

What Does the Bible Say about Christian Tithing?

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7 Min Read

A widespread cynicism toward giving exists in our culture. Some nonprofit organizations have mismanaged funds. Thus, many people are reluctant to support these organizations with their donations. But the cynicism extends even to the Christian community. Some unscrupulous televangelists have given tithing a bad name, so many believers do not contribute to the work of the church. This, I believe, is a significant error, for the Bible commands Christians to be good stewards of their resources for the sake of the kingdom of God.

The whole concept of stewardship begins with creation. Creation is celebrated not only in Genesis but throughout Scripture, especially in the Psalms, where Israel celebrated God's ownership of the whole universe. "The earth is the LORD's, and all its fullness, the world and those who dwell therein" (Ps. 24:1). God is the author of all things, the Creator of all things, and the owner of all things. Whatever God makes, He owns. What we own, we own as stewards who have been given gifts from God Himself. God has the ultimate ownership of all of our "possessions." He has loaned these things to us and expects us to manage them in a way that will honor and glorify Him.

The steward in the ancient culture was not the owner of the house. He was hired by the owner to manage his house affairs. He managed the property and was responsible to allocate the resources of the home. The steward's job was to make sure that the cupboards were filled with food, the money was taken care of, the lawn was tended, and the house was kept in good repair.

Humankind's stewardship began in the garden of Eden, where God gave Adam and Eve full dominion over the entire creation. Adam and Eve were not given ownership of the world; they were given the responsibility of managing it. They were to ensure that the garden was tilled and cultivated and not abused or exploited, and that the goods God provided were neither spoiled nor wasted.

In our own households, we learn that if we spend fifty dollars on clothes, that's fifty dollars we no longer have for other purposes. Everyone, even billionaires, functions with limited resources. Every time we use a resource, we make a decision, and that decision reveals what kind of stewards we are. That's where God holds us accountable. He held Adam and Eve accountable for how they took care of the garden. God is interested in how we take care of our ministries, personal lives, homes—every aspect of life. All of these areas deal with managing and allocating resources.

At the center of the biblical concept of stewardship is the tithe, which first appears in the Old Testament. The word tithe means "tenth." The basic principle was that every person was to return one-tenth of his increase to the Lord on an annual basis.

The beauty of the tithe is that it precluded class warfare and the politics of envy. It prohibited unequal taxes from being imposed wherein one group of people paid a higher percentage than another. When

that happens, economics becomes politicized, and it creates vested interest groups where justice is ignored for the sake of power.

In Israel, everyone gave the same percentage but not the same amount. In this structure, a person who makes \$10,000 per year returns \$1,000 in tithe. The person who makes \$1 million per year returns \$100,000. The rich person returns far more money, but it is the same percentage that the poor person pays.

Trouble developed in the Old Testament when the people held out on their tithes. They were not obedient to God's law. [Malachi 3:8–10](#) tells us:

Will man rob God? Yet you are robbing me. But you say, “How have we robbed you?” In your tithes and contributions. You are cursed with a curse, for you are robbing me, the whole nation of you. Bring the full tithe into the storehouse, that there may be food in my house. And thereby put me to the test, says the Lord of hosts, if I will not open the windows of heaven for you and pour down for you a blessing until there is no more need.

This means that if the tithe principle is still in effect, we systematically rob God when we don't tithe. Let me repeat that. Malachi's teaching indicates that when we fail to tithe, we are not merely robbing the church, the clergy, or Christian educators—we are robbing God Himself. But note that God had words not only of condemnation for the people but also a promise of prosperity were they to change their ways. God challenged them to be faithful, giving His own promise that He would open the windows of heaven and pour out blessings upon them.

Why did God institute the tithe in the first place? In order to support the Levites, who had no tribal allocation of land. The Levites were set apart to take care of the spiritual and educational responsibilities of the nation, and their work and physical necessities were paid for by the tithe ([Num. 18](#)). Under the new covenant, the tithe continues to support the work of building up people in the truth of God and reaching sinners with the gospel. Christ works through churches, seminaries, parachurch organizations, missionaries, and many others to build and grow His kingdom.

