



## **A CATHOLIC REASSESSMENT OF TITHING IN THE LIGHT OF MALACHI 3:8-10, THE NEW TESTAMENT AND THE CHURCH FATHERS**

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### **ABSTRACT**

This article examines the concept of tithing from a Catholic perspective in the light of Malachi 3:8-10. While many contemporary Christian traditions interpret the passage as a binding obligation requiring believers to give ten percent of their income, this research argues that such interpretations often neglect the historical and covenantal contexts of the text. Through a critical analysis of Old Testament legislation, prophetic literature, New Testament teaching, and the development of doctrine within the Catholic tradition, the study demonstrates that tithing in ancient Israel functioned as part of a broader covenantal system supporting temple worship and social justice.

The research further shows that the New Testament transforms the concept of tithing into a theology of voluntary and grace-filled generosity. Drawing from the teachings of the Church Fathers, scholastic theology, and magisterial documents, the study concludes that the Catholic Church does not impose a rigid ten-percent law but instead emphasizes stewardship, charity, and participation in the Eucharistic life of the Church. Ultimately, the study argues that Malachi 3:8-10 must be interpreted not as a universal financial mandate but as a call to covenant fidelity, fulfilled in the self-giving love of Christ and the communal life of the Church.

**Keywords:** Tithing, Malachi 3:8-10, Stewardship, Catholic Theology, Biblical Giving

### **INTRODUCTION**

Financial giving has always been an essential aspect of religious life. In both Judaism and Christianity, the offering of material goods to God symbolizes gratitude, dependence, and participation in divine providence (Rad, 1962). Among the various forms of religious giving, tithing the dedication of one-tenth of one's resources has been particularly influential in shaping theological reflections on stewardship (Wenham, 1979).

In many contemporary Christian communities, tithing is presented as a binding divine command applicable to all believers (Blomberg, 2009). Preachers frequently cite Malachi 3:8-10, where God accuses Israel of "robbing" Him through the withholding of tithes and promises abundant blessings to those who bring the full tithe into the storehouse. Such interpretations often treat the passage as a universal principle guaranteeing material prosperity for those who tithe faithfully.

However, Catholic theology approaches this issue from a broader perspective rooted in Scripture, Tradition, and the development of doctrine. While acknowledging the biblical importance of



supporting religious worship and ministry, the Catholic Church does not impose a strict ten-percent requirement. Instead, the Church teaches that the faithful have a moral obligation to contribute to the needs of the Church according to their ability (CCC, 2000, par. 2043).

This distinction reflects a deeper question: Does the Old Testament command of tithing remain binding under the New Covenant? To answer this question, it is necessary to examine what tithing means in Ancient Near East, its biblical origins, its covenantal significance in ancient Israel, and its reinterpretation in the New Testament, without failing to explore how the Early Church Fathers understood and applied the principle of giving, and then its reception within the tradition of the Church. It is on this note that this article seeks to provide a Catholic reassessment of tithing, focusing particularly on Malachi 3:8-10, one of the most frequently cited passages in discussions of Christian giving.

### **The Meaning and Biblical Definition of Tithing**

The term “tithe” originates from the Hebrew noun *מַעֲשֵׂר* (*ma‘ăšēr*), which literally means “a tenth.” Biblically, it refers to the offering of one-tenth of produce or income for religious purposes, primarily to support the Levites and maintain temple worship (cf. Lev 27:30-34; Num 18:21-28).

In Christian theology, tithing symbolizes gratitude, worship, and participation in God’s providential care, although the Catholic Church regards it as a voluntary act of stewardship rather than a binding law (CCC, par. 2043).

### **TITHING IN THE ANCIENT NEAR EASTERN CONTEXT**

The practice of dedicating a tenth of one’s resources to a deity predates the Mosaic Law and appears in several Ancient Near Eastern cultures. In fact, the Egyptians, Babylonians, Assyrians and Canaanites all practiced tithing before Israel became a nation (Smith, 1984). These acts were understood as expressions of loyalty and gratitude for divine favor or as means of securing blessing and protection from deities (Halla W. and Lawson K., 1997). In Mesopotamian society, for example, agricultural and commercial tithes were given to temples as religious dues. In Akkadian sources, the term *esretu* (“tenth part”) appears in temple records referring to offerings due to the king or deity (Streck, 2023, pp. 112-13). Similarly, in Ugaritic texts, the dedication of produce and livestock to Baal and other deities reflects a social system where economic and religious life were intertwined (Pardee, 2002).

