 6:10; Phil 4:15–18; 3 John 5–8). **Neither does the Bible place the burden of church support solely on its members.** "For even when we were with you, this we commanded you, that if any would not work, neither should he eat" (2 Thess 3:10). Paul did not point fingers strictly at the laity, **nor did he exempt himself**; he labored as a tentmaker and **"worked with his own hands"** to avoid burdening the churches, showing that offerings are **rightly supplemented by ministers' honest work** as a means to assist with church needs (Acts 18:3; 1 Thess 2:9; 2 Thess 3:8), and that the Gospel "be not be blamed" (2 Cor 6:3). New Testament generosity is a trust, not an entitlement; it supplements honest labor and does not subsidize idleness.

New Covenant giving—cheerful, need-driven, transparent

Synopsis: The church gives **freely, as able, to meet needs, to support gospel workers** honorably (without lavishness), and to **avoid blame on the gospel** (1 Cor 9:12; Acts 20:33–35).

Scripture: Acts 2:44–45; 4:34–35; 11:29; 2 Cor 8–9; 1 Tim 5:17–18

New Testament giving is joyful, intentional, and proportionate. Believers set aside as God has prospered them (1 Cor 16:1–2), purposing in their hearts how to share so that their **gifts are cheerful and willing** (2 Cor 9:7; 8:12). The Spirit leads households to plan generosity—regular support for the **work of the gospel, relief for the saints, hospitality, and alms**—so that needs are met and thanksgiving rises to God (Acts 11:29; 2 Cor 9:11–12; Rom 12:13). Jesus' pattern of quiet giving (Matt 6:1–4) keeps the focus on love for God and people, while the church's common purse is directed to real needs and mission (Acts 2:44–45; 4:34–35; Phil 4:15–18).

Stewardship gives that generosity a trustworthy rhythm. Churches appoint reliable hands to administer gifts, “providing for honest things” and reporting outcomes so the whole body sees the grace of God at work (2 Cor 8:19–21; 9:13). **Faithful elders who labor in the word are honorably supported** (1 Tim 5:17–18; 1 Cor 9:14), **missionaries and church planters receive partnership gifts** (Phil 4:15–17; 3 John 5–8), and the **poor, widows, and vulnerable are intentionally cared for** (Acts 6:1–4; 1 Tim 5:3–10; Gal 2:10). The result is a healthy cycle: God supplies seed to the sower, **believers abound in every good work**, and thanksgiving spreads as grace multiplies (2 Cor 9:8–11).

Jesus died for His present kingdom. Do you have the faith to believe God is able to continue to provide the resources for His kingdom work, or will you continue to dwell in unbelief and rely on a man-made system that will ultimately drag the entire work into the abyss of apostasy? I encourage you to **walk by faith in God’s Word** which promises “But my God shall supply all your need according to his riches in glory by Christ Jesus” (Phil 4:19), ***if we will abide by the Word.***

Appendix A—The Apostolic Standard for Giving and Financial Integrity

The goal of this concise work is that it should be used as the standard **plumbline** for examination of scripture on the subject of tithing, and adopted by our churches to demonstrate our commitment to Christ's purpose and purity, especially in the way we manage our financial responsibilities; "that ye may be blameless and harmless, the sons of God, without rebuke, in the midst of a crooked and perverse nation, among whom ye shine as lights in the world" (Phil. 2:15).

A more robust work on the subject entitled, "**The Oneness Apostolic View of Tithing**" is available upon request from the author.

Appendix B — Adoption of Financial Integrity Standards

Purpose (2 Cor. 8:20–21). We "provide for honest things" before God and people.

1. **Freewill only (2 Cor. 9:7). No 10% tithing;** no coercion, no curses, no payout promises.
 2. **Pastor compensation & expenses — transparency.** Publish **stipend ranges** and an **annual expense summary** (categories, not personal details); all reimbursements require **receipts** and pre-approved policies (travel, per diem, housing allowance shown as a category). Leaders model contentment—"I coveted no man's silver, or gold, or apparel" (Acts 20:33–35; 1 Tim. 5:17–18; 2 Cor. 8:20–21; Rom. 12:17).
 3. **Priorities.** Care for saints/poor → mission/evangelism → modest support for workers (Acts 11:29; 1 Tim. 5:17–18; Gal. 6:10).
 4. **Work ethic.** Leaders are willing to **supplement with honest labor** when needed; NT generosity does not subsidize idleness (Acts 18:3; 1 Thess. 2:9; 2 Thess. 3:8–10).
 5. **Dual control.** At least two unrelated people handle counting/depositing; no one person controls a transaction end-to-end (2 Cor. 8:19–21).
 6. **Quarterly reporting.** Share giving/spending summaries and major outcomes with the church (2 Cor. 8:20–21).
 7. **Independent review.** Annual outside review (CPA or board committee) appropriate to size; address findings publicly (Prov. 11:14).
 8. **Conflicts & related parties.** Disclose and recuse; no self-dealing; stipends/contracts pre-approved and minuted (2 Cor. 12:17–18).
 9. **Benevolence.** Written criteria; confidential, team-based decisions; records kept (Matt. 25:35–40; 1 Tim. 5:3–16).
 10. **Fundraising boundaries.** No "seed-faith" guarantees; no merchandising the flock (Acts 8:18–20; 2 Pet. 2:3).
 11. **No admission charges / no barrier to the poor.** No tickets, fees, or required "donations" for any church function—services, after-service dinners/meals, conferences, camp meetings, youth events, seminars, concerts, retreats—that would exclude the poor (Isa. 55:1; Luke 14:12–14; Jas. 2:1–6). Suggested gifts may be mentioned only as optional, with costs covered by general funds or designated patrons/scholarships/sponsorships. Access to worship, teaching, fellowship, prayer, and communal meals is never conditioned on payment or status.
 12. **Handle money so that "the ministry be not blamed"** (2 Cor. 6:3) and the church "shine as lights in the world" (Phil. 2:15).
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 5. “Systematic Benevolence,” *Encyclopedia of Seventh-day Adventists* (ESDA), summarizing the **1860–61** transition to **10% cash language** as a step toward later tithe practice.
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