

May God bless you on His Sabbath day!

(NOTE: This is the first in a series.)

Tithing is known by anyone who has even a rudimentary knowledge of the Bible. It funded the Levites and priests who were responsible for the tabernacle and temples, performing the sacrifices (both personal and national), and for teaching the Law of God. There are many scriptures in the OT that explain tithing; however, when it comes to the NT, tithing is almost without mention. The first is in Matthew¹:

MATTHEW 23:23 “Woe to you, **scribes and Pharisees**, hypocrites! For **you pay tithes** of mint and anise and cummin, and have neglected the weightier *matters* of the law: justice and mercy and faith. These you ought to have done, **without leaving the others undone**.

What may have escaped notice is that scribes and Pharisees were not necessarily Levites or priests. The premier example is Paul, who was a Pharisee but he was not a priest because he was of the tribe of Benjamin², not Levi. So, the scribes and Pharisees were paying tithes of what they grew, which was required of all farmers as acknowledged by Jesus. In one of His parables, Jesus mentioned another Pharisee who tithed:

LUKE 18:10-12 “Two men went up to the temple to pray, one a Pharisee and the other a tax collector. 11 “**The Pharisee** stood and prayed thus with himself, ‘God, I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. 12 ‘I fast twice a week; **I give tithes** of all that I possess.’

The last mention is in Paul’s discussion about the Levites and priests receiving tithes for their temple work:

HEBREWS 7:4-10 Now consider how great this man *was*, to whom even the patriarch Abraham gave a **tenth of the spoils**. 5 And indeed those who are of the **sons of Levi**, who receive the priesthood, have a commandment **to receive tithes** from the people according to the law, that is, from their brethren, though they have come from the loins of Abraham; 6 but he whose genealogy is not derived from them received tithes from Abraham and blessed him who had the promises. 7 Now beyond all contradiction the lesser is blessed by the better. 8 Here mortal men **receive tithes**, but there he *receives them*, of whom it is witnessed that he lives. 9 Even **Levi, who receives tithes, paid tithes through Abraham, so to speak**, 10 for he was still in the loins of his father when Melchizedek met him.

Paul is declaring the preeminence of Melchizedek who was greater than Abraham (whom the Jews revered) because He received a tenth of his spoils of war. Beyond these scriptures, the NT makes no mention of tithing. What it does describe is something SEPARATE FROM TITHING that is foundational to the spiritual fulfillment of the Law as well as salvation—giving and receiving. Jesus hinted at this when He said:

¹ Also Luke 11:42.

² Phil. 3:5.

MATTHEW 5:40-42 “If anyone wants to sue you and take away your tunic, **let him have your cloak** also. 41 “And whoever compels you to go one mile, **go with him two.** 42 “**Give to him** who asks you, and from him who wants to borrow from you **do not turn away.**

Giving and receiving in the OT was, in fact, a statute but it was not motivated by compassion as much as it was a matter of doing in accordance with the Law:

EZEKIEL 18:5, 7, 16 But if **a man is just And does what is lawful and right;** ... 7 If he has not oppressed anyone, *But* has restored to the debtor his pledge; Has robbed no one by violence, *But* has **given his bread to the hungry And covered the naked with clothing;** ... 16 Has not oppressed anyone, Nor withheld a pledge, Nor robbed by violence, *But* has **given his bread to the hungry And covered the naked with clothing;**

While the principle of giving and receiving was well established in the OT, it was discussed in a very different manner. Notice:

DEUTERONOMY 15:7-11 “If there is among you **a poor man** of your brethren, **within any of the gates [i.e., a neighbor]** in your land which the LORD your God is giving you, **you shall not harden your heart nor shut your hand from your poor brother,** 8 “**but you shall open your hand wide to him and willingly lend him sufficient for his need, whatever he needs.** 9 “Beware lest there be a wicked thought in your heart, saying, ‘The seventh year, the year of release, is at hand,’ and **your eye be evil against your poor brother and you give him nothing,** and he cry out to the LORD against you, and it become sin among you. 10 “**You shall surely give to him, and your heart should not be grieved when you give to him,** because for this thing the LORD your God will bless you in all your works and in all to which you put your hand. 11 “**For the poor will never cease from the land; therefore I command you, saying, ‘You shall open your hand wide to your brother, to your poor and your needy, in your land.’**

The verbiage of the OT was in the form of a stick rather than a carrot. God warned that “you shall not harden your heart nor shut your hand,” do not let “your eye be evil against your poor brother,” and “your heart should not be grieved when you give.” But this changed in the NT. Notice this interesting account of John the Baptist:

LUKE 3:3, 10-11 And he [*John the Baptist*] went into all the region around the Jordan, preaching a baptism of **repentance for the remission of sins,** ... 10 So **the people asked him,** saying, “**What shall we do then?**” 11 He answered and said to them, “**He who has two tunics, let him give to him who has none; and he who has food, let him do likewise.**”

After hearing John preach of repentance for the remission from sins (a full pardon or release), the people asked him what they must do. When he said give to those in need they must have been surprised or baffled. They knew all too well that only God could forgive sins³, but what does forgiveness of sin have to do with giving to the needy? John’s answer actually revealed there was a problem with the heart of the people:

MATTHEW 12:9-10; MARK 3:5; MATTHEW 12:14 Now when He [*Jesus*] had departed from there, He went into their [*the Pharisees’*] synagogue. 10 And behold, there was a man who had a withered hand. And they asked Him, saying, “Is it lawful to heal on the Sabbath?”—that they might accuse Him. ... MARK 3:5 And when He had looked around at

³ Luke 5:20-21.