These practices likely influenced the Israelites; however, Israelite tithing differed significantly from these pagan practices. In surrounding cultures, offerings were often intended to appease or manipulate the gods. By contrast, Israel’s tithe was grounded in covenant theology. The Israelites gave not to secure divine favor but to acknowledge God’s prior blessing and sovereignty. Little wonder, Walton (2006) observes that Israel’s religious practices transformed common cultural forms into expressions of ethical monotheism rooted in covenant faithfulness.

This background establishes the foundation for understanding the distinctiveness of Israelite tithing in the Old Testament and its subsequent theological development.



## **TITHING IN THE OLD TESTAMENT**

The Old Testament provides the earliest and most detailed instructions concerning tithing. Unlike surrounding pagan practices, Israel's tithing was covenant-based expressing faith in God's providence and gratitude for His blessings. It was both a religious duty and a social act, sustaining the Levitical priesthood and supporting the poor and needy (Vaux, 1997).

### **Old Testament's Patriarchal Origins**

The first place where the Hebrew scripture presents the idea of tithing can be traced to the book of Genesis 14:18-20, where Abram gives "one tenth of everything" to Melchizedek, the priest-king of Salem (Wenham, 1987). This act precedes the Mosaic Law and serves as a prototype of religious gratitude. The episode situates tithing within the motif of blessing: Abraham's tithe is a response to divine victory, not a payment for it (Sarna, 1989). Similarly, Jacob vows at Bethel: "Of all that you give me I will surely give one tenth to you" (Gen 28:22). These patriarchal narratives suggest that tithe emerged as a spontaneous expression of worship before becoming codified within Israel's legal system.

### **Old Testament's Mosaic Legislation**

Under the Mosaic covenant, tithe became a structured component of Israel's religious life. In the book of Leviticus, the law codifies tithe as belonging to God: "All tithes from the land... are the Lord's; they are holy to the Lord" (Lev 27:30-32). The holiness of the tithe underscores the theological conviction that all possessions derive from divine beneficence.

The Book of Numbers further regulates its distribution by assigning tithe as the inheritance of the Levites, who had no share of land among the tribes of Israel: "To the Levites I have given every tithe in Israel for an inheritance, in return for the service that they perform" (Num 18:21). Tithe thus supports the priestly order, ensuring the sustenance of those who mediate worship on behalf of the people.

Then, Deuteronomy 14:22-29 introduces a broader social dimension by expanding the purpose of tithing, emphasizing communal fellowship and charity: a portion was to be eaten in the presence of the Lord, while every third year, the tithe was stored locally for the Levite, the stranger, the orphan, and the widow, linking cultic worship with social justice (Wright, 2004). In this sense, the Deuteronomic tithe prefigures the Catholic notion of stewardship as solidarity – an understanding that one's material blessings are meant to sustain the whole community of God's people.

Thus, in the Mosaic system, tithing served three purposes: worship, sustenance of religious ministers, and social justice. It integrated economic life with spiritual obedience, ensuring that the people's prosperity was always tied to their covenant relationship with God (McConville, 2002).

## **EXEGESIS OF MALACHI 3:8-10**

The book of Malachi, the final prophetic text of the Old Testament, emerges from the post-exilic period (c. 450-430 B.C.) as a call to covenant renewal among a spiritually declining people. Addressing a community marked by religious apathy, priestly corruption, and social injustice, the prophet emphasizes sincere worship and ethical responsibility. Structured through disputations, Malachi presents a dialogue between God and His people, exposing their failures while inviting



repentance and restoration. Within Catholic theology, this message anticipates the fulfillment of the covenant in Christ and the Eucharistic life of the Church (Hill, 1998).

### **Literary and Historical Context**

Malachi 3 forms the theological center of the book, presenting God's accusation against Israel for withholding tithes and offerings. Although the Temple had been rebuilt, the people suffered from discouragement and neglect of covenant duties. The Levites, dependent on tithes, were deprived, leading to both liturgical disorder and social imbalance (Adam, 2013).

The prophet uses disputation to advance his presentation: God accuses, the people question, and correction follows. The failure to bring tithes to the "storehouse" reflects a breakdown of covenant trust. The storehouse, as a temple treasury, sustained both worship and social care, making its neglect a sign of spiritual and communal failure (Boda, 2021).