When we don't tithe, we reduce the ministry of Christ. One of the greatest barriers to expanding the kingdom of Christ in this world is financial. A fundamental principle is at work here. If we have \$100 to work with in ministry, we are limited by that dollar amount. We can waste that money and do only \$10 of actual work. But even if we are expert managers and scrupulous stewards, we cannot do \$110 of ministry.

Christian ministry depends upon Christian giving. That giving always and everywhere limits the work of ministry.

Of course, my argument assumes that the tithe continues in this new covenant era. Some deny that the tithe continues today, but that's not what the earliest Christians believed. In the *Didache*, written at the end of the first century or early in the second, there is a significant amount of material on the question of supporting the work of the kingdom. The tithe principle is clearly communicated in this work, showing us that the primitive Christian community continued the practice of the tithe. Also, there is in the *Didache* a prudential warning given to the Christian, saying, “Let your donation sweat in your hand before you give it.” An interesting metaphor, isn't it? The injunction is not for your hand to

squeeze the money so hard that you never give it. That's not the point. The point is to be very careful, very discerning where you give your donation.

That brings up a controversial question with respect to financing the kingdom. Again, in [Malachi 3:10](#) God says, "Bring all the tithes into the storehouse that there may be food in my house." In the Old Testament, the tithe, either in animals or produce, was brought to a central location, the storehouse, which was managed by the Levites. The whole tithe from the whole nation was brought into this single receiving place, and it was then distributed by the Levites according to the needs of the people.

Some people believe that means that in the New Testament age, there should be a single storehouse where all the tithes go and from which they are distributed. There are two problems with that. In the first place, in the Old Testament, the people of Israel had a single central sanctuary. When the New Testament church began, churches were established in every town and every city—in Ephesus, in Corinth, in Thessalonica, and so on. No longer was there one central sanctuary. So the idea of bringing tithes into one central storehouse becomes problematic.

Some people believe that the local church is the storehouse, and is, therefore, the only appropriate place for us to give our tithes. But nothing in the New Testament equates the local church with the Old Testament storehouse. If we believe that the local church is the storehouse, we would then have to argue for a central location where the tithes of all Christians would go. All of your tithes would have to go to a central receiving house and then be distributed from there. I have never heard a local church favor that. It is simply not biblical to require people to give their entire tithe to their local church. I do believe that the lion's share of it should go to the local church, but I also think that the principle of letting your donation "sweat in your hand before you give it" implies not only discernment but also liberty in giving so that your giving may include a seminary, a Christian college, and other worthy ministries.

The Bible teaches that we are to invest in the kingdom of God. We live in a country that was built on the principle of capitalism, and the fundamental idea of capitalism is this: delayed gratification. Instead of taking the money we make and spending it all now, we save it and invest it. This allows our capital to go to work for us, expanding our wealth.

The most important investment we can ever make is in the kingdom of God, because it has eternal returns. These returns are not just for us but also for our family, our children, our grandchildren. This generation of Christians must invest in the things of God for the sake of the next generation. This follows Jesus' admonition: "Seek first the kingdom of God and His righteousness, and all these things shall be added to you" ([Matt. 6:33](#)).

I honestly believe that if you invest in the kingdom of God, you won't lose anything in the final analysis. Tithe from the top, and learn to do that as early as you can in life. If your child gets a dollar allowance, make sure that the first ten cents goes into the collection plate on Sunday, so the child learns the principle early. We know we cannot spend the tax the government takes out of our paycheck. We must live on our "take home" pay. Our obligation to God takes precedence over our obligation to government. God should get paid first, "from the top." If you want to know how serious you are about investing in God's kingdom, look at your checkbook. It is an objective, concrete record of where your treasure is and where your heart is.