



## ***STEWARDSHIP***

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***(Caring for that which is God's)***

## ***The Trail of the Tithe***

**By Fr. Thomas Zell +++**

One of my earliest childhood memories is of piling into the back of our family car on Sunday morning and heading off to our little Baptist church in Klamath Falls, Oregon. Along with ensuring that my brother and I were properly cleaned and dressed for the occasion, my father would always drop several coins into our hands, so that we in turn could drop them into the offering plate at church. Tithing was something Dad faithfully practiced all his life, and he wanted to make sure his sons followed suit. Having lived with this tradition for so long, and loving it so much, it is hard for me now to stop and look at it objectively. But since the concept has become somewhat an object of debate today, I would like to examine both the myth and the realities behind this practice, and to follow *the trail of the tithe*.

### **Tithing in the Old Testament**

In English, Greek, and Hebrew, the word "tithe" comes from a derivative of the number "ten," and means the setting aside of a tenth of one's income for a specific, often religious purpose. Tithing is an ancient practice—very ancient.

While tithing is a critical practice of the Old Covenant, it did not originate with Moses and the giving of the Law on Mount Sinai. In the biblical account, the tithe actually shows up some five centuries before the Law was given. We first hear of it in the Book of Genesis. On his way home from rescuing his nephew Lot from captivity, Abraham journeys through the land of Canaan and encounters a mysterious man named Melchizedek, who was both king of the city of Salem (modern Jerusalem) and priest of the most High God. In Genesis 14:18–20 we read that when Abraham drew near, Melchizedek came out to meet him, blessed him (a story in itself), and Abraham in return gave Melchizedek "a tithe of all." The writer of the Book of Hebrews makes a point of saying that

through Abraham Levi himself, and thus, the entire levitical system established through Moses, paid a tithe to this ancient and enigmatic figure.

We are not told who told Abraham to tithe (it wasn't Melchizedek), what guidelines he was following, why he felt compelled to provide this portion of his goods, where the idea originated, or when it came to be a custom. The Genesis story simply relates what took place and moves on without comment. While scholars disagree as to the meaning of all this, we do know for certain that the custom was not unique to Israel. It is a matter of historical record that many other ancient nations (Sumer, for example) practiced some form of tithing in the early days of civilization. As the International Standard Bible Encyclopedia notes, tithing is a practice that is "ancient and deeply rooted in the history of the human race."

### **Not a Tithe but Tithes**

It is also important to remember that for the nation of Israel and for faithful Jews during the Old Testament period, not just one, but three separate tithes were prescribed. In simplified form, the three tithes were:

- (1) An annual tithe, to be paid towards the support of the Levites, priests, and other religious personnel, who were not allowed an inheritance of their own and thus were at the mercy of the state (see Numbers 18:21–24).
- (2) A separate annual feast tithe, which went towards the expenses and upkeep of the Temple, and the various feasts and sacrifices surrounding it ( Deuteronomy 14:22–27).
- (3) A third-year tithe for the poor of the land, and again for the Levite ( see Deuteronomy 26:12).

So to "run the numbers," by the time all of these various tithes were paid into the treasuries, along with the various other taxes, offerings, and contributions, it is likely that a faithful Israelite male under the Old Covenant paid closer to a third of his annual income toward some form of tithe, not just ten percent!

## **The Spirit Behind the Law**

Crunching numbers is one thing. More significant is the question why? Why did God demand this regular offering of a percentage of personal income? Consider the following observations.

(1) The tithe was not optional under the Old Covenant. It's not human nature to reach into hard-earned savings and pull out a portion for a purpose beyond the support of one's family. Many ancient Israelites were tempted to look for loopholes in this commandment—and to their spiritual detriment, some succeeded. The prophet Malachi speaks directly to this point. By his day, Malachi needed to address his message not to a single group, but to practically the entire nation: "Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings. You are cursed with a curse, for you have robbed Me, even this whole nation. Bring all the tithes into the storehouse, that there may be food in My house" (Malachi 3:8–10). This is tough talk—and it is not unique to Malachi. Many other harsh words such as this can be found elsewhere in the writings of the Old Testament prophets.