them [*the Pharisees*] with anger, being **grieved by the hardness of their hearts**, He said to the man, “Stretch out your hand.” And he stretched *it* out, and his hand was restored as whole as the other. ... MATTHEW 12:14 Then **the Pharisees went out and plotted against Him, how they might destroy Him.**

In most regards, the ‘religion’ of the Jews replaced the Law of God that ensured equity and peace with their own rigorous rules and regulations. Their hearts and minds were so corrupted that they were ANGRY when God, in the form of a man, healed someone on the Sabbath because it violated THEIR laws. Adherence to their ways was much more important than easing the suffering of people. The nation of that time (and today as well) was incapable of understanding God’s intent that giving and receiving was a matter of heartfelt compassion. This reveals why so many stories in the gospels had the lesson on caring for the needs of others—the people had to be taught mercy. Notice when Jesus sent His disciples out to preach the Kingdom. The first time was just the twelve disciples who would later become apostles⁴:

MATTHEW 10:6-10 “But go rather to the lost sheep of the house of Israel. 7 “And as you go, preach, saying, ‘The kingdom of heaven is at hand.’ 8 “Heal the sick, cleanse the lepers, raise the dead, cast out demons. **Freely you have received, freely give.** 9 “**Provide neither gold nor silver nor copper in your money belts, 10 “nor bag for your journey, nor two tunics, nor sandals, nor staffs;** for a worker is worthy of his food.

Jesus told the disciples to not take anything extra with them: no food, money, clothes or sandals, etc. While these may seem unimportant today with everything readily available wherever we go, a broken sandal would mean walking barefoot. Even on ‘roads’, there were rocks, scorpions, and briars. An extra cloak could be a lifesaver on cold nights. Not taking the bare necessities would be like having a car with flat tire in the middle of a blistering desert with no spare, no water or food, no one to help, and where the nearest town is miles away. It meant that they had to rely upon God and the generosity of people to give them what they needed.

This idea of giving and receiving is so central, that Jesus later sent 70 other disciples out to learn the same lesson (Luke 10:1-12). When they returned, they rejoiced because they found they could heal and had power over demons. But that was not the lesson they were to learn. Jesus admonished them to rejoice instead that their names were written in heaven. They had received something they did not even know they had. Jesus then thanked God the Father in this manner:

LUKE 10:21-23 In that hour Jesus rejoiced in the Spirit and said, “**I thank You, Father, Lord of heaven and earth, that You have hidden these things from the wise and prudent and revealed them to babes.** Even so, Father, for so it seemed good in Your sight. 22 “All things have been delivered to Me by My Father, and no one knows who the Son is except the Father, and who the Father is except the Son, **and the one to whom the Son wills to reveal Him.**” 23 Then He turned to *His* disciples and said privately, “**Blessed are the eyes which see the things you see;**

Before they were sent out, Jesus COMMANDED them saying, “**Freely you have received, freely give.**” (Matt. 10:8). Interestingly, Jesus reminded them that they had FIRST RECEIVED so they were obligated to GIVE. What was it they received? Jesus REVEALED God the Father to them! He GAVE to them a message of God the Father and His Son. As a

⁴ Also Mark 6:7-13; Luke 9:1-6;

result of RECEIVING that special gift, Jesus said they were obligated to likewise GIVE unto others.

Being Jews, the disciples certainly knew the OT statutes that required taking care of the poor. However, they had to learn that giving is much more than being blessed with the physical abundance to help others. They were beginning to understand that ALL who would follow Christ have RECEIVED something that was given by God, a very humbling prospect since none are deserving of it.

It cannot be a coincidence that the very next parable was also about giving and receiving. A lawyer asked Jesus, “what shall I do to inherit eternal life?” After the man claimed that he kept all of the commandments, Jesus related the parable of the good Samaritan, who took it upon himself to care for a wounded man (Luke 10:25-37). Jesus concluded by asking:

LUKE 10:36-37 “So which of these three do you think was neighbor to him who fell among the thieves?” 37 And he [*the lawyer*] said, “**He who showed mercy on him.**” Then Jesus said to him, “**Go and do likewise.**”

Since it was REQUIRED in the OT to give to the needy, there was certainly a reluctance to AVOID contact with those who were lacking. The priests and Levites who refused to help the Samaritan were notable examples mentioned in the parable. But doing good to others in strict adherence to the Law is not what God ever desired. To emphasize it, Jesus quoted Hosea 6:6 a couple of times (“I desire mercy and not sacrifice”). In another seemingly separate example, a man asked how to be perfect:

MATTHEW 19:16, 20-21 Now behold, one came and said to Him [*Jesus*], “Good Teacher, what good thing shall I do that I may have eternal life?” ... 20 The young man said to Him, “All these things [*the Commandments*] I have kept from my youth. What do I still lack?” 21 Jesus said to him, “**If you want to be perfect, go, sell what you have and give to the poor,** and you will have treasure in heaven; and come, follow Me.”

The answer to being perfect was to sell everything and give to the poor. Note that this was specific to this particular man, just as in the case of the lawyer (Luke 10:25-37). They both needed to learn the lesson that giving and receiving is an act of mercy and wealth is not a measure of it. Furthermore, neither Jesus nor the apostles ever commanded God’s people to sell everything and give the proceeds to the poor. That would not even make sense—the result is either everyone would become poor and needy or everyone would have abundance and be in the position of having to sell everything *again*. God does not want everyone to be poor—who would then *provide* for the poor? However, poverty is one way to learn humility and mercy.

Much of the NT is a lesson of giving and receiving, which is separate from tithes. Caring for the needs of others reflects the love in a person. Above all, the principle of giving and receiving is something that begins with us FIRST receiving from God.

May God’s grace and peace be upon you!

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