### **Exegetical Analysis of Malachi 3:8-10**

#### **Delimitation and Structure**

It is not always easy to determine the delimitation of the passage on tithe in the book of Malachi. A. E. Hill (2008) circumscribes it as Mal 3:6-17, while J. M. P. Smith & J. A. Bewer (1912) delimits it to Mal 3:7-12. The absence of agreement among scholars on the delimitation of the text informs part of the reasons why this article has chosen Mal 3:8-10. This passage is for the purpose of this work.

Structurally, this article divides the passage into:

Verse 8: The Accusation of Robbing God

Verses 9-10a: The Call to Return with Tithes

Verse 10b: The Promise of Blessings

On this basis of this division will the interpretation of the passage be.

#### **The Accusation of Robbing God (v. 8)**

The accusation "Will anyone rob God?" underscores the gravity of Israel's sin. The Hebrew term *qāba* implies deliberate defrauding, showing that withholding tithes is a serious covenant violation. By doing so, Israel disrupts the divine order of stewardship (Stuart, 1987). The people's question reveals spiritual blindness. Malachi explains that neglecting tithes constitutes robbing God. Worship and justice are inseparable; material giving is an essential expression of covenant fidelity (Brown, 1997).

#### **The Call to Return with Tithes (v. 9-10a)**

The call to "bring the full tithe" stresses total commitment. It reflects the biblical idea of return (*šûb*), meaning repentance and renewed trust. The tithe sustains both worship and the community, making generosity a sign of restored relationship with God. (Boda, 2021).

#### **The Promise of Blessings (v. 10b)**

The promise of opening the "windows of heaven" expresses covenant blessing. It is not a prosperity formula but a principle: fidelity to God leads to holistic flourishing – spiritual, social, and communal (Brueggemann, 1978).



Hence, Malachi 3:8-10 highlights the connection between worship, justice, and covenant fidelity. The message remains relevant, calling the Israelites to express devotion through concrete actions that support both Church and society. In Catholic understanding, it ultimately points to the self-giving of Christ. Faithful stewardship becomes a response to God's grace, fostering a community grounded in justice and divine blessing.

### **TITHING IN THE NEW TESTAMENT**

The New Testament does not prescribe tithing as a legal requirement but reinterprets it within the spirit of charity and grace. We know this because in the New Testament, the language of tithing diminishes, yet the theology of generosity deepens. The focus shifts from exact percentages to the interior disposition of the giver. Thus, the principle of giving remains, but it is now rooted in love, generosity, freedom and gratitude rather than in law.

#### **Jesus' Teachings on Giving (Matthew 23:23; Luke 11:42; Mark 12:41-44)**

Some have argued that tithe was assumed by Jesus as legitimate as any other law. They posit that although He did not mention tithe as requirement, but His teachings did not undercut any existing religious law, and so validated it (Wilson, 1992). And of course, it is true that Christ was not trying to replace the law with something new; He was asking people to look beyond it to see what the words meant, not what they said (cf. Matt. 5:17-19). We can therefore say that Jesus acknowledges the practice of tithing among the Pharisees but criticizes their hypocrisy and neglect of justice and mercy (cf. Matt 23:23, Luke 11:42). Here, Christ does not abolish tithe but subordinates it to the higher virtues of compassion and righteousness (Jeremias, 1969). His teaching transforms giving from a mere external observance into a moral act of love, where the heart of the giver is more important than the amount given; where the moral worth of giving lies not in quantity but in intention. Similarly, the story of the widow's offering (Mark 12:41-44) highlights the importance of sacrificial generosity rather than fixed percentages; that true generosity flows from faith and self-gift, not from surplus or calculation (Witherington, 2001).

#### **Tithing in the Early Church**

The book of Acts presents us with the life of the early Church. And if we notice, that period affords many opportunities to teach tithing, but the concept and practice are missing from the book. Each passage by itself is not a conclusive argument against a New Testament tithe. Taken as a whole they are a powerful testimony that the early church did not practice the Mosaic tithe or some type of giving based on tithing, to support the New Testament church. As Jews who believed in the Jewish Messiah, one might have expected them to have diverted some or all of their tithes to support the newly formed church. But they did not (Quiggle, 2009), instead, the early Christian communities, as described in Acts 4:32-37, embody a communitarian way of giving: "There was not a needy person among them, for as many as owned lands or houses sold them and brought the proceeds of what was sold" (Keener, 2013). The communal sharing of goods prefigures the Christian reinterpretation of tithing as voluntary and communal, not juridical.