(2) The paying of the tithe was first and foremost an act of worship, not merely a duty. When it comes to finances, we often tend to think in secular, rather than religious concepts. We owe our money to the bank, the credit card company, or the IRS. God, on the other hand, gets the spiritual stuff—or at least it often plays out that way. The perspective of the Mosaic Covenant was much more holistic when it came to such matters. Rather than a nagging debt to be settled over and over again, year after year, the payment of the tithe was seen to be a privilege—an act of worship, a reasonable sacrifice, a giving back to God of a portion of that which He has given to His people.

This is even more obvious in an agrarian economy such as that of the ancient world. Today, we rarely even see the money used to pay most expenses. It clicks over from some

unseen electronic fund, and tumbles out of an impersonal bank account over the phone lines. Other than a deduction in the checkbook, we hardly notice the transaction. In ancient days, the tithe was not so much a matter of bringing in gold and coins (although that happened). It was more a giving to God from the fruit of one's own toil and sweat. It was the first and best fruit of the land: wheat, wine, oil, produce, and firstlings of livestock.

(3) The tithe was considered to be a minimum standard, not the total of all giving. This can be seen clearly throughout the passages of the Old Testament, and especially in the Pentateuch (the first five books of the Old Testament), where the teaching is most clearly expanded and set forth.

Jesus may have had this teaching in mind when He spoke to the Pharisees of first-century Jerusalem about tithing. He railed against these "teachers of the Law" not because they had failed to follow the letter of the Law (by all appearances, they had meticulously followed the minimum standard and kept current with all accounts), but because in the scrupulous performance of this minimum, they had totally missed the true spirit behind the Law. To them, Jesus raised His voice in righteous indignation: "Woe to you, scribes and Pharisees, hypocrites! For you pay tithe 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. Blind guides, who strain out a gnat and swallow a camel!" (Matthew 23:23–24).

## **Tithing in the New Testament**

This quote from the Gospel of Matthew represents the very mind and heart of God Himself regarding this matter of tithing. Jesus was not seeking some type of financial compensation from His people—a paying back of the debt owed to the Holy Trinity for services rendered. It is ridiculous to imagine God needing, or in any way desiring, any physical remuneration from the helpless creatures He had come to save. Speaking through the Psalmist, God declares: "For every beast of the forest is Mine, / And the cattle on a thousand hills. / I know

all the birds of the mountains, / And the wild beasts of the field are Mine. / If I were hungry, I would not tell you; / For the world is Mine, and all its fullness" (Psalm 50:10).

The above passage from Matthew is interesting for another reason. It is one of only a handful of passages in the New Testament that speak of tithing. The only others are its parallel account in the book of Luke (11:42), the story of the Pharisee and the Tax Collector (Luke 18:9–14), and a handful of passages in the Book of Hebrews relating to the story of Abraham's tithe to Melchizedek.

Why is this so? Why don't we read about the brethren in Corinth being told to set aside part of their tithes for the suffering church in Jerusalem? Why are there no instructions for new convert churches regarding how to set up a ten-percent tithe? Why did Jesus Himself only refer to the tithe on two occasions, both of them at least slightly negative in connotation? (The first is quoted above. The second is found in Luke 18, where the self-righteous Pharisee boasts, "I thank You that I am not like other men—extortioners, unjust, adulterers, or even as this tax collector. I fast twice a week; I give tithes of all that I possess.")

Answers to this question have varied widely, depending on the perspective of the interpreter. Some have said that this silence reflects nothing more than the fact that the practice of tithing continued unabated into the New Testament period. Jewish converts to Christianity, already accustomed to paying their tithes to the Temple, simply transferred those offerings to the Church. Gentile converts would have been taught the importance of tithing from the beginning. It wasn't even worth writing about, end of discussion.

