

SHOULD CHRISTIANS TITHE? INTERROGATING THE CONTEMPORARY INSISTENCE ON TITHE IN CHRISTIANITY

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Abstract

Across various contemporary Charismatic, Pentecostal, and evangelical denominations, there is a pervasive insistence on the ten per cent tithe as a legally binding spiritual duty. Within its Old Testament framework, the biblical tithe functioned strictly as an agrarian civic-welfare tax levied to support landless Levites and the needy poor. However, centuries of post-apostolic theological shifts have transformed this localised agricultural ordinance into a rigid monetary tax on modern personal income. This paper examines the propriety of this widespread church practice by analysing its historical roots, structural evolution, and socio-economic impact on believers. To assume an unmediated continuity between ancient fields and modern currencies is a theological leap that introduces serious ethical problems. This study highlights the financial crises caused by compulsory fixed percentages, demonstrating how extracting tithes from financial dependents and borrowed credit capital enforces a system of regressive economic burden. By critically evaluating the biblical texts used to defend the practice, this paper argues that making tithing compulsory distorts the gospel paradigm of grace by replacing voluntary stewardship with legalistic compliance. By way of conclusion, the paper recommends that instead of insisting on the Old Testament tithe system, which is not binding on Christians, its core principles can be re-imagined for contemporary application through a proposed redefinition of the tithe that shifts from the legalistic, ten per cent mandate to a voluntary "Parish Fund for God and the Poor" model

Keywords: Christian tithing; Mandatory giving; Church legalism; Financial freedom; Voluntary stewardship

Introduction

The contemporary Christian church faces a systemic pastoral crisis driven by the aggressive, institutional enforcement of the ten per cent tithe as a binding obligation (Akabike & Ngwoke, 2021). Rather than a localised administrative dispute, this controversy reflects a profound theological malaise threatening Christian liberty (Croteau, 2011). Within modern charismatic, Pentecostal, and evangelical ecosystems, this fiscal demand is routinely enforced through structural coercion and retributive warnings of divine financial curses derived from misapplied post-exilic prophetic rhetoric (Palmer, 2013). Scholarly consensus confirms that the material resource base of religious

institutions directly dictates their capacity to execute spiritual and charitable initiatives (Cnaan et al., 2002). Within the broader framework of Christian stewardship, however, this specific financial mechanism has taken centre stage. While the obligation of generosity is a foundational tenet of the faith, the insistence on this rigid mathematical percentage has moved from a traditional choice to an absolute prerequisite for spiritual and material survival in many contemporary Christian circles.

At the centre of this crisis is the global enforcement of a monolithic monetary quota which relies upon a selective, text-proofing hermeneutic that isolates historical data from its native covenantal context (Kelly, 2025). Modern pulpits frequently treat the tithe as an active contract with God, presenting the ten per cent mandate as an enforceable law tied to promises of divine health and financial multiplication (Asamoah-Gyadu, 2013). Within its original Old Testament framework, the biblical tithe functioned strictly as an agrarian civic-welfare tax levied to support landless Levites and the needy poor. Transmuting this ancient agrarian code into an immutable, modern ecclesiastical levy is an ungrounded leap in logic that makes the direct applicability of this Old Testament system to modern currency structures highly problematic (Barker & Kohlenberger, 1992). Proponents project an ancient Near Eastern agrarian statute onto complex twenty-first-century finances, thereby collapsing the vital distinction between ancient public taxation and the voluntary, spirit-led generosity intrinsic to New Testament stewardship (McManus, 2010).

This contemporary practice has sparked deep divisions among Christian scholars, creating two prominent academic camps. On the one hand are the proponents of the continuous tithe who construct defences based on pre-Mosaic precedents and strategic gospel citations, arguing that because Abraham tithed to Melchizedek, the obligation remains a permanent spiritual principle for all of Abraham's spiritual descendants (Croteau, 2011). On the other hand are a second group of theologians who challenge this view by looking through a New Covenant lens. Arguing that Christ as the fulfilment of the entire Old Testament legal system has effectively dissolved the Levitical tithing structure, these researchers champion a model of free-will, cheerful giving rooted in personal capacity (Köstenberger & Croteau, 2006). They argue that demanding a mechanical percentage as an artificial metric for salvation or divine favour extinguishes grace (Pink, 2013), replacing genuine devotion with institutional extraction. This mechanism is not merely bad church accounting but an ontological distortion that misrepresents the Fatherhood of God and the finished work of the Cross (Adesuyi, 2024).

Drawing upon the analytical framework established by Walton (2006), the objective of this article is to examine the propriety of the contemporary enforcement of the ten per cent tithe within some Christian churches by analysing its historical roots, structural evolution, and socio-economic impact on believers. This study highlights how enforcing the payment as a mandatory Christian duty is a historical distortion that undermines the gospel, burdens the poor, and replaces free choice with legalistic fear. To establish this thesis clearly, the remainder of this study will trace the agrarian taxonomy of the Israelite tithe under the Levitical Covenant, chart its post-apostolic evolution into a monetary tax, state the formal pro-tithing framework in its strongest manifestation, evaluate those claims against a

rigorous New Covenant counter-critique, and propose an alternative voluntary "Parish Fund for God and the Poor" model.

Tithe: Definition, Practice, Origins, and Historical Evolution

To resolve the modern pastoral crisis, we must first explicate the term tithe. In the English lexicon, it signifies a tenth of the goods or money earned, descending directly from the Old English word meaning a "tenth". Its origin is traced back to the ancient Near East as an engine of statecraft across regional empires long before the codification of the Mosaic Law (VanGemeren, 1997). As practised in the Old Testament, the tithe was a mandated payment—a divine religious due which every observing Jew was bound to remit. Because the specific items, designated recipients, and non-fulfilment penalties were rigidly defined, compliance was compulsory and left absolutely nothing to individual discretion (Barker & Kohlenberger, 1992).

The scriptural taxonomy reveals that the monolithic monetary levy demanded by contemporary institutions is an ahistorical and anachronistic invention. Rather than a flat, universal currency income tax, the Mosaic economy operated a three-fold biblical typology of tithes: *The Levitical Tithe (ma'aser rishon)*: Given annually to sustain the landless tribe of Levi in their service to the tabernacle (Numbers 18:21–24). *The Festival Tithe (ma'aser sheni)*: Consumed directly by families and the clergy during communal religious feasts at the central sanctuary (Deuteronomy 14:22–27). *The Poor Tithe (ma'aser ani)*: Shared out triennially at local storehouses to provide a social welfare safety net for widows, orphans, and strangers (Deuteronomy 14:28–29). Biblically, the tithe was strictly a structural levy on one's agrarian increase, limited to the land's produce and the livestock consuming that land (Arnold & Beyer, 2015; Leviticus 27:30–32; Levine, 1999). It was never a financial contribution drawn from currency. This practice ensured that the covenant community recognized God as the ultimate provider of the land's increase while systematically provisioning the poor via temple storehouses (Malachi 3:10; Nehemiah 10:37–39). Communal feasting and sharing were integral components of the tithing process, underscoring communal solidarity and support for the less privileged (Walton, 2006). This ancient fiscal architecture was mirrored outside Israel; in Egypt, Joseph required the populace to surrender two-tenths of their harvest to Pharaoh (Genesis 47:24), and the prophet Samuel later warned Israel that a human monarchy would inevitably demand a tenth of their agricultural yield as political taxation (1 Samuel 8:10–18).

For thousands of years, the biblical tithe remained strictly grounded in food and livestock. This agrarian restriction was so rigid that the Book of Deuteronomy explicitly required long-distance travellers to convert their heavy produce into silver, journey to the sanctuary, and immediately convert that money back into edible food and drink (Deuteronomy 14:24–26). The money was merely a temporary medium of transport, not the final substance of the tax.

The institutional transformation of this agrarian custom began in earnest during the eighth century when the Frankish king Charlemagne legally codified the tithe via the Capitulary of Herstal, converting it into a compulsory state tax enforced by civil law to fund European

parishes and monasteries (Charlemagne, 779/1996). As the global economy later shifted away from feudalism and barter toward a commercialised, cash-based system during the late Middle Ages and the Industrial Revolution, the church fully monetised this legal obligation to accommodate growing urban centres. By replacing tangible, life-sustaining goods with abstract currency and eventual digital transactions, the tithe transformed from a communal harvest-sharing welfare system into a direct, regressive income tax. This transition severed its original covenantal connection to the land and radically altered both the economic and theological nature of Christian stewardship.

The Pro-Tithing Arguments

The global contemporary insistence on the ten per cent levy does not operate in a textual vacuum. Its advocates build a cohesive narrative rooted in pre-law perpetuity, dominical validation, covenantal continuity, ethical inflation, structural equity, and cosmic fiduciary obligation (Chew, 2005). For fairness, their case must be stated in its strongest form. First, proponents position the tithe as an eternal moral duty that transcends the Mosaic Covenant. The primary anchor is Genesis 14:20, where Abraham gave a tenth of his spoils to Melchizedek, King of Salem. Proponents argue that because this occurred centuries before Sinai, the tithe cannot be dismissed as merely part of the temporary ceremonial law (Croteau, 2011). It is, rather, viewed as a creation ordinance embedded in the Abrahamic covenant. This perspective is further reinforced by Jacob's vow at Bethel: "Of all that you give me I will surely give a tenth to you" (Genesis 28:22). Advocates contend that these patriarchal precedents establish a timeless spiritual baseline for God's people.

Second, proponents appeal to dominical validation. In Matthew 23:23, Christ rebuked the Pharisees: "You tithe mint and dill and cumin... but you have neglected the weightier matters of the law: justice and mercy and faithfulness. These you ought to have done, without neglecting the former." John MacArthur interprets this as Christ's implicit endorsement of tithing for His followers, arguing that He did not abolish the practice but subordinated it to justice and mercy (MacArthur, 2000).

Third, they invoke priesthood theology from Hebrews 7. The author contrasts the Levitical priesthood with Christ's priesthood "after the order of Melchizedek." Pro-tithe theologians reason that if Abraham tithed to Melchizedek and Christ is the eternal High Priest of that order, then New Testament believers owe their regular financial support to Christ's church through the same principle.

Fourth, proponents deploy an a fortiori linguistic and ethical framework, framing the tithe through the lens of New Covenant superiority or "greater grace". Proponents of this view, such as Alcorn (2003) and Grudem (2018), argue that if the Old Covenant—characterised by Paul as a "ministry of condemnation"—exacted a mandatory ten per cent, it is conceptually incoherent that the New Covenant of unmeasured grace should command a lesser standard. Drawing from the hermeneutical pattern of the Sermon on the Mount, where Christ consistently elevated the baseline of the law (Matthew 5:20), advocates argue that grace does not dismantle the tithe but rather transforms it from a legal ceiling into an elementary training wheel for Christian generosity.

Fifth, advocates assert the covenantal continuity of the moral law, establishing a structural analogy between the tithe and the Sabbath. Rooted in classical Covenant Theology, this argument posits that while the civil and ceremonial laws of Israel expired at the cross, the moral law remains eternally binding. Writers like Hemphill (2007) argue that God establishes cosmic boundaries over human existence by reserving a fixed portion of creation for Himself: a specific portion of time (one-seventh via the Sabbath) and a specific portion of material wealth (one-tenth via the tithe). Consequently, just as the Sabbath principle remains a timeless moral obligation (Exodus 20:8–11), the tithe remains "holy to the Lord" (Leviticus 27:30) across all dispensations.

Sixth, the defence of the tithe shifts from abstract theology to empirical pragmatism and structural equity. This perspective recognises that the material resource base of religious institutions directly dictates their capacity to execute spiritual and charitable initiatives (Cnaan et al., 2002). To protect this capacity, the ten per cent mechanism is championed by church leadership experts like Warren (1995) as an anti-plutocratic equalizer. Without a standardised, percentage-based metric, church funding becomes highly volatile, forcing congregations into an unbiblical dependency on affluent benefactors. The systematic ten per cent mandate democratises ecclesiastical finance—ensuring the mechanic and the corporate executive contribute the exact same proportion of income—thereby shielding the pulpit from plutocratic capture and fostering a shared sense of communal ownership (1 Corinthians 16:2).