#### **Pauline Theology of Generosity (2 Corinthians 9:6-7; 1 Timothy 5:17-18)**

St. Paul provides the most comprehensive theology of Christian giving. In 2 Corinthians 9:6-7, he exhorts believers to give freely and cheerfully, emphasizing that "God loves a cheerful giver." For Paul, generosity mirrors the kenosis of Christ (2 Cor 8:9): believers share their resources because they share in the life of the self-emptying Lord. This means that giving for Paul, is an act of



participation in God's own generosity and grace. Similarly, in 1 Timothy 5:17-18, he affirms that those who labor in preaching the Gospel deserve material support from the faithful, quoting Deuteronomy 24:14-15 "the laborer deserves to be paid" (Johnson, 2001). Meaning that while the principle of supporting ministry remains the legal structure of the tithe does not. The Pauline corpus thus lays the foundation for the Church's later understanding of ecclesial stewardship and the material sustenance of ministry.

Paul's theology therefore, marks a shift from legal obligation to spiritual freedom. The New Covenant transforms tithing into a principle of stewardship, where the believer recognizes everything as a gift from God and responds in gratitude. Thus, the Christian model of giving emphasizes voluntary generosity and solidarity with the Church and the poor (Bruce, 1977).

### **TITHING IN THE WRITINGS OF THE EARLY CHURCH FATHERS**

The Patristic era marks a decisive stage in the Christian reception of tithing. The Fathers retained the ethical spirit of the Old Testament while rejecting its ceremonial legalism. Their writings consistently emphasize generosity as participation in divine charity, and so they continue to uphold the principle of supporting the Church and the needy but did not impose tithing as a strict legal duty. Their writings demonstrate a theological continuity between the Old Testament concept of tithing and the Christian call to charity, interpreting tithing in light of Christ's new covenant, and emphasizing interior conversion over external compliance.

As earlier mentioned, in the earliest Christian communities, tithing as a fixed legal obligation did not persist in the form known in ancient Israel. Instead, the early Church emphasized voluntary sharing and communal charity (cf. Acts 244-45; 4:32-35). The Didache one of the earliest extra-biblical Christian texts (c. A.D. 100), exhorts early Christians to give according to the commandment, as much as they are able; and that they should not be reluctant in giving, nor murmur when they give, indicating freedom of conscience guided by love rather than legal obligation (Holmes, 2007, pp. 351, 364-365). This early Christian ethic of giving stands in continuity with the prophetic call in Malachi 3:8-10, yet transforms it into an act of joyful communion rather than cultic restitution.

Similarly, St. Justin Martyr, writing in the mid-2<sup>nd</sup> century, describes Christian giving as spontaneous: "Those who are well to do, and willing, give what each thinks fit; and what is collected is deposited with the presider, who succors orphans, widows, and those in need." (Justin Martyr, 1994, p. 186).

The absence of a codified tithe system reflected a shift from legal requirement to grace-inspired generosity. The faithful gave not to fulfill a statute, but to express communion and thanksgiving in Christ. St. Irenaeus of Lyons reinforces this in *Against Heresies*: "And for this reason they (the Jews) had indeed the tithes of their goods consecrated to Him, but those (Christians – emphasis is mine) who have received liberty set aside all their possessions for the Lord's purposes, bestowing joyfully and freely not the less valuable portions of their property, since they have the hope of better things (hereafter); as that poor widow acted who cast all her living into the treasury of God" (Irenaeus, 1994, p. 485). Here, Irenaeus contrasts the partial commitment illustrated by the tithe to the total commitment of person and possessions required by Christ and willingly given by Christians. (Quiggle, 2009, p. 58). He reflects this transformation when he writes that the Old



Testament's tithes and offerings prefigured the Christian Eucharist: "He (Christ) taught a new oblation of the New Covenant, which the Church, receiving from the apostles, offers to God throughout the world." (Irenaeus, 1994, p. 484). The Eucharist thus becomes the "storehouse" of the new covenant people, wherein God's blessings overflow in spiritual abundance. The patristic emphasis, as seen also in Tertullian's *Apology* (c. A.D. 197), places giving in the context of communal charity: "Though we have a treasury, it is not made up by purchase-money, as of a religion that has its price. Each of us puts in a small donation on a fixed day of the month... for the support of the poor and the burial of the dead." (Tertullian, 1894, p. 110).