But others have argued that the ten-percent tithe faded away under the New Covenant, as did worship on the Sabbath, Temple rites, and the entire sacrificial system as it existed under the Mosaic Law. The reason it is not mentioned in the New Testament is that there was nothing to talk about—tithing had ceased to exist.

Let's set aside that discussion for a few moments in order to make some fundamental observations about the issue of money and giving in the New Testament.

(1) Although our Lord spoke little about the practice of tithing in the Gospels, He had much to say about the spirit of giving that formed the basis of the Old Covenant system of tithing. How much did He say? He had more to say about the proper stewardship of money than about any other single topic—including love, family, holiness, sin, honesty, and more. It is curious that many pastors recoil at the thought of discussing financial issues from the pulpit. Yet our Lord returned to these matters over and over again. God treats giving like a joyful topic, not a burden. This shouldn't really surprise us. After all, the basis for true and God-pleasing giving is a thankful heart with a joyful spirit. "So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver" (Corinthians 9:7).

(2) The supreme model of giving in the New Testament was not based on ten percent, but on a hundred-percent commitment of personal resources. As St. Paul reminds us, our Lord provides the ultimate example of hundred-percent sacrificial giving. "For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich" (2 Corinthians 8:9; see also Philippians 2:5-8). No wonder Jesus praised the widow in Jerusalem for placing two small copper coins into the Temple treasury, yet had little to say to the wealthy benefactors who were probably depositing the exact amount of money prescribed by the Mosaic Law: "For all these out of their abundance have put in offerings for God, but she out of her poverty put in all the livelihood that she had" (21:4). We read in the Book of Acts that early believers sold all they had—both lands and houses—and brought the proceeds to the apostles, who distributed them to each according to need (Acts 4:34–35).

The principle of New Testament giving is clearly the principle of wise stewardship and concern for the needs of others.

Saint James reminds us that: "Pure and undefiled religion before God and the Father is this: to visit orphans and widows in their trouble, and to keep oneself unspotted from the world" (James 1:27). St. Paul praises the Philippian believers for their faithful and generous support of his apostolic ministry: "When I departed from Macedonia, no church shared with me concerning giving and receiving but you only. For even in Thessalonica you sent aid once and again for my necessities" (Philippians 4:15–16). A few verses later, he calls their financial gifts "a sweet-smelling aroma, an acceptable sacrifice, well pleasing to God." This beautiful imagery confirms the Mosaic understanding of tithing and giving as an act of worship.

### **Tithing in the Church**

Sadly, there are Orthodox Christians who argue that tithing is merely a Protestant phenomenon. As we have seen, tithing is an ancient practice—it most certainly did not originate at a meeting of the Southern Baptist convention. The real question is, should we practice this discipline today, or has it passed away, like the rites of purification? To answer this question, Orthodox Christians must look beyond the pages of Scripture to the ongoing presence of the Holy Spirit as expressed through the Holy Tradition of the Church. What happened after the close of the Book of Acts and the end of the first century?

The writings of the Church Fathers include a number of intriguing references to tithing. Here are just a few quick examples:

- From the third-century document *Didascalia Apostolorum*: "Set aside part offerings and tithes and first fruits to Christ, the true High Priest, and to His ministers, even tithes of salvation to Him. . . . Today the oblations are offered through the bishops to the Lord God. For they are your high priests; but the priests and Levites are now the presbyters and deacons, and the orphans and widows. . . . Your fruits and the work of your hands present to him, that you may be blessed; your first fruits and your tithes and your vows and

your part offerings give to him; for he has need of them that he may be sustained, and that he may dispense also to those who are in want, to each as is just for him."

- From Saint John Chrysostom, *Homilies on Ephesians*: "Woe to him, it is said, who doeth not alms; and if this was the case under the Old Covenant, much more is it under the New. If, where the getting of wealth was allowed and the enjoyment of it, and the care of it, there was such provision made for the succoring of the poor, how much more in that Dispensation, where we are commanded to surrender all we have? For what did not they of old do? They gave tithes, and tithes again upon tithes for orphans, widows, and strangers, whereas some one was saying to me in astonishment at another, 'Why, such an one givest tithes.' What a load of disgrace does this expression imply, since what was not a matter of wonder with the Jews has come to be so in the case of the Christians? If there was danger then in omitting tithes, think how great it must be now."