Seventh, proponents leverage the argument from historical continuity to refute the claim that mandatory tithing is a modern capitalistic distortion. Advocates trace a continuous ecclesial lineage from the patristic era through the Protestant Reformation (Pink, 1940). They point to early Church Fathers, such as Augustine of Hippo, who historically admonished believers to tithe to sustain the clergy and the poor, a principle eventually institutionalised in early canon law at the Council of Mâcon in 585 AD. Proponents maintain that the historical survival and global missionary expansion of the Church over two millennia have been providentially sustained by this continuous adherence to systematic tithing.

Finally, and most pastorally potent, is the fiduciary argument. Preachers routinely invoke Malachi 3:8–10, framing non-tithing as “robbing God” and inviting a curse, while faithfulness in tithing unlocks “windows of heaven” and material blessing (Blomberg, 1999). For many congregations, this provides a clear, predictable structure for funding ministry and missions.

The Counter Arguments: Issues with Mandatory Christian Tithing

The theological case for mandatory tithing fails under rigorous historical exegesis and New Testament analysis. The pro-tithe arguments, however, are undermined by distinct exegetical errors and absolute apostolic silence. The first error is the 'Abraham fallacy', which misinterprets Genesis 14:11–20, arguing that Abraham's tithe to Melchizedek creates a permanent spiritual obligation for his descendants. Abraham gave ten per cent

strictly from temporary military spoils, not from personal income, and returned the remaining ninety per cent to the King of Sodom (Genesis 14:21–24). His was a voluntary, non-recurring event rather than an ecclesiastical rule (Croteau, 2011).

The second error is the misreading of Christ's words in Matthew 23:23. The appeal to Jesus' words ignores that Christ spoke at a time when tithes consisted of agricultural spices like mint, dill, and cumin rather than currency (Kelly, 2025). Remembering how he directed healed lepers to present themselves to Levitical priests (Matthew 8:4) can help the reader under this point about context. Isolating the tithing clause without taking it into account is selective exegesis.

The third error is the Melchizedek metaphor in Hebrews 7. Against the pro-tithe argument, this passage uses Abraham's tithe as a typological foil to prove the obsolescence of the Aaronic order and the superiority of Christ's priesthood. Nowhere does the epistle convert the illustration into a financial ordinance for believers. Instead, it states explicitly that the priestly change carries within it a change in the law itself (Hebrews 7:12). The passage, therefore, undermines, rather than sustains, a statutory tithe.

Aside these errors, there is the clear silence of the New Testament on the issue of tithing. This absolute silence confirms an ontological shift from statutory Law to grace-driven, volitional giving based on personal capacity. The New Testament shifts the paradigm toward virtue ethics, where giving stems from gratitude and human need. Paul's detailed financial directives for Gentile congregations (1 Corinthians 16:2; 2 Corinthians 8–9) never mention tithes, mechanical quotas, or curses; instead they prioritize voluntary generosity according to personal capacity (2 Corinthians 9:7). This omission marks a deliberate shift from compulsory levies to voluntary devotion (McManus, 2010). It makes applying the Old Testament system to modern currency structures highly problematic.

Proponents of the continuous tithe present a robust case when they argue that structured, predictable revenue streams are practically indispensable for maintaining the church and supporting the clergy (Croteau, 2010). However, defending a theological mandate on the grounds of expediency confuses pragmatic necessity with covenantal obligation. Even the supporting argument that a fixed percentage is necessary for excess avoidance—to curb the destructive human impulse towards greed and hoarding—fails, as this moral principle can be applied effectively without tying it to a fixed percentage. Historical evidence shows the early Church expanding rapidly across the Roman Empire for three centuries and managing charity networks entirely through voluntary, fluid stewardship (Clarke, 2013).

A material disconnect further weakens contemporary enforcement, as modern tithing is a reinvention completely stripped of its original scriptural meaning, structure and purpose. First, there is disconnect in what is tithed. In the Old Testament, the tithe was always agricultural, consisting of crops, fruit, and livestock from the land of Israel (Leviticus 27:30-32) and excluded non-agrarian trades like carpenters, fishermen, cobblers, and stone-masons (Clarke, 2013). Contemporary churches demand a tithe of monetary income (10% of a pay check). Critics argue that shifting the definition from food to money is a

material disconnect that changes the entire nature of the command. Extending the agrarian tax into a universal levy on modern salaries is an illicit, historically ungrounded mutation of the text (Jennings, 2012).

Second, there is disconnect in who receives it. Tithes were legally designated for the Levites (Numbers 18:21), a specific tribe of Israel, who had no land and inherited no property. In the Christian era, it is pastors who receive the money. Critics note that modern clergy do not meet the biblical definition of Levites and that they are legally allowed to own personal property and land, breaking the original covenant structure.

Third, there is disconnect in who pays it. Only Israelite landowners and herders paid the tithe. Poor people, hired servants, and wage-earning craftsmen (like carpenters or fishermen) did not pay tithes; instead, they were often the beneficiaries who received food from the tithe (Deuteronomy 26: 12). Today, Churches require every single member to tithe 10%, regardless of their income level. Critics argue that forcing the poor, the unemployed or those in debt to tithe, is a severe disconnect from a system originally designed to protect them from poverty.

Fourth, there is disconnect in covenant theology. Tithing was a component of the Mosaic Law given exclusively to the nation of Israel. Today, Christians living under the New Covenant, where the Apostle Paul instructs believers to give cheerfully, voluntarily, and "according to what one has," rather than by a fixed legal percentage (2 Corinthians 9:7) are made to tithe. Critics argue that enforcing an Old Testament law on New Testament Christians is a massive theological disconnect. While there is nothing wrong with expecting blessings, Christian giving should be free of strings.

Modern pulpits present the tithe as an active contract with God, tying the mandate to promises of health and multiplication (Asamoah-Gyadu, 2013). It is enforced within charismatic and Pentecostal ecosystems through structural coercion and warnings of divine curses (Palmer, 2013). Malachi 3:8–10 is often cited to compel compliance. Read in context alongside Nehemiah 9–10, Malachi rebukes defaults on voluntary commitments and the Levites' failure to bring the tithe of the tithes to the storehouse. Because its curse encompasses the entire Mosaic apparatus, enforcing the tithe under penalty demands adherence to obsolete sacrifices and purity codes, standing in direct tension with *sola gratia* (Hays, 2018). Paying tithes out of fear or transactional expectations reduces divine providence to a commercial insurance policy, inflicting profound spiritual guilt and resentment (Chew, 2005). As established in Christ's critique of the religious elite in Matthew 23:23–24, institutional metrics should be subordinated to justice, mercy, and faithfulness, while the non-transactional model in Luke 17:7–10 debunks using contributions to barter for divine favour.

Some pro-tithe preachers leverage texts like the 'Widow's Mite' (Mark 12:41–44) to compel non income and low income earners including dependents and penniless students to tithe from borrowed money and maintenance allowances. This practice traps vulnerable believers in destructive, compounding debt interest cycles (Jennings, 2012; Palmer, 2013).

From the standpoint of financial ethics and basic logic, a loan is a liability, not an asset, nor an increase. Forcing a believer to surrender ten per cent of their pocket money or borrowed money is forcing them to give away what is not theirs. It is financially ruinous and ethically indefensible. Extending this tax to modern salaries ignores historical records which show that ancient artisans, carpenters, and fishermen were exempt because they did not cultivate soil or rear livestock (Clarke, 2013; Jennings, 2012).

What we see today is that churches have kept the number (10%) and the name "tithe," but have completely changed the definition, the recipients, the audience, and the theological foundation. True Christian generosity transcends rigid, compulsory quotas. Whereas the tithe is compulsory and obligatory—given out of a sense of duty—a donation is essentially free and voluntary, originating from the goodness of the heart. There are no rigid rules about donation. What to donate is in the gift of the donor and can be offered in any number of ways, either in kind or in cash, to a minister or to anyone in need.

This is the New Testament model, the model that Christians are invited to adopt and practise. In this model, there is no universal ten per cent requirement. That absence is theological, not accidental and marks a decisive movement from compulsory levy to voluntary devotion (McManus, 2010). Christ the lord and master did not abolish giving, of course, but he subordinated institutional metrics to the weightier matters of justice, mercy, and faithfulness. The non-transactional model of service he articulated in Luke 17:7–10 reminds the believer that material contributions cannot be used to barter for divine entitlement or special exemptions from the ethical demands of the gospel.

There is also the consideration that the tithe is too small to be the benchmark for giving. By way of illustration, if a person gives ten percent of N1000000 to God and keeps back the rest, is that a fair exchange? What is more, a uniform ten per cent levy penalizes low-income earners while letting wealthy donors discharge communal duties via a low mechanical threshold (Olson, 2009). As Lewis (2016) observed, rigid legalistic quotas limit rather than expand Christian charity.

Summary and Conclusion

This paper demonstrates that the contemporary insistence on a mandatory ten per cent monetary tithe lacks biblical legitimacy, misinterprets ancient covenants, and distorts the core tenets of Christian theology. Driven by a misuse of scripture, this practice imposes a severe financial burden on low- and no-income earners and replaces genuine devotion with legalistic compliance. Our central thesis stands secure: making the ten per cent tithe compulsory remains an ungrounded leap in logic that distorts the gospel paradigm of grace. The old statutory code must yield to a framework of voluntary, cheerful and proportional giving (2 Corinthians 9:7). To restore Christian liberty, ecclesiastical institutions must jettison this transactional method of raising funds and return to the Christocentric New Testament paradigm of volitional stewardship.

The Way Forward: A Call for a Redefinition and Revaluation of Tithe

What is clear at the bottom line is that tithing today is entirely a matter of personal choice,

and any authentic contribution must be offered in an atmosphere of freedom, as cheerfulness cannot be legislated. Establishing a fixed percentage as a metric for divine favour constitutes an ontological distortion that fundamentally undermines the finished work of Christ. This theological critique is not a call to abandon the care of the poor or the support of gospel ministry; if anything, it is an appeal to take both more seriously. While the legalistic letter of the Mosaic tithe is defunct, the moral imperative to care for God's house and God's poor remains. This reality demands a redefinition and revaluation of the tithe in light of the gospel. Along this line, this principle into practice, this paper proposes the monthly Parish Fund for God and the Poor as a voluntary alternative to the compulsory ten percent mandate.

Operational Framework For The Parish Fund For God And The Poor

For this model to avoid the abuses associated with contemporary church finance, it must be governed by clear structures of administration, allocation, and accountability.

1. *Administration*: The Fund shall be managed by a Parish Finance and Charity Council of five members: One clergyman, two lay professionals with backgrounds in accounting or management, one youth representative, and one-woman leader. Members shall be elected by the parish for a renewable two-year term. This plural leadership prevents the concentration of financial power in one office and reflects the priesthood of all believers.

2. *Allocation Formula*: To maintain transparency, all monies collected shall be divided according to a published formula: 40% for clergy welfare, staff support, and direct ministry costs; 40% for charitable outreach to widows, orphans, students, and the indigent; and 20% for parish projects and community development. This ensures that the Fund serves both “God” and “the Poor” in balanced measure.

3. *Accountability and Transparency*: At the end of every month, an abridged financial statement shall be displayed on the parish notice board and shared on the parish WhatsApp platform. A full, independently audited report shall be presented quarterly to the congregation. Such openness will dismantle suspicion and restore trust.

4. *Voluntary and Proportional Giving*: Consistent with 1 Corinthians 16:2 and 2 Corinthians 9:7, members shall contribute “as they may prosper” and “not reluctantly or under compulsion.” There shall be no fixed percentage, no public naming of defaulters, and no use of Malachi curses from the pulpit. Cheerfulness, not coercion, shall be the guiding ethos.

5. *Distinction from General Offerings*: The general offering covers the day-to-day running of the church. The Parish Fund is a separate, ring-fenced account with a designated mandate. This prevents the administrative bloat of multiple collections and gives members clarity on where their money is going.

This framework recovers the Old Testament “storehouse” principle of Nehemiah 10:37–39, but reinterprets it through the Christocentric economy of the New Testament. It honours the original intent of the tithe to sustain ministry and relieve poverty, while protecting vulnerable believers from regressive exploitation.

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