The early Church Fathers, therefore, spiritualized the tithe without abolishing its moral principle. They upheld the prophetic demand for justice and the priestly duty of sustaining worship, but these were interiorized through grace and expressed in love. Thus, the early Church Fathers understood tithing typologically: a shadow of the New Covenant's total self-offering in Christ (cf. Rom 12:1).

### **CATHOLIC TEACHING AND TRADITION ON TITHING**

The question of tithing within Catholic theology cannot be isolated from the broader Christian understanding of stewardship, ecclesial support, and participation in the divine economy of grace (CCC, 2000, par. 952 & 2043). The Catholic Church in the history of her universal magisterial teachings and leadership has never prescribed a rigid, legalistic imposition of tithing as binding under the New Covenant; instead, it emphasizes free and responsible generosity as the mature expression of Christian charity (Aquinas, 1948).

#### **The Council of Trent**

Right from the Council of Trent (1545–1563), amid the challenges of the Reformation, the Church reaffirmed the obligation of the faithful to support ecclesiastical needs. While it upheld the payment of tithes where required by law, it did not define tithing as a universal or salvific obligation. Rather, its teaching was disciplinary, focusing on restoring justice, clerical integrity, and proper worship (Council of Trent, 1978).

Trent's interpretation of Malachi 3:8-10 emphasizes moral responsibility rather than divine threat. The passage is understood as a call to covenant fidelity and communal participation in the life of the Church.

#### **Canon Law and the Catechism**

The modern Code of Canon Law continues this perspective by affirming in Canon 222 §1, that the faithful are obliged to support the Church materially. However, it avoids prescribing a fixed percentage, leaving contributions to individual conscience and capacity. This reflects a shift from legalism to moral responsibility grounded in stewardship (Code of Canon Law, 2001).

The Catechism of the Catholic Church (CCC, 2043) reinforces this teaching, stating that the faithful must assist the Church according to their ability. This duty is rooted not in Old Testament law but in the Eucharistic logic of self-giving (cf. CCC, 1359-1361). Thus, tithing becomes a guideline for reflection rather than a binding rule, and Malachi's "storehouse" is interpreted spiritually as participation in the Church's sacramental life.



### Vatican II and Post-Conciliar Teaching

The Second Vatican Council deepened the theology of stewardship by emphasizing the active role of the laity in the Church's mission. *Apostolicam Actuositatem* teaches that giving is both a duty and an honor, reflecting communion with God's gifts (Second Vatican Council, 1965). *Presbyterorum Ordinis* highlights the responsibility of the faithful to support priests, ensuring their livelihood while maintaining simplicity in accordance with the Gospel (Second Vatican Council, 1965, paras. 17, 20). This teaching moves beyond material obligation to a theology of participation in divine love. Christian giving is understood as sharing in the Trinitarian life of self-giving charity (agape), closely linked to the Eucharist.

Post-conciliar teachings, especially those of St. John Paul II, further expand this vision through the concept of solidarity. In *Sollicitudo Rei Socialis*, he teaches that all goods have a "social mortgage," meaning they are entrusted for the common good. This reorients tithing as a form of ecclesial participation and responsibility within the Mystical Body of Christ (John Paul II, 1987, para. 31).

### CATHOLIC INTERPRETATION OF MALACHI 3:8-10 IN LIGHT OF TRADITION AND SCRIPTURE

This article has highlighted that Malachi's rebuke in Malachi 3:8-10 is rooted in the covenant relationship between God and Israel, thus, Catholic exegesis approaches Malachi 3:8-10 not through the lens of legal restitution but as an invitation to conversion and covenantal fidelity. The prophetic rebuke "Will anyone rob God? Yet you are robbing me!" (Mal 3:8) reveals a rupture in the relationship between God and His people. The restoration offered in verse 10: "Bring the full tithe into the storehouse... and see if I will not open the windows of heaven for you" must therefore be interpreted theologically rather than economically.

Therefore, Malachi 3:8-10, when read in the light of Catholic Tradition, reveals that tithing is not abolished but transfigured. The obligation to give remains, yet its motivation shifts from law to love, from command to communion. Catholic theology thus integrates Malachi's prophetic challenge with the fullness of Christ's revelation:

- ✓ From legal tithe → to Eucharistic self-offering
- ✓ From storehouse → to the Body of Christ
- ✓ From curse → to covenantal blessing

In this vision, stewardship becomes a sacramental expression of faith, a visible sign of the invisible grace of divine generosity. Therefore, it becomes evident that Malachi 3:8-10 cannot be interpreted in isolation from the full revelation of Christ and the Church's magisterial reflection. The passage reveals the heart of God's covenantal justice, a justice rooted in fidelity, generosity, and communion. The Catholic tradition reads this not as a threat of divine retribution but as a divine invitation to participate in the blessings of covenantal love.