- From St. John Cassian, *The Conferences*, Chapter XXIX: "He who retains his goods of this world, or, bound by the rules of the old law, distributes the tithe of his produce, and his first fruits, or a portion of his income, although he may to a considerable degree quench the fire of his sins by this dew of almsgiving, yet, however generously he gives away his wealth, it is impossible for him altogether to rid himself of the dominion of sin, unless perhaps by the grace of the Savior, together with his substance he gets rid of all love of possessing."

A search of the patristic writings will uncover these and more quotes regarding the issue of tithing. The *New Catholic Encyclopedia* summarizes this by saying, "The payment of tithes was adopted from the Old Law, and early writers speak of it as a divine ordinance and an obligation of conscience. The earliest positive legislation on the subject seems to be contained in the letter of the bishops assembled at Tours in 567 and the canons of the Council of Macon in 585."

It is clear that tithing is addressed in the patristic literature.

But on the other hand, I think it is also important—and honest—to say that the subject does not comprise a major portion of thought for any of the fathers of the Church. The pattern is reminiscent of the New Testament. Countless patristic writers talk about giving everything we have to God, giving to the poor, not being obsessed with worldly possessions, renouncing the world, and so on. We could fill up libraries with books, treatises, and discussions about these subjects.

But regarding the ten-percent tithe specifically, there are no major treatises, no full books, no passionate apologetics either in favor or against. On this subject, the writings of the Church are actually fairly quiet! As a matter of fact, for a variety of reasons (some political, some historical, some economic), there are entire periods of time throughout the history of the Church where the practice seems to disappear altogether, and nobody seems to care. At times, the churches were controlled by the state, and received money directly from the government rather than through tithes. At other times, the practice of tithing pops up again.

Such vagary is not the case in the West. The practice seems to have been codified, sometimes wildly abused, and generally set in stone in the Western churches—especially the Roman Church (with various of her wayward Protestant children following suit) and the Anglican Church. Tithes have been flowing down the aisles in those traditions for centuries without let-up. Richard Schebera, Associate Professor of Religion at St. Louis University, summarizes this whole tangled story for the World Book Encyclopedia by saying, “The early Christian church did not require tithing. By the 500's, church law required payment of a tax on income and lands. In the late 700's, Charlemagne made this civil law. Tithing was more common in the West than in the East.”

### **Where do we go from here?**

Over the last 30 years, as more and more Protestant Christians have joined the Orthodox Church, the practice of tithing has surfaced as an emotional topic of discussion. Large numbers of these converts have come from backgrounds in which faithful participation in the practice of tithing comes as naturally as buckling up before heading out the driveway in the family automobile.

Many of these new Orthodox Christians look at the landscape of contemporary Orthodox giving and ask why it is that an ancient and venerable practice such as the tithe should now be abandoned. After years of consistent giving through the tithe, they ask: “Must we now abandon tithing as our way of offering our finances to God, and instead support other approaches to church giving such as pledges and monthly dues, bazaars and raffles, bingo games, and yearly church festivals and ethnic events?”

I’ve rarely heard of a priest forbidding converts to tithe to the local parish. It’s hard to say “no” to consistent, generous financial support. And in many cases, the people dropping their regular tithe checks into the church offering box every month are also the ones helping to man the booths at the church festival, learning to bake baklava for the bazaars, and sending in extra donations for emergency appeals. In my experience, it’s rarely a matter of “either/or” for those who tithe.

In case you haven’t guessed it, I am a firm believer in the practice of tithing today. I’ve tithed all my life, and have no intention of abandoning the practice. But after nearly 20 years in the Orthodox Church, my understanding of this discipline has definitely matured. Here’s what I’d say now:

(1) For those who tithe, remember that God desires every corner of our heart, not a percentage. *The tithe—even from its most ancient days— was a minimum standard, a guide to ensure basic, consistent giving, not a be-all and end-all.* If we think that giving a tithe “gets us off the hook,” we’re placing ourselves in the company of those Pharisees the Lord debated

with on a daily basis. We use a rule of prayer each day to guide us in our prayer life. But we don't say, "Thank God! I've done my ten minutes of prayer this morning, now I don't have to pray again until tonight!" A rule of prayer is just a starting point for prayer, a call to order, not the total of all we do. The same thing applies to the tithe.

(2) For those who do not tithe, exercise caution. There's one really wonderful excuse for not tithing, as long as it's honest: "I give way more than ten percent already, and would need to reduce my giving considerably to get down to a tithe." It's tempting to think we're giving vast sums to the Church, when in fact our giving amounts to pocket change by year's end. The statistics here are grim. In the typical church today, 5 percent of the congregation gives 50 percent of the weekly offering. Another 20 percent of the congregation gives 40 percent of the church's income. The remaining 75 percent of the typical congregation contributes 10 percent of the incoming dollars. Nearly 75 percent of American church attendees drop only about one dollar a week into the offering plate by the time everything is said and done. [Refs in Handmaiden?]

(3) Our contribution to the Church should never be a matter of personal ego inflation. How sad it is that the Church often encourages more giving by posting the names of donors, and making flattering speeches about how much so-and-so has given. Our Lord spoke about the evils of public religiosity: "But when you do a charitable deed, do not let your left hand know what your right hand is doing, that your charitable deed may be in secret; and your Father who sees in secret will Himself reward you openly" (Matthew 6:3-4).

(4) Be honest. While precedents for tithing exist in Church history, things did change after the coming of Christ. We do find more references to tithing in the writings of the Church than we do to bingo! But I don't believe any of us can just pull out our favorite Old Testament proof text or patristic quote and hammer people over the head with it today. The patristic evidence is mixed. Not every Church Father taught

on tithing. Not every Church Father tithed.

(5) For those just becoming aware of this conversation, be patient. It is easy for someone like me to get carried away with this topic. As I've said, emotions run high when it comes to tithing. But our Church also includes many people who have not given it much thought one way or the other. They may feel like they've walked into a room where a heated argument is under way, and find themselves being challenged to immediately commit to one side or the other. Those of us with strong beliefs on the question need to treat these brothers and sisters with love, acknowledging that this is a challenging topic in many ways. And those working to form their beliefs should approach the question of tithing with patience and prayer, turning to their spiritual elders for guidance. Don't panic if you feel that you are so unable to manage your money as it is that you don't know how to even begin when it comes to giving to the Church. In peace begin the crucial work of developing godly financial stewardship, addressed in other articles in this issue of AGAIN.

I am certain we still need to hear the prophetic voice of Malachi. Remember the words God gave him to cry out: "Will a man rob God? Yet you have robbed Me! But you say, 'In what way have we robbed You?' In tithes and offerings." When we fail to use our finances properly—to be good stewards of that which God has so freely given to us—we are robbing God. There's no nice way to say it. If our priests are living on substandard wages, our ministries understaffed, our churches dilapidated, and our almsgiving to the poor and underprivileged a sham, while we personally surround ourselves with all the unnecessary possessions and expensive toys our culture offers us on a daily basis, we stand under the same condemnation. How dare we!

We must also remember that our God is a loving God, and He does not leave us without encouragement. The conclusion of that Malachi passage provides "the rest of the story" regarding not just tithing, but the spirit behind all giving to God: "Bring all the tithes into the storehouse, that there may be food in My

house, and prove Me now in this,' says the Lord of hosts, 'if I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it."

May He receive from us the dollars and cents of our existence, and with them the heartfelt love and worship we so imperfectly desire to give to Him. And may He send down upon us in return the true blessings we seek: the Kingdom of Heaven, and the gift of the Holy Spirit!

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