

# Tithes and Offerings: Are Both New Covenant Doctrines?

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# Tithes and Offerings: Are Both New Covenant Doctrines?

## Introduction

Are the Old Covenant and Mosaic Law doctrines of tithes and offerings applicable to those living under the New Covenant? Does the New Covenant teach *both* [tithes](#) (giving the first tenth of all your increase to the LORD) and [offerings](#) as the pattern for giving to the LORD? If this is or is not a carryover into the new Covenant we need to address why or why not and upon what biblical grounds. Many contemporary churches impose both these doctrines (tithing and offerings) upon their membership, so the question is, “Is it biblically valid to do so?”

This study will address the biblical teaching on tithes and offerings in both Old and New Testaments to determine what the Word of God teaches concerning both. When examining the subject of offerings in the Old Covenant, the subject of sacrificial offerings enters the picture. Under the Old Covenant and Mosaic Law, sacrificial offerings were required from God’s people through the various priesthoods and High Priests. Offerings were constant reminders of our need to worship the one true and holy God and some offerings were oblations due to sin and evil. All sacrificial offerings pointed in one way or another to the coming Redeemer of Israel, The Messiah (HaMashiyach) The Christ (Messiah) Jesus.

The purpose of this study is not to show the relationship between the Messiah Jesus and sacrificial offerings under the Old Covenant, Mosaic Law or God’s instituted Holy Day observances. That relationship has been examined in several studies published to [The Lord’s Children Bible Study website](#) so for the sake of non-redundancy it will not be done here.

The focus of this study is to examine both the New and Old Covenant patterns of [Giving to the LORD](#) as it specifically relates to tithes and offerings. Let’s begin by examining the differences between tithes and offerings under the Old Covenant.

## Offering: Old Covenant

The first biblical example of giving to the LORD is recorded in the Book of Genesis, chapter four. This is the well known story of Cain and Abel and their Offerings to the LORD.

Genesis 4:3-5 (NASB95)

3 So it came about in the [course of time](#) that Cain brought an [offering](#) to the LORD of the fruit of the ground.

4 Abel, on his part also brought of the [firstlings](#) of his flock and of their fat portions. And the [LORD had regard for Abel](#) and for his offering;

5 but for [Cain](#) and for his offering He had [no regard](#). So Cain became very angry and his countenance fell.

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In these three verses there is much to be gleaned on tithes, offerings and sacrifices. In verse three, the phrase *course of time* is the Hebrew *qets* (kates) *yom* (yome) which literally translates as *end day or end time*. This end day may be referring to the twilight portion of the day, the ending of the light portion or at twilight. It is most probably referring to the end of the week or seventh day, the Sabbath as the time for the offering *minchah* (min-khaw'). *Minchah* means offering, gift, present, tribute or oblation brought before Yahwey, translated LORD. The Sabbath offerings of Cain and Abel are therefore associated with giving to the LORD as an act of worship.

Cain's *minchah* (offering) of the fruit of the ground and Abel's *minchah* of the firstling of the flock certainly makes sense for each is bringing an offering from their respectively assigned domains.

Genesis 4:2

And she again bare his brother Abel. And Abel was a keeper of sheep, but Cain was a tiller of the ground.

Abel's job is keeper of the sheep, a shepherd, so Abel's *minchah* to the LORD was taken from his flock; Cain was a tiller (servant) of the ground, a planter or farmer. Both Cain and Abel's *minchah* to Yahwey is perfectly consistent and appropriate as an offering to the LORD. Prior to this study, I was taught (and believed) that God rejected Cain's offering because it was not a blood sacrifice, but that appears to be an incorrect understanding according to Scripture. God validates the fruit of the ground as an acceptable gift or offering. In fact, most *minchahs* recorded in the Old Testament are from the fruit of the ground ... grain, flour, oil, wine etc. (see [Appendix A: Old Covenant Tithes and Offerings Exegesis](#)). The problem with Cain's offering was not with the offering but with Cain.

Genesis 4:6-7

6 Then the LORD said to Cain, "Why are you angry? And why has your countenance fallen?"

7 "If you do well, will not your countenance be lifted up? And if you do not do well, sin is crouching at the door; and its desire is for you, but you must master it."