Aquinas's insight remains fundamental: the obligation to give is '*de iure naturali*' (of natural law), while the specification of the tenth belongs to the old ceremonial law. Thus, Christian giving must transcend calculation and flow from gratitude. The Church Fathers like Augustine, Chrysostom, and Gregory the Great consistently emphasize this interior disposition. Gregory writes in his



Pastoral Rule: “He gives outwardly what he possesses within, and his external gifts are the measure of his inward charity” (Gregory the Great, n.d., II.10).

This spiritualization of the tithe reaches its fullness in the Eucharist. Every offering at the altar becomes a participation in Christ’s self-offering (Hahn, 2018). As the Second Vatican Council teaches, “In the most holy Eucharist the whole spiritual good of the Church is contained” (Second Vatican Council, 1963, para 47). Theologically, then, the tithe is reinterpreted not as an economic percentage but as a sacramental act of communion. The storehouse of Malachi finds fulfillment in the Church, where grace overflows not in material goods but in spiritual abundance. This is the heart of Catholic theology: grace perfects nature, and charity fulfills law (Aquinas, 1948).

### **Pastoral Application for the Nigerian Church**

Within the Nigerian ecclesial context, the issue of tithing has become increasingly complex due to the rise of Pentecostal movements and prosperity-oriented preaching. Many Catholics are influenced by interpretations of Malachi 3:8–10 that equate the tithe with divine favor or economic blessing. This interpretation, while appealing, risks reducing divine grace to a transactional exchange.

The Catholic Church in Nigeria must therefore recover a more holistic and sacramental understanding of stewardship, one that integrates social responsibility, justice, and solidarity, emphasizing that the faithful’s contributions should express communion, not compulsion. For the true measure of Christian giving is love, not arithmetic.

Practically, parishes can foster this understanding by promoting transparency, accountability, and a spirituality of stewardship rooted in the Eucharist. Programs such as Small Christian Communities and Justice and Peace Commissions offer concrete spaces where faithful generosity supports both the Church’s mission and the poor.

Moreover, the Nigerian context demands attention to socio-economic realities. Poverty, unemployment, and systemic inequality mean that fixed tithing obligations may unintentionally burden the poor. The Church’s pastoral approach should therefore reflect the principle of proportionate giving, encouraging those with more means to give more, and those with less to give freely according to conscience.

In all this, the Church must avoid both extremes: neither imposing tithing as legal compulsion nor neglecting the moral imperative to support the ecclesial community. A balanced theology of stewardship grounded in grace and justice remains the most authentic witness to the Gospel.

### **CONCLUSION**

A careful examination of Scripture and tradition reveals that tithing originated as a covenantal institution within ancient Israel designed to sustain temple worship and support the vulnerable. While the Old Testament required the offering of a tenth, the New Testament transforms this obligation into a broader principle of generosity grounded in grace.

Meanwhile, from a Catholic perspective, the coming of Christ inaugurates a new covenant in which the external requirements of the law are fulfilled and transformed by grace. As such, there



should be an understanding that the Old Testament tithe was a symbolic foreshadowing of the New Covenant in Christ. The “storehouse” now signifies the Church, the sacramental community where God’s blessings are mediated through Word and Sacrament. The curse and blessing motif of Malachi transforms into the grace and communion motif of the Gospel (cf. Luke 6:38).

Thus, tithing, in Catholic theology, is neither abolished nor enforced – it is fulfilled and elevated. The faithful are called not merely to give a tenth, but to give themselves entirely to God in love and service. The Church’s invitation, therefore, is not to pay tithes but to live eucharistically, i.e., to make of one’s whole life an offering “holy and acceptable to God” (Rom 12:1).

Finally, the Catholic response to Malachi 3:8-10 is rooted in the mystery of grace and gratitude. The believer does not give to earn blessings, but because he or she has already received everything in Christ (a response to God’s prior gift of grace). Hence, the study concludes that the true fulfillment of tithing is found in the Eucharistic life of the Church, where believers offer not only their possessions but their entire lives in union with Christ.

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