Can the Why, How, Where and Who of Tithe Giving in The Old Testament Be Sustained in The New Testament? A Critical Theological Examination of The Reasons and Biblical Foundations

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Abstract
The practice of tithing occupies an important position in biblical teaching and contemporary Christian religious practice. Throughout the Old Testament, tithing was established as a religious, economic and social institution through which the Israelites demonstrated obedience to God, supported the Levitical priesthood, maintained the sanctuary and provided for vulnerable members of society. However, the emergence of the New Testament introduces significant theological questions concerning the continuation and application of the Old Testament tithing regulations within the Christian community. This study critically examines whether the why, how, where and who of tithe giving in the Old Testament can be sustained in the New Testament. It adopts historical-grammatical, exegetical and comparative theological methods to investigate relevant biblical passages, including Genesis 14:18–20, Leviticus 27:30–33, Numbers 18:21–32, Deuteronomy 14:22–29, Malachi 3:8–10, Matthew 23:23, Hebrews 7:1–10 and 2 Corinthians 9:6–7. The study examines the reasons for tithing, the prescribed methods and proportions, the destinations of tithes and the categories of people responsible for giving and receiving them. It argues that although the New Testament does not explicitly establish the Mosaic ten-per-cent requirement as a universal legal obligation for Christians, it strongly maintains the theological responsibilities of generosity, stewardship, support for Christian ministry and care for the poor. The study concludes that the principles underlying Old Testament tithing remain relevant to Christian financial responsibility, although their application must be interpreted in the light of the New Covenant and the teachings of Jesus and the apostles.

Keywords: *Tithing, Old Testament, New Testament, Christian Giving, Biblical Theology.*

1.0 Introduction

Tithing is one of the most significant and frequently debated subjects in biblical theology, particularly within the areas of Christian giving, religious obligation, stewardship and the relationship between the Old and New Testaments. The concept of tithe, traditionally understood as the giving of one-tenth of one's income or produce, occupies an important

position in the religious, economic and social life of ancient Israel. In the Old Testament, tithing was not merely an expression of generosity but an established religious practice connected with worship, priestly maintenance, agricultural production, social responsibility and obedience to divine commandments. Its biblical foundations can be identified in Genesis 14:18–20, Leviticus 27:30–33, Numbers 18:21–32, Deuteronomy 14:22–29 and Malachi 3:8–10. The practice of tithing appears in the Old Testament even before the establishment of the Mosaic Law. In Genesis 14:18–20, Abraham gave a tenth of the spoils of war to Melchizedek, the king of Salem and priest of God Most High. Similarly, Genesis 28:20–22 records Jacob's vow to give God a tenth of whatever He would provide for him. These accounts demonstrate that the practice of giving a tenth existed within the patriarchal religious tradition before the formal introduction of the Mosaic covenant. However, it is important to distinguish these voluntary patriarchal acts from the later legal requirements governing tithing in Israel. Under the Mosaic Law, tithing became more formally regulated. Leviticus 27:30 declares that the tithe of the land, whether produce of the soil or fruit of the trees, belongs to the Lord and is holy to Him. Numbers 18:21–32 establishes the allocation of tithes to the Levites in recognition of their service in the Tabernacle, while Deuteronomy 14:22–29 provides additional instructions concerning the consumption of tithes before God and the provision made for the Levites, foreigners, orphans and widows. These passages indicate that Old Testament tithing served several purposes beyond supporting religious leaders. It was also an instrument of communal worship, economic redistribution and social welfare. The subject becomes particularly significant in Malachi 3:8–10, where the prophet challenges Israel for withholding tithes and offerings from God. The passage contains the instruction to bring the whole tithe into the storehouse so that there may be food in God's house. This text has become one of the most frequently cited biblical foundations for tithing in contemporary Christian churches. Nevertheless, its original historical and covenantal context raises important theological questions concerning whether the specific obligations imposed upon ancient Israel can be transferred directly to Christians under the New Testament. The New Testament presents a different but equally important dimension of religious giving. Although it does not provide an explicit command establishing the one-tenth requirement as a universal obligation for Christians, it contains several teachings concerning generosity, financial responsibility, sacrifice and support for religious ministry. Jesus refers to tithing in Matthew 23:23 and Luke 11:42 when addressing the Pharisees. He condemns their excessive concern for minor religious obligations while neglecting justice, mercy and faithfulness. His statement must be interpreted within its immediate historical and theological context. Furthermore, the New Testament emphasizes giving according to one's ability, willingness and personal conviction. In 1 Corinthians 16:1–2, Paul instructs believers to set aside contributions according to their prosperity. Similarly, 2 Corinthians 9:6–7 teaches that giving should not be done reluctantly or under compulsion, because God loves a cheerful giver. These passages raise the question of whether the New Testament's emphasis on voluntary, generous and proportionate giving preserves the fundamental principles of Old Testament tithing while changing its legal and covenantal structure. Another important biblical passage is Hebrews 7:1–10, which discusses Abraham's payment of a tenth to Melchizedek. The writer uses this historical account to establish the superiority of Melchizedek's priesthood in relation to the Levitical priesthood. The theological significance of this passage is primarily connected with the priesthood of Christ rather than an explicit instruction that Christians must pay tithes. Consequently, its application to contemporary Christian tithing requires careful exegetical and theological examination. The central concern of this study is to investigate whether the why, how, where and who of tithe giving in the Old Testament can be sustained in the New Testament. The question of why examines the religious, theological, economic and social reasons for giving tithes. The question of how

investigates the prescribed manner, proportion and conditions of giving. The question of where considers the biblical destinations of tithes, including the storehouse, the sanctuary and the support of the Levites. Finally, the question of who examines those responsible for giving and those entitled to receive tithes. The study argues that the relationship between Old Testament tithing and New Testament Christian giving should not be determined through isolated biblical quotations or denominational assumptions. Rather, it requires an examination of historical circumstances, covenantal developments, literary contexts and theological principles. The fact that the New Testament does not explicitly repeat the Mosaic requirement of one-tenth does not automatically mean that every principle associated with Old Testament tithing has become irrelevant. Equally, the continued relevance of Christian giving does not necessarily establish that every regulation governing Israel's tithing system remains binding upon the Church. It is against this background that this study undertakes a critical theological examination of the biblical foundations of tithing, with particular attention to the continuity and discontinuity between the Old and New Testaments. It seeks to establish which principles of Old Testament tithing remain applicable to Christian practice, which belonged specifically to the covenantal and institutional structure of ancient Israel, and how the New Testament understanding of giving should inform contemporary Christian teaching and practice.

1.1 Research Methodology

This study adopts the historical-grammatical, exegetical and theological methods of biblical research. These approaches are appropriate because the subject requires careful examination of biblical texts within their original historical, literary, cultural and covenantal contexts. The study does not depend on statistical measurement or experimental investigation; rather, it relies on the critical interpretation of relevant biblical passages and the examination of established scholarly contributions to Old Testament and New Testament studies.

The historical-grammatical method is employed to investigate the original meaning of biblical passages relating to tithing. It examines the historical circumstances, literary settings, audiences and theological intentions behind the instructions on tithe giving. Particular attention is given to Genesis 14:18–20 and 28:20–22, which record the actions of Abraham and Jacob; Leviticus 27:30–33 and Numbers 18:21–32, which establish legal requirements under the Mosaic covenant; and Deuteronomy 14:22–29, which explains religious and humanitarian dimensions of the practice. The exegetical method is applied to selected Old and New Testament passages to establish their intended meanings and theological implications. In the Old Testament, attention is given to the relationship between tithing, covenant obedience, worship, priestly maintenance and social welfare. In the New Testament, the study examines Matthew 23:23, Luke 11:42, Hebrews 7:1–10, 1 Corinthians 9:13–14, 1 Corinthians 16:1–2 and 2 Corinthians 9:6–7. These passages are interpreted in their immediate contexts rather than treated as isolated statements. Furthermore, the study adopts a comparative theological approach to examine the relationship between Old Testament tithing and New Testament Christian giving. This involves identifying areas of continuity and discontinuity between the two biblical traditions. The study compares the reasons for giving, the prescribed manner of giving, the destination of contributions and the categories of people responsible for giving or entitled to receive them. The research also employs documentary analysis through the examination of relevant biblical commentaries, theological books, peer-reviewed journal articles, academic dissertations and other scholarly publications. Contributions from scholars such as Andreas J. Köstenberger, David A. Croteau, Ervin Budiselić and Miracle Ajah are considered to provide different scholarly perspectives on the interpretation and contemporary application of tithing. Their arguments are critically evaluated alongside the biblical evidence. Finally, the study uses theological synthesis to bring together the findings from the Old and New Testament examinations. This approach

enables the research to formulate a balanced theological position on the relevance of Old Testament tithing to contemporary Christian practice. The objective is not merely to defend or reject the payment of tithes but to establish a biblically responsible understanding of Christian giving in the light of the relationship between the two Testaments.

1.2 Brief Literature Review

The subject of tithing has attracted considerable scholarly attention, particularly concerning its biblical origins, covenantal significance and applicability to contemporary Christianity. Scholars have approached the subject from historical, exegetical, theological and ethical perspectives. While some emphasize the continuity of tithing as a biblical principle, others argue that the specific legal requirement of one-tenth belonged to the covenantal arrangement of ancient Israel. Andreas J. Köstenberger and David A. Croteau, in their article, "'Will a Man Rob God?' (Malachi 3:8): A Study of Tithing in the Old and New Testaments" (2006), undertake an extensive examination of biblical references to tithing. They investigate the patriarchal examples of Abraham and Jacob, the Mosaic regulations, the historical and prophetic references, and the principal New Testament passages. Their study questions the argument that Christians are legally obligated to give exactly ten per cent of their income. Their contribution is relevant because it provides an exegetical foundation for examining whether the Old Testament practice can be transferred directly into the New Testament period (Köstenberger and Croteau 53–77). In "Reconstructing a Biblical Model of Giving: A Discussion of Relevant Systematic Issues and New Testament Principles" (2006), Köstenberger and Croteau examine the relationship between the Mosaic Law and the New Covenant. They consider theological arguments used to defend the continuation of tithing and evaluate them in the light of New Testament principles. Their discussion shifts attention from the compulsory ten-per-cent requirement to broader biblical principles governing Christian financial contributions (Köstenberger and Croteau 237–60). Menahem Herman, in "Tithe as Gift: The Biblical Institution in Light of Mauss's Prestation Theory" (1993), offers another perspective on the institution of tithing. Rather than interpreting the tithe merely as a form of religious taxation, Herman examines it as part of a relationship of reciprocity between God and the worshipping community. His interpretation emphasizes the relationship between material contributions and the divine expectations of acceptance, protection and blessing (Herman 51–73). Ervin Budiselić, in "The Role and Place of Tithing in the Context of Christian Giving – Part 2" (2015), critically examines the Old Testament institution of tithing and its relationship with New Testament Christian giving. He discusses arguments for and against the continuation of tithing, including the examples of Abraham and Jacob and the New Testament references to the practice. His contribution distinguishes the continuing responsibility to give from the question of whether the specific Old Testament percentage remains obligatory (Budiselić 31–58). Miracle Ajah, in "Deuteronomic Tithe Laws and Their Humanitarian Implications for Africa" (2018), investigates the theological and social significance of tithing in Deuteronomy 12, 14 and 26. Ajah explains that the Old Testament tithe system was associated with covenant obedience, reverence for God, communal fellowship and the welfare of vulnerable members of society. His study demonstrates that Old Testament tithing had humanitarian responsibilities in addition to religious obligations (Ajah 335–58). David A. Croteau, in his doctoral dissertation, A Biblical and Theological Analysis of Tithing: Toward a Theology of Giving in the New Covenant Era (2005), provides an extensive treatment of the subject. His investigation considers biblical and hermeneutical arguments surrounding the continuation and discontinuation of tithing. He distinguishes between patriarchal examples of giving and the formal regulations of the Mosaic Law, providing a wider theological framework for understanding the relationship between Old Testament tithing and New Testament giving.

The reviewed literature demonstrates that scholars do not hold a uniform position on the continuity of tithing between the Old and New Testaments. While some emphasize the continuing theological significance of giving, stewardship, worship and support for religious ministry, others question whether the specific Mosaic requirement of one-tenth constitutes a binding obligation for Christians. The literature also establishes that Old Testament tithing involved several dimensions, including religious worship, priestly maintenance, communal celebration and social welfare. However, much of the existing discussion concentrates on whether Christians are required to pay ten per cent of their income. Comparatively less attention is given to examining the four interconnected dimensions of the institution: why people gave tithes, how they were expected to give, where the tithes were directed, and who was responsible for giving and receiving them. This study addresses that gap by examining these dimensions systematically across the Old and New Testaments.

2.0 Biblical and Theological Foundations of Tithing

2.1 Meaning and Concept of Tithe in the Bible

The term tithe is derived from the idea of a tenth. In biblical usage, the Hebrew term commonly translated as tithe is ma'aser, while the Greek equivalent is dekate. Both expressions refer to a tenth portion. In the Old Testament, a tithe was a designated portion of agricultural production and livestock set apart for religious and communal purposes. Leviticus 27:30 declares that the tithe of the land belongs to the Lord and is holy. This establishes the theological foundation of tithing as an acknowledgement of divine ownership. Tithing should be distinguished from offerings, first fruits, sacrifices and voluntary gifts. Although these practices were related, they did not always serve identical purposes or operate under the same regulations. In the New Testament, the language of giving extends beyond the numerical concept of one-tenth to include generosity, sharing and stewardship.

2.2 Origin and Historical Development of Tithing in the Old Testament

The historical development of tithing can be considered through the patriarchal, Mosaic and prophetic periods. During the patriarchal period, the practice appears in the accounts of Abraham and Jacob. During the Mosaic period, tithing became incorporated into Israel's covenantal and religious regulations. During the prophetic period, particularly in Malachi, withholding tithes was treated as evidence of covenant unfaithfulness. These stages show how recorded patriarchal practices developed into a regulated institution within Israel's religious and social organization.

2.3 Tithing Before the Mosaic Law: Abraham and Jacob

Genesis 14:18–20 records that Melchizedek, king of Salem and priest of God Most High, blessed Abraham after his victory over the kings. Abraham subsequently gave him a tenth of everything. The account demonstrates Abraham's recognition of God's sovereignty and the religious significance of Melchizedek's priesthood. Genesis 28:20–22 records Jacob's vow at Bethel to dedicate a tenth to God if he received protection and provision. These narratives show that giving a tenth was known before the Mosaic covenant. However, neither account presents a comprehensive legal code requiring every believer to give ten per cent. The existence of a practice before the Mosaic Law does not, by itself, establish that every believer in subsequent covenants is legally required to observe it.

2.4 Tithing Under the Mosaic Covenant

The Mosaic covenant provides the most detailed biblical regulations concerning tithing. Leviticus 27:30–33 identifies agricultural produce and livestock as materials subject to tithing. Numbers 18:21–32 allocates tithes to the Levites in recognition of their service in the

Tabernacle and requires the Levites to present a tithe of what they receive to the priests. Deuteronomy 14:22–29 provides instructions concerning religious celebration and provision for Levites, foreigners, orphans and widows. These provisions show that tithing had both vertical and horizontal dimensions: it expressed devotion to God while also addressing community needs.

2.5 The Prophetic Understanding of Tithing: Malachi 3:8–10

Malachi 3:8–10 is among the most frequently quoted passages in contemporary discussions of tithing. The prophet accuses Israel of robbing God through withheld tithes and offerings and instructs the people to bring the whole tithe into the storehouse. The passage belongs to a historical setting in which temple worship and the maintenance of religious services were central to Israel's restored community. The storehouse was connected with the temple's administrative arrangements. The promise of blessing should therefore be interpreted in its covenantal context and not reduced to an automatic formula guaranteeing wealth to every modern giver. Enduring principles include faithfulness, stewardship and the use of resources in ways that honour God.

2.6 Different Categories and Forms of Tithes in the Old Testament

The Old Testament contains several instructions relating to tithes. Numbers 18:21–32 describes the tithe allocated to the Levites. Deuteronomy 14:22–27 describes a tithe associated with religious celebration before God, while Deuteronomy 14:28–29 provides for a third-year tithe that benefits Levites and vulnerable members of society. Scholars debate whether these passages describe separate tithes, different applications of a tithe or variations within Israel's religious traditions. The provisions should not be reduced to a single simple system without considering their literary and historical contexts.

3.0 The Why of Tithe Giving: Reasons and Purposes in The Old and New Testaments

3.1 Tithing as an Act of Worship and Acknowledgement of God

One fundamental reason for tithing in the Old Testament was the acknowledgement of God's sovereignty and ownership over creation. Leviticus 27:30 declares that the tithe of the land belongs to the Lord. The giving of tithes represented more than the surrender of material possessions; it expressed the worshipper's recognition that God was the ultimate source of life, productivity and sustenance. This principle finds continuity in the New Testament understanding of stewardship. First Corinthians 10:26 declares that the earth and its fullness belong to the Lord, while James 1:17 identifies God as the source of every good and perfect gift. Christian giving should therefore be understood as an expression of gratitude and worship, not merely as a financial transaction.

3.2 Tithing as an Expression of Obedience to Divine Command

Under the Mosaic covenant, tithing was an established religious obligation. Deuteronomy 14:22 instructs Israelites to set aside a tenth of their annual produce. Malachi 3:8–10 presents the withholding of tithes and offerings as evidence of covenant unfaithfulness. In the New Testament, obedience remains central to discipleship, but the specific legal requirements of the Mosaic covenant should not automatically be treated as binding upon Christians without considering New Testament teaching concerning the New Covenant. Matthew 23:23 shows Jesus condemning religious leaders who neglected justice, mercy and faithfulness while concentrating on meticulous tithing.

3.3 Tithing for the Maintenance of Priests and Levites

Numbers 18:21–24 identifies the Levites as recipients of the Israelites' tithes because of their service in the Tabernacle. Unlike the other tribes, they did not receive an ordinary territorial inheritance. Their livelihood was therefore connected with the religious contributions of the wider community. The New Testament maintains the principle that religious workers should receive appropriate material support. In 1 Corinthians 9:13–14, Paul argues that those who proclaim the gospel should receive their living from the gospel. This establishes continuity in supporting ministry, but Paul does not explicitly identify that support as a compulsory ten-per-cent tithe.

3.4 Tithing as an Instrument of Social Welfare and Care for the Needy

Deuteronomy 14:28–29 instructs Israelites to make provision for Levites, foreigners, orphans and widows. The tithe therefore served as an instrument through which the community demonstrated responsibility towards disadvantaged people. This humanitarian principle is also evident in the New Testament. Matthew 25:35–40 presents acts of kindness towards vulnerable people as service rendered to Christ, while Acts 2:44–45 and 4:32–35 describe the sharing of resources within the early Christian community. The New Testament sustains the humanitarian purpose of Old Testament giving, even though its administrative arrangement is not identical to the Mosaic system.

3.5 Tithing as an Expression of Gratitude and Covenant Relationship

Deuteronomy 26:1–15 connects the presentation of first fruits with remembrance of God's deliverance and provision. The worshipper was expected to recall the ancestors' oppression in Egypt and God's gift of the land. The presentation of produce was thus associated with remembrance, thanksgiving and covenant identity. The New Testament maintains the importance of gratitude in Christian giving. Second Corinthians 9:11–12 explains that generous contributions produce thanksgiving to God and meet the needs of believers.

3.6 New Testament Understanding of the Reasons for Christian Giving

The New Testament identifies several reasons for Christian giving. First, giving demonstrates love and concern for other believers (1 John 3:17–18). Second, it supports the proclamation of the gospel (1 Cor. 9:13–14). Third, it promotes fellowship and mutual care within the Christian community (2 Cor. 8:13–15). Fourth, it expresses gratitude and spiritual commitment (2 Cor. 9:7). These teachings indicate that the New Testament places considerable emphasis on the motivation, ethical character and practical consequences of giving.

4.0 The How of Tithe Giving: Methods, Proportions and Conditions Of Giving

4.1 The Prescribed Proportion of Tithing in the Old Testament

The numerical meaning of a tithe is one-tenth. Under the Mosaic covenant, Israelites were instructed to set aside designated portions of agricultural production and livestock for religious and communal purposes. Leviticus 27:30–33 provides instructions concerning agricultural produce and animals, while Deuteronomy 14:22 commands the setting aside of a tenth of annual increase. The various tithe provisions in the Pentateuch should nevertheless be examined carefully, since scholars debate how the Levitical, festival and third-year provisions relate to one another.

4.2 Agricultural Produce, Livestock and Other Titheable Items

Old Testament tithing was principally associated with agricultural production and livestock. Leviticus 27:30 mentions grain and fruit, while verses 32–33 address the tenth animal passing

under the shepherd's rod. This reflects the agricultural economic structure of ancient Israel. It would be historically inaccurate to assume that the original regulations referred exclusively to modern salaries, bank accounts or business profits. Applying the principle to monetary income today is a theological interpretation that must take account of differences between ancient and modern economies.

4.3 Voluntary Giving and Compulsory Tithing in the Old Testament

The patriarchal examples of Abraham and Jacob demonstrate personal acts of giving, though their circumstances differ. Abraham gave a tenth after military victory, while Jacob made a personal vow at Bethel. Under the Mosaic covenant, however, tithing was regulated as a covenant obligation. Distinguishing voluntary patriarchal giving from legally regulated Mosaic tithing is essential to understanding the development of the institution.

4.4 The New Testament Principle of Proportionate and Cheerful Giving

The New Testament places considerable emphasis on the attitude and circumstances of the giver. In 1 Corinthians 16:1–2, Paul instructs believers to set aside contributions according to their prosperity. Second Corinthians 9:6–7 teaches that each person should give according to the decision made in the heart, not reluctantly or under compulsion. Christian giving is therefore to be deliberate, proportionate and willing. This does not make generosity insignificant; rather, it presents giving as a responsibility of discipleship.

4.5 Is the Ten Per Cent Requirement Binding on New Testament Believers?

This is one of the most controversial questions in contemporary Christian theology. Those who support compulsory tithing appeal to Abraham's example in Genesis 14, Jacob's vow in Genesis 28, Jesus' reference to tithing in Matthew 23:23 and the discussion of Abraham in Hebrews 7. They argue that tithing existed before the Mosaic Law and was acknowledged by Jesus. Those who question compulsory New Testament tithing emphasize that the New Testament contains no explicit command instructing every Christian to surrender exactly ten per cent of personal income. Köstenberger and Croteau question whether the biblical evidence establishes the Mosaic requirement as a binding New Covenant obligation. Budiselić likewise distinguishes the Christian responsibility to give from the question of whether ten per cent is compulsory. A balanced position must distinguish the obligation to give from the obligation to give a specific percentage.

4.6 The Relationship Between Tithing, Offerings, First Fruits and Almsgiving

Tithing, offerings, first fruits and almsgiving are related biblical practices, but they are not interchangeable. Tithing involved a designated portion of produce or possessions. Offerings could be presented for different religious purposes. First fruits represented the initial portion of agricultural production, while almsgiving involved assistance to people experiencing poverty or hardship. The New Testament reflects these practices in a broader theology of generosity, ministry support and care for others.

5.0 The Where of Tithe Giving: Destinations and Administration of Tithes

5.1 The Storehouse as the Biblical Destination of Tithes

Malachi 3:10 instructs Israelites to bring the whole tithe into the storehouse so that there may be food in God's house. The storehouse was associated with the temple's administrative and economic arrangements. Nehemiah 10:37–39 and 13:10–13 provide historical evidence concerning the collection and administration of tithes and other contributions. The instruction in Malachi should not be separated from its historical setting. Identifying a modern church building or denominational treasury directly with the Old Testament storehouse therefore

requires theological justification.

5.2 The Temple and Sanctuary as Centres of Tithe Administration

The sanctuary and temple occupied central positions in Israel's religious life. Deuteronomy 12:5–7 instructed Israelites to bring offerings and contributions to the place God would choose for His name. The temple functioned as a centre for worship, sacrifice, religious instruction and the administration of contributions. Tithing was thus part of a structured system of worship and communal responsibility.

5.3 Distribution of Tithes to the Levites and Priests

Numbers 18:21–32 explains that the Israelites' tithes were allocated to the Levites in recognition of their service in the Tabernacle. The Levites were also required to present a tenth of what they received to Aaron the priest. Nehemiah 12:44 records the appointment of individuals responsible for supervising contributions to priests and Levites. These arrangements demonstrate organized administration. The New Testament maintains the principle of supporting ministers but does not reproduce the Levitical administrative structure as the governing system of the Church.

5.4 Tithes and the Welfare of Widows, Orphans and Foreigners

Deuteronomy 14:28–29 provides for the Levites, foreigners, orphans and widows. These groups were vulnerable within the economic and social structure of ancient Israel. The provision demonstrates that religious contributions were expected to have practical consequences for the wider community. Churches should therefore consider how resources can be used to assist disadvantaged individuals and communities, rather than understanding contributions exclusively in terms of institutional maintenance.

5.5 The New Testament Understanding of Financial Support for Christian Ministry

The New Testament recognizes the responsibility of believers to support those engaged in Christian ministry. In 1 Corinthians 9:13–14, Paul argues that those who proclaim the gospel should receive their living from the gospel. Galatians 6:6 instructs believers to share good things with those who teach them. These passages establish the legitimacy of financial support for ministers, but do not explicitly prescribe that such support must come exclusively through a ten-per-cent tithe.

5.6 Should the Modern Church Be Identified with the Old Testament Storehouse?

Some Christian traditions identify the local church with the Old Testament storehouse and argue that financial contributions should be brought there for ministry. However, the storehouse belonged to a particular temple and Levitical administrative arrangement. The New Testament Church emerged in a different covenantal and institutional setting. Acts 4:34–35 records resources being brought and distributed according to the needs of the early Christian community, but it does not establish a direct equivalent of the Malachi storehouse. Contemporary churches may establish centralized systems for receiving and administering contributions, provided these are justified by New Testament principles of stewardship, accountability, ministry support and compassion.

6.0 The Who of Tithe Giving: Givers, Recipients and Religious Responsibilities

6.1 Who Was Required to Give Tithes in the Old Testament?

Under the Mosaic covenant, the responsibility of tithing was placed upon the Israelites. Deuteronomy 14:22–23 commands them to set aside a tenth of their annual produce, while Leviticus 27:30–33 identifies agricultural production and livestock as subject to the

regulations. The institution operated within Israel's national and covenantal structure and was not originally presented as an identical financial obligation imposed upon every nation or religious community.

6.2 The Levites and Priests as Recipients of Tithes

The Levites and priests occupied significant positions within the Old Testament religious system. Numbers 18:21–24 identifies the Levites as recipients of tithes because of their service in the Tabernacle and their lack of an ordinary territorial inheritance. The Levites were also instructed to present a tithe of what they received to the priests (Num. 18:26–28). The New Testament does not establish that contemporary ministers automatically occupy the exact covenantal position of the Levitical priesthood. Christian ministry must be understood through the New Testament teaching concerning Christ and the Church.

6.3 The Responsibility of Israelites Towards the Poor and Vulnerable

Deuteronomy 14:28–29 includes foreigners, orphans and widows among the beneficiaries of the third-year tithe provision. This reflects the ethical character of Israel's covenant. The people were expected to demonstrate their relationship with God through practical concern for vulnerable members of society. Luke 10:25–37, through the parable of the Good Samaritan, similarly illustrates that love of neighbour must be expressed through practical assistance.

6.4 Who Is Expected to Give in the New Testament?

The New Testament presents Christian giving as a responsibility of believers generally, rather than an obligation restricted to a particular economic or social class. In 1 Corinthians 16:1–2, Paul instructs members of the Christian community to make contributions according to their prosperity. Second Corinthians 8:12 explains that a contribution is acceptable according to what a person possesses, not according to what the individual does not possess. This recognizes differences in economic circumstances and discourages burdens that exceed an individual's ability.

6.5 Who Qualifies to Receive Financial Support in the New Testament Church?

The New Testament identifies several categories of legitimate beneficiaries. Christian ministers and gospel workers are entitled to material support (1 Cor. 9:13–14). Poor and disadvantaged believers should receive assistance (Acts 4:34–35). Widows and other vulnerable individuals deserve particular attention (1 Tim. 5:3–16). Those who teach and provide spiritual instruction are encouraged to receive material assistance from those who benefit from their ministry (Gal. 6:6). These passages show that New Testament financial support includes ministry, teaching, poverty relief and community welfare.

6.6 The Responsibilities of Church Leaders in the Administration of Christian Giving

Church leaders have important responsibilities concerning the administration of financial contributions. In 2 Corinthians 8:20–21, Paul explains that arrangements were made to avoid blame in the administration of contributions and to maintain what was honourable before God and people. Contemporary churches should handle funds transparently and responsibly, use them for legitimate religious and humanitarian purposes, and avoid financial manipulation or misuse of religious authority. The responsibility of receiving contributions must be accompanied by accountability.

7.0 Continuity and Discontinuity of Tithing Between the Old and New Testaments

7.1 Theological Continuity Between Old Testament Tithing and New Testament Giving

Several theological principles associated with tithing remain relevant to Christian giving. The first is the recognition of God's ownership. The second is the responsibility to support religious ministry, reflected in 1 Corinthians 9:13–14. The third is the obligation to care for vulnerable people, reflected in Deuteronomy 14:28–29 and Acts 4:34–35. The fourth is the spiritual significance of giving as an expression of gratitude and commitment. These similarities demonstrate continuity in the theology of giving even where particular regulations differ.

7.2 The Discontinuity of Mosaic Tithing Regulations Under the New Covenant

The New Testament presents the relationship between the Mosaic Law and the New Covenant as a significant theological development. Hebrews 8:6–13 discusses the New Covenant established through Christ. The Church does not simply reproduce the entire religious, political and economic structure of ancient Israel. The Levitical priesthood, temple sacrifices and national covenant arrangements are interpreted in the light of Christ's redemptive work. The fact that tithing was compulsory under the Mosaic covenant does not automatically establish that the same legal obligation applies to Christians. The New Testament maintains the responsibility to give but does not explicitly reproduce the detailed Mosaic regulations as a compulsory financial system for the Church.

7.3 The Significance of Jesus' Teaching on Tithing in Matthew 23:23 and Luke 11:42

In Matthew 23:23, Jesus criticizes the scribes and Pharisees because they carefully tithe mint, dill and cumin while neglecting the weightier matters of the Law, including justice, mercy and faithfulness. He says these matters should have been practised without neglecting the others. Jesus does not dismiss tithing as irrelevant; He criticizes religious leaders for allowing meticulous attention to it to overshadow fundamental ethical responsibilities. However, He was addressing Jewish leaders operating within the Mosaic framework. His statement does not by itself constitute a direct command establishing the ten-per-cent requirement for the post-resurrection Church. It establishes that religious giving must never be separated from justice, mercy and faithfulness.

7.4 The Significance of Abraham's Tithe in Hebrews 7:1–10

Hebrews 7:1–10 revisits Abraham's encounter with Melchizedek and the payment of a tenth of the spoils. The writer uses the account to explain the superiority of the priesthood associated with Melchizedek in comparison with the Levitical priesthood. The central concern is the presentation of Christ as the superior and enduring High Priest, not the establishment of a compulsory financial contribution for Christians. Although some traditions interpret the passage as supporting the continuation of tithing, that interpretation must account for the chapter's primary Christological argument. The passage does not explicitly instruct Christians to pay ten per cent of their income to contemporary ministers.

7.5 Pauline Teaching on Christian Giving: 1 Corinthians 16:1–2 and 2 Corinthians 9:6–7

Paul's teaching provides some of the clearest New Testament instructions concerning Christian financial contributions. In 1 Corinthians 16:1–2, he instructs believers to set aside contributions regularly according to their prosperity. In 2 Corinthians 9:6–7, he teaches that each person should give according to the decision made in the heart, not reluctantly or under compulsion. These passages emphasize deliberate and organized giving, contributions that reflect material circumstances, and generosity motivated by willingness rather than coercion.

Paul establishes a theology of giving that emphasizes responsibility, freedom, generosity and accountability. These principles do not prohibit a Christian from adopting ten per cent as a personal or congregational standard, but they do not explicitly establish that percentage as a universal New Testament command.

7.6 Theological Implications for Contemporary Christian Practice

The comparison has several implications. Churches should teach giving within the wider biblical theology of stewardship. They should avoid presenting the Old Testament storehouse as though its direct institutional identity with the modern church were conclusively established. Malachi 3:8–10 should be interpreted in its covenantal and historical context and not used carelessly to threaten believers or guarantee material prosperity. Ministers should recognize the legitimacy of financial support while maintaining transparency and accountability. Christian giving should include concern for vulnerable individuals. Churches may encourage ten-per-cent giving as a discipline of stewardship, provided they distinguish that practice from an explicitly established universal New Testament legal requirement.

8.0 Summary of Findings

8.1 Findings on the WHY of Tithe Giving

The study finds that Old Testament tithing served interconnected purposes: worship, acknowledgement of God's ownership, obedience to divine instructions, support for the Levitical priesthood and provision for vulnerable members of society. The New Testament maintains these principles through teachings on stewardship, generosity, support for gospel ministers and care for the poor. It places particular emphasis on the spiritual disposition of the giver.

8.2 Findings on the HOW of Tithe Giving

The Old Testament contained specific regulations concerning the proportion and nature of tithes, particularly agricultural produce and livestock. The New Testament emphasizes proportionate, willing, generous and cheerful giving. First Corinthians 16:1–2 and 2 Corinthians 9:6–7 show that contributions should reflect ability and personal conviction. The New Testament does not explicitly establish the Mosaic ten-per-cent requirement as a universal legal obligation for Christians.

8.3 Findings on the WHERE of Tithe Giving

Old Testament tithes were directed towards the religious and social institutions of Israel. The storehouse, sanctuary and Levitical administrative structure played significant roles in collection and distribution. The New Testament presents a broader understanding of financial support, including gospel ministry, poor believers and the needs of the Christian community. A modern church may receive and administer contributions, but its identification with the Old Testament storehouse should not be treated as an unquestionable equivalence.

8.4 Findings on the WHO of Tithe Giving

The Old Testament placed the responsibility of tithing upon Israelites, while Levites and priests received designated portions for religious service. The system also provided for foreigners, widows and orphans. In the New Testament, giving is a responsibility of believers generally. Christian ministers, teachers and vulnerable members of the community are identified as legitimate beneficiaries, although the precise Levitical system is not reproduced.

8.5 General Theological Findings

The study establishes that: (1) tithing existed before the Mosaic Law, but patriarchal examples do not independently establish a universal legal requirement; (2) Old Testament tithing was more complex than a simple ten per cent of modern monetary income; (3) Jesus emphasized justice, mercy and faithfulness alongside religious giving; (4) Hebrews 7 primarily concerns the superiority of Christ's priesthood; (5) the New Testament encourages support for ministry and care for disadvantaged people; (6) it emphasizes willingness, generosity and proportionate contributions rather than explicitly imposing the Mosaic ten-per-cent requirement; (7) the theological principles of Old Testament tithing remain relevant, but must be understood within the New Covenant; and (8) contemporary church contributions should be administered with transparency and accountability.

9.0 Conclusion

The question of whether the why, how, where and who of tithe giving in the Old Testament can be sustained in the New Testament requires a careful understanding of biblical continuity and covenantal development. The findings demonstrate that tithing was an established institution in ancient Israel, serving religious, economic and humanitarian purposes. It provided a structured means through which the Israelites acknowledged God's ownership, supported the Levitical priesthood, maintained religious worship and demonstrated concern for vulnerable members of society. The examination of the patriarchal narratives reveals that giving a tenth existed before the Mosaic Law. Abraham's encounter with Melchizedek in Genesis 14:18–20 and Jacob's vow in Genesis 28:20–22 demonstrate the religious significance of giving within the early biblical tradition. Nevertheless, these accounts should not be interpreted without qualification as establishing a compulsory ten-per-cent requirement for every subsequent generation of believers. Their historical and literary contexts must be considered in determining their theological application. Under the Mosaic covenant, tithing became a regulated institution with identified beneficiaries and purposes. The instructions in Leviticus 27, Numbers 18 and Deuteronomy 14 demonstrate that the practice was not limited to supporting religious leaders. It also contributed to communal worship and the welfare of foreigners, widows and orphans. Malachi 3:8–10 further emphasizes covenant faithfulness in the administration of tithes and offerings. The New Testament, however, introduces a broader theological understanding of Christian giving. Although Jesus acknowledges tithing in Matthew 23:23 and Luke 11:42, His central criticism concerns the neglect of justice, mercy and faithfulness. Similarly, Hebrews 7:1–10 refers to Abraham's tithe to Melchizedek primarily within the argument concerning the superiority of Christ's priesthood. Neither passage explicitly establishes the Mosaic ten-per-cent requirement as a universal financial command for the Church. The teachings of Paul in 1 Corinthians 16:1–2 and 2 Corinthians 9:6–7 demonstrate that Christian giving should be organized, proportionate, generous and voluntary. These teachings do not eliminate the responsibility of believers to contribute towards ministry and humanitarian needs. Rather, they establish a broader understanding of giving in which the attitude, capacity and responsibility of the giver are significant.

On the question of why, the New Testament sustains the principles of worship, gratitude, stewardship and concern for others. On how, it emphasizes willing, proportionate and cheerful contributions without explicitly repeating the Mosaic ten-per-cent regulation as a universal obligation. On where, it maintains the responsibility of supporting Christian ministry and assisting those in need without reproducing the Old Testament storehouse arrangement as an identical institutional system. On who, it recognizes the responsibility of believers to give and the legitimate needs of ministers, teachers, poor believers and other vulnerable members of the community. Therefore, this study concludes that the why, how, where and who of Old Testament tithing cannot be transferred wholesale into the New

Testament without considering the changes introduced by the New Covenant. Nevertheless, their fundamental theological and ethical principles are not rendered irrelevant. The New Testament sustains the responsibility of Christian giving while presenting it within a broader framework of stewardship, generosity, ministry support and social responsibility.

The central theological position of this research is that the continuity of the biblical responsibility to give does not necessarily establish the continuity of the compulsory Mosaic ten-per-cent regulation. Christians may adopt ten per cent as a personal or congregational standard of disciplined giving, but such a practice should be distinguished from an explicitly stated universal New Testament command.

Ultimately, the Christian understanding of giving should not be reduced to the calculation of a percentage. It should reflect genuine worship, gratitude to God, responsible stewardship, support for Christian ministry and practical love towards humanity. This represents the broader theological significance of giving within the New Testament.

10.0 Recommendations

10.1 Recommendations for Contemporary Christian Churches

Christian churches should teach tithing and financial giving through a balanced examination of both Testaments. They should avoid relying exclusively on isolated passages, particularly Malachi 3:8–10, without explaining their historical and covenantal contexts. Churches that encourage ten-per-cent giving should explain the theological basis for their position and distinguish denominational practice from an explicitly established universal New Testament command. They should also develop financial structures that support worship, ministry, evangelism, community development and assistance to vulnerable people.

10.2 Recommendations for Church Leaders and Ministers

Church leaders should demonstrate integrity and accountability in the collection and administration of financial contributions. The biblical responsibility of ministers to receive material support should be accompanied by an equal responsibility to manage church resources faithfully. Ministers should avoid using fear, threats of divine punishment or promises of automatic material prosperity to manipulate members into giving. Second Corinthians 8:20–21 provides an important foundation for responsible financial administration.

10.3 Recommendations for Christian Believers

Christians should understand giving as an expression of worship, gratitude and responsible stewardship. Believers should cultivate the habit of giving regularly and generously according to their material circumstances and personal convictions. They should also recognize that Christian generosity extends beyond contributions to religious institutions. It includes assisting poor individuals, supporting vulnerable families and responding to genuine humanitarian needs.

10.4 Recommendations for Biblical and Theological Education

Theological institutions, Bible schools and Christian educational organizations should give adequate attention to the relationship between Old Testament tithing and New Testament giving. Students should be encouraged to examine the historical, literary and covenantal contexts of relevant biblical passages, including Genesis 14:18–20, Leviticus 27:30–33, Numbers 18:21–32, Deuteronomy 14:22–29, Malachi 3:8–10, Matthew 23:23, Hebrews 7:1–10 and 2 Corinthians 9:6–7.

10.5 Recommendations for Further Research

Further studies should investigate the relationship between tithing, prosperity theology and financial accountability in contemporary Pentecostal and Charismatic churches. Research may also examine how different Christian denominations interpret Malachi 3:8–10 and apply its teaching to contemporary financial practices. Such studies would contribute to a deeper understanding of the relationship between biblical theology, church administration and Christian financial responsibility.

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