Cain's attitude is what Yahwey found to be unacceptable. God did not accept the offering of Cain because he is not mastering his first true domain ... the image of God that he bears for he was indulging himself in sin and evil and therefore becoming consumed by anger, jealousy, pride, envy, hostility, and the other fruits of the flesh summarized in Galatians 5:19-21. Cain is bringing his sins and evil nature to the altar rather than repentance toward God and reconciliation with his brother Abel. God therefore rejects both Cain and his offering. Cain's anger did not begin when God rejected his *minchah*, for God simply does not reject what is offered from a clean and pure heart.

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Therefore, our giving to Yahwey must be done with the right attitude from a clean and pure heart, as was the offering of his brother Abel (Matthew 5:23-24). It is noteworthy that these offerings **do not represent a tithe** (one-tenth) offering. Abel's offering is of the **firstling** (firstborn) of his flock as recorded in verse three of Genesis four and translated from the Hebrew word *bekorâ* (bek-ore') which literally means firstborn or eldest. That means there could be as few as one or an unlimited number of sheep and goats that represent the firstborn of Abel's livestock. The firstling offering could represent more than half of Abel's flock or a little as one, we simply cannot discern how much from the text. What is discernable is the standard Abel used for his offering was not a tithe but a firstling standard. Abel's Sabbath worship offering to Yahwey was not a *tithe* but a *minchah* that was accepted by Yahwey because Abel's heart and attitude was sound.

*Tithing is not a command of God that was present at the beginning, nor is tithing a pattern for giving to God as a worship and/or service offering to God.*

What is apparent from the beginning is the **need** for man to worship God (Sabbath observance) with the fruit of his labor; and to serve God and present offerings (*minchah*) to Yahwey from a clean and pure heart. There is no practice or pattern of giving a tithe or a tenth part to Eternal God, nor is there a command from God to do so in the beginning. Even as we progress through the Old Covenant and Mosaic Law, we see God commands *minchah* from His people in the form of sin offerings, drink offerings, grain offerings, flour, oil and other fruits of the ground, some with very specific commands and ordinances associated with the preparation and manner for such offerings. The *minchah* is not associated with any tithes but may be a commanded or volitional offering to Yahwey under Mosaic Law.

### **Tithing: Old Covenant**

The first Scripture occurrence of a tithe occurs in Genesis 14, where Abram (Abraham) tithes to Melchizedek, a King of Salem (Jerusalem-City of Peace) who lived at the time of Abram and is a High Priest of the Most High God. Melchizedek brought bread and wine to Abram for his military victory and rescue of Abram's nephew Lot from the four kings who conquered the 5 kings of Sodom and Gomorrah.

Genesis 14:18

And Melchizedek king of Salem brought out bread and wine; now he was a priest of God Most High.

Abram pays a tithe to Melchizedek from the spoils taken from his victory over the armies of the four kings over the five kings of Sodom and Gomorrah. Abram paid a tenth of his spoils of war to Melchizedek and received a priestly blessing from him (Hebrews 7).

Genesis 14:20

And blessed be God Most High, Who has delivered your enemies into your hand." He gave him a **tenth <ma'aser>** of all.

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04643 ma'aser (mah-as-ayr'); tithe, tenth-part,

This *volitional* offering of Abram was a tenth part of the booty recaptured from the kings who defeated Sodom that Abram offered as tribute to Melchizedek, the King of Peace, the King of Righteousness and the High Priest of God. He restored the net portion to Sodom after tribute and recovery of his own costs for the campaign for Abram said to Yahwey he would take no gain for Him blessing the military campaign and the safe return of Lot and others taken captive along with their possessions.

Genesis 14:21-24

21 The king of Sodom said to Abram, "Give the people to me and take the goods for yourself."

22 Abram said to the king of Sodom, "I have sworn to the LORD God Most High, possessor of heaven and earth,

23 that I will not take a thread or a sandal thong or anything that is yours, for fear you would say, 'I have made Abram rich.'

24 "I will take nothing except what the young men have eaten, and the share of the men who went with me, Aner, Eshcol, and Mamre; let them take their share."

The tithe of Abram to Melchizedek was not commanded by God nor was this to become the standard that God looked to when He instituted his tithing commands, for which there are three under Mosaic Law. The three tithe system and offerings established by God under Mosaic Law has no correlation to the one-tenth tribute of Abram to Melchizedek. Abram's tribute was a common practice of Egypt and Mesopotamia who offered tithes to their deities and to their temples. Scripture, especially the New Covenant book of Hebrews convinces me that Melchizedek is a Christophany, an appearance of Messiah. (See the topical study [Who is Melchizedek?](#))

In chapter 7 of Hebrews, Abraham's interaction with Melchizedek is a type for how Jesus, our Eternal High Priest of the order of Melchizedek, is superior to the coming Levitical priesthood that has not yet come to be but represented in the loins of Abraham who both gives and receives tithes. Abraham and Melchizedek are forerunners for God's earthly and heavenly priestly offices to be seen in Mosaic Law and Messiah. The offering of a tithe by Abram is not supportive of a command to tithe but remains a *volitional offerings* made without compulsion. The Old Covenant standard for *volitional offerings* remains the pattern and standard for worshippers giving to Yahwey.

The next occurrence of a tithe is also in the book of Genesis, this time with Jacob. In chapter 28 of Genesis Isaac blesses Jacob and sends him to take a wife from the daughters of his uncle Laban, the brother of his mother Rebecca. On the journey, Jacob has a dream we now refer to as Jacob's Ladder where Yahwey God blesses Jacob. Jacob therefore renames that place Bethel, (formerly Luz) and anoints the stone he slept upon as a pillar of God's house. Genesis 28:22 reads, "This stone, which I have set up as a pillar, will be God's house, and of all that You give me I will **surely give a tenth <'asar>** to You."

06237 'asar (aw-sar'); take a tenth part of, tithe

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Just like his patriarch Abraham, Jacob chose to offer a tenth part as his volitional 'minchah' offering to Yahwey. Volitional 'minchah' are the standard offerings under Old Covenant practices since the days of Cain and Abel up to and including the time of Abraham, Isaac and Jacob. It is equally true that Abraham and Jacob chose a one-tenth 'minchah' as their volitional offering. This personal preference does not in any way change the 2,000 year standard of *volitional minchah offerings*. The minchah remains a volitional offering under Mosaic Law because the commanded three tithe system is in addition to minchah and not a replacement for minchah. Therefore one cannot rightly contend tithing under Mosaic Law replaces volition giving (minchah) because the two systems co-exist under Mosaic Law. The Old Covenant standard for worship offerings is the minchah and under Mosaic Law the mandatory three tithe system is added to minchah. The two standards for offerings (minchah) in the Old Covenant are all volitional (nadabâ) and are **firstling** or the firstborn as with Cain & Abel; and the tithe (ma'aser) as with Abraham & Jacob. Mosaic Law added the *three tithe system* of giving to volitional and commanded offerings. Let's now examine God's commands for tithes and offerings under Mosaic Law.

### Tithing: Mosaic Law

Mosaic Law is the written laws (torah); commandments (mitzvah); ordinances (nedabâ); precepts (piqqod); and judgements (mishpat) God decrees to Moses at Mount Sinai. The Ten Commandments are but one aspect of all the commands, laws and ordinances contained in God's Torah. It should be noted that all three methods of giving (volition, firstling and tithe) are all instituted and commanded by God under Mosaic Law. Let's begin with God's command for three separate and distinct tithes.

Leviticus 27:30-32

30 'Thus all the **tithe <ma'aser>** of the land, of the seed of the land or of the fruit of the tree, is the LORD'S; **it is holy to the LORD.**

31 'If, therefore, a man wishes to redeem part of his **tithe <ma'aser>**, he shall add to it one-fifth of it.

32 'For every **tenth part <ma'aser>** of herd or flock, whatever passes under the rod, **the tenth one shall be holy to the LORD.**

God has decreed that all three tithes, (3 x 10% = 30%) of a household's increase from whatever source, belongs to God and God sanctifies all three tithes, i.e. separates and declares holy to the LORD in accordance to His holy purpose. All three commanded tithes under Mosaic Law are sacred and holy ordinances for worship for God's people Israel, the descendants of Jacob.

The phrase, passes under the rod in verse 32 above, was a means by which shepherds counted their livestock. The sheep and goats were shut into a fold and passed single file through a narrow corridor. Each was counted as they passed under the shepherd's rod, whether male or female, sound or unsound with every tenth one being touched by the rod dipped in ochre to distinguish which ones becomes the tithe.

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God also determined tithing valuation standards, procedures and protocols for all property dedicated to the LORD. These valuations include any vows by God's people that make them property (slaves) of another. God also ordains a *firstling* offering from all livestock, both clean and unclean, for all firstborn belong to the LORD.

Leviticus 27:26

'However, a **firstborn <bekôr>** among animals, which as a **firstborn <bakar>** belongs to the LORD, no man may consecrate it; whether ox or sheep, it is the LORD'S.

01060 bekôr ( bek-ore'); firstborn, firstling (man or animal)

01069 bakar (baw-kar'); to be born first, firstfruits, to come as an early harvest

The firstling offering is separate, distinct and in addition to all other tithes and offerings commanded under Mosaic Law.

Deuteronomy 12:6

"There you shall bring your **burnt offerings <o-law>**, your **sacrifices <zebach>**, your **tithes <ma'aser>**, the **contribution <terûmâ>** of your hand, your **votive offerings <neder>**, your **freewill offerings <nedabâ>**, and the **firstborn <bekorâ>** of your herd and of your flock.

05930 'olah (o-law'); burnt offerings

02077 zebach (zeh'- bakh); sacrificial animal (God or idols), Passover, Feast Days

08641 terûmâ (ter-oo-maw'); high/raised up/heave offerings, money, grain, animal etc.

05088 neder (neh'- der); vow, promise, votive

05071 nedabâ (ned-aw-baw'); voluntary, spontaneous offering

01062 bekorâ (bek-o-law'); birthright claims of eldest e.g. double portion of inheritance

In this one verse above we see evidence of the myriad of offerings to Yahwey. Offering include such things as our promises made to God and therefore caution in what we promise to Yahwey must be exercised for God views all our promises as our pledge or commitment to perform anything as an offering to Him and to do it not carries consequences for nonperformance. In the last section of the verse we see the use of bekorâ in the verse rather than bekôr or bakar for the firstling, first born or firstfruits. While all English bibles translate bekorâ as firstling or firstborn because that is their presumption on what they believe the word should be speaking of, i.e. a firstling offering. However, the word bekorâ means birthright claim, specifically a double portion of the inheritance to the firstborn or some other special privilege. Because I believe God inspired Scripture includes the specific words of Scripture the meaning appears to be speaking not of the firstborn of livestock but rather as an offering of the firstborn's right of a special double inheritance be given to Yahwey as an offering. It appears that the firstborn may offer to Yahwey their additional inheritance rights due a firstborn as a special offering to God.

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While this one verse lists many of the tithes and offerings to Yahwey under Mosaic Law, this is not an all-inclusive listing of the three tithes, firstling and a myriad of other offerings that form the complex system of worship and giving under Mosaic Law. God requires regular firstling offerings, three separate and distinct tithes (each with a specific purpose) be performed along with His designated Holy Day observances and offerings.

### Purpose

The three tithe and offerings system instituted by God have both a practical and spiritual purpose. The three tithes and offerings were a perpetual reminder of the preeminence of Yahwey; the dependence of God's people upon Yahwey; the management, financing and implementation of God's Torah and Temple; the financial support of the priesthood; the proper means to rejoice at God's Feast of Booths or Tabernacles by each family in attendance; and as provision for orphans, widows and certain others within the gates of God's people.

Numbers 18:24

"For the **tithe** of the sons of Israel, which they offer as an offering to the LORD, I have given to the Levites for an inheritance; therefore I have said concerning them, 'They shall have no inheritance among the sons of Israel.'"

The **first tithe** was the inheritance of the tribe of Levi for they did not receive any inheritance promise with the other houses of Israel and Judah. The first tithe is for the Levitical priesthood and seen in the interaction between Abram and Melchizedek. Scripture also commands a **second tithe**, a second 10% in addition to the first tithe that was used to rejoice at the appointed Feast of the Lord, the Feast of Tabernacles also called the Feast of Booths.

Deuteronomy 14:23, 26

23 "**You shall eat** in the presence of the LORD your God, at the place where He chooses to establish His name, **the tithe** of your grain, your new wine, your oil, and the firstborn of your herd and your flock, so that you may learn to fear the LORD your God always.

26 "**You may spend the money for whatever your heart desires**: for **oxen**, or **sheep**, or **wine**, or **strong drink**, or **whatever your heart desires**; and there you shall eat in the presence of the LORD your God and rejoice, you and your household.

This second tithe is for the benefit of the tithing family to greatly rejoice at the Feast of the LORD (verse 26). The total for the first two tithes amounts to 20% per annum. The first tithe goes to priests and the temple, with the second tithe, the "Festival Tithe" spent by the Feast-goer on whatever their heart desires. God also commands a **third tithe**, the "Widows and Orphans Tithe."



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Deuteronomy 14:28-29

28 "At the end of **every third year** you shall bring out **all the tithe of your produce** in that year, and shall deposit it in your town.

29 "The **Levite**, because he has no portion or inheritance among you, and the **alien**, the **orphan** and the **widow** who are in your town, shall come and eat and be satisfied, in order that the LORD your God may bless you in all the work of your hand which you do.

**This third tithe was collected once every third year, with the seventh year being a year of release before starting the seven year cycle again.** Lest you begin to shake your head, grimace, groan and crease your brow and thank God profusely for not living in the time of Mosaic Law, these ordinances and commands were not as burdensome to endure as one may initially think.

Malachi 3:10-12

10 "**Bring the whole tithe** into the storehouse, so that there may be food in My house, and **test 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 a blessing until it overflows.**

11 "Then **I will rebuke the devourer** for you, so that it will not destroy the fruits of the ground; **nor will your vine in the field cast its grapes,**" says the LORD of hosts.

12 "**All the nations will call you blessed**, for **you shall be a delightful land,**" says the LORD of hosts.

God's conditional promise is significant and abundant blessings for obedience. All the tithe commands are *exclusive* to Mosaic Law and **no pattern of worship in Mosaic Law remains under the New Covenant. NO NOT ONE!** I can almost hear the collective sigh of relief for Messianic fulfillment of the workings of Mosaic Law.

Prior to Mosaic Law, the pattern of *Volitional Giving* to Yahwey was the standard. If one chose to make a volitional offering of 10%, as did Abram and Jacob, it was their volitional choice to do so. Same is true regarding Cain and Abel in their firstling offerings. Volitional Giving is the means and opportunity by which man comes to see what God already knows is in the heart of man. When volition rules, the true hearts desire of man and his relationship with the living God becomes self evident. For some, that is not a pleasant prospect for it exposes little to no heart for the things of God, nonetheless, it is the determination of Yahwey in so doing.

The three tithe system as a command and standard for giving is the *exclusive domain* of Mosaic Law. Under Mosaic Law, pay **all** your three tithes, firstling and commanded offerings or pay the penalty for disobedience to Yahwey God. Tithing was the standard for Mosaic Law; Volitional minchah was the standard for giving *prior* to written Torah. What is the standard for giving under the New Covenant?

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### Tithing: New Covenant

The New Covenant does not teach anything to indicate a continuation of tithing as a new Covenant practice. That should not come as a surprise, but then again maybe it will because a significant number of contemporary churches and denominations and virtually all cults, teach *both* tithes and offerings are required forms of giving under the New Covenant. Let's see what God has to say about that.

Two Greek words are translated as tithe or tenth in the New Testament, *apodekatoō* (*ap-od-ek-at-o'-o*) and *dekate* (*dek-at'-ay*) which literally means a tenth or tenth part. The word tithe is mentioned in only eight verses of New Testament Scripture; Three times in the gospels and five times in the book of Hebrews. In no instance is the tithe presented as a standard or an acceptable pattern for giving to Yahwey as a pattern for giving under New Covenant worship.

The four gospels chronicle the ministry of Jesus and represent a unique period of time in human history and Scripture. The Old Covenant and Mosaic Law is the time period for the gospels. Mosaic Law was still binding and written Torah (Law) of God during the life of Jesus. Jesus lived under Old Covenant rule of written Torah and Jesus is the transitional ministry that fulfilled (capped, put the lid upon) Old Covenant Mosaic Law. (See the study on [Propitiation](#))

Jesus lays the groundwork for and is Himself the prophesied Messiah and New Covenant promise of God. The gospels record Jesus declaring to God's people Israel the truth concerning proper understanding and interpretation of Mosaic Law and the true [Spirit of Torah](#) as seen in the written Laws, ordinances, precepts and testimonies of God. The Spirit of Torah is much deeper than the letter for it is the foundation for New Covenant worship in spirit and truth. The New Covenant could not be established until *after* Messiah Jesus fulfilled all the requirements of God under the Old Covenant writings and the workings of Mosaic Law. The New Covenant is established (became binding) through the death, burial, resurrection and ascension of Jesus. What Mount Sinai, Moses and Abraham was to the Old Covenant ... Calvary and Jesus are to the New Covenant. Jesus revealed true Torah to the apostate rabbinical leaders and to God's chosen people Israel. Jesus fulfilled all prophetic writings concerning the first advent of Messiah and establishes the transition from the Old Covenant Letter of Torah to the New Covenant Spirit of Torah.

The book of Hebrews compliments the four gospels and is specifically written to the first Christian who were predominately Jews so they can understand how Jesus is superior to and has replaced all Old Covenant Laws, persons, priesthoods and written Torah of God. For more in-depth studies on the relationship between the Old Covenant, Mosaic Law, and Jesus, see [The Lord's Children Topical Studies website](#).

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### The Four Gospels and Hebrews: Mosaic Law and Jesus

As stated earlier, Old Covenant and Mosaic Law were in effect during the entire life and ministry of Messiah Jesus. Stated another way, all four gospels are Old Covenant. The earthly ministry of Jesus was to fulfill and bring to a close or to put the lid upon the Old Covenant of God and Mosaic Law. Torah is eternal for it is the character of God and remains as the only binding means to walk in accordance to the living God. The *Crucifixion* is the shed blood and death of Jesus and the sign of the New Covenant between God and man just as *Circumcision* was the sign of the Old Covenant.

Let's examine New Testament Scriptures on tithes and offerings in the only places they occur ... the Gospels and the book of Hebrews; [Appendix A: Tithe & Offering Exegesis](#). The context in the gospels is Jesus expounding upon the proper understanding of tithes and offerings under Mosaic Law and the book of Hebrews establish the superiority of Jesus and the New Covenant over the Old Covenant. Let's begin with the gospel account.

Matthew 23:23 (and Luke 11:42)

Woe unto you, scribes and Pharisees, hypocrites! For ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone.

The first gospel mention of tithing has Jesus rebuking the Scribes and Pharisees for their apostasy in not properly teaching and upholding true Torah. The Letter *and* Spiritual intent are *both* required under written Torah. Jesus is not rebuking the Pharisees and Scribes for their zealous obedience in mincing the first tithe to the smallest of seeds and grains but is rebuking them for not doing the same to the weightier matters of the law: justice, mercy and faith.

In fact, it is far worse than a lack of zeal that arouses the ire of God; it is their *aphiemi* (af-ee'-ay-mee) in releasing, forsaking, neglecting and holding in contempt that which is most important to Yahwey God. In essence, Jesus is saying you dare be so zealous in the applying the Law to the lighter tithing commands yet neglect the weightier and most important demands of Torah for justice, mercy and faithfulness! Jesus calls them hypocrites because they knew full well which commands of God are the weightier commands but chose rather those that benefited them as most important.

The Scribes and Pharisees have become apostate and Jesus' rebuke of them is scathing. Where utmost zeal should be present, Jesus finds contempt and neglect. So much so that Jesus uses the apostate Pharisees as an example of God's contempt for those who trust in themselves for righteousness and look down upon others with contempt (Luke 18:9-14).

Luke 18:12

'I fast twice a week; I **pay tithes <apodekatoo>** of all that I get.'

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Jesus exposes much of Rabbinical Judaism as apostate for their abandonment of true Torah and perversion of biblical Judaism. Jesus teaches Israel to beware of the false teaching of the Sadducees and Pharisees, for it is apostate and contrary to true Torah.

Matthew 16:12

Then they understood that He did not say to **beware** of the leaven of bread, but of **the teaching of the Pharisees and Sadducees**.

Apostasy existed at the time of the first advent of Jesus and God's Word prophetically states it will be rampant again at the second advent of Jesus.

1 Timothy 4:1 (Paul to Timothy)

But the Spirit explicitly says that in **later times some will fall away** from the faith, paying attention to deceitful spirits and doctrines of demons,

Matthew 24:24 (Jesus to Disciples)

"For false Christs and false prophets will arise and will show great signs and wonders, so as to **mislead**, if possible, even the elect.

When Jesus returns a second time, it seems many of the shepherds of the New Covenant will have much more in common with the Scribes and Pharisees of the Old in that both have become grossly apostate in their teachings, something the shepherds of the New Covenant are reticent to admit. Both fail to lead God's people into biblical truth and both have become apostate. Apostasy is death and contrary to Salvation.

Matthew 23:13

But woe to you, scribes and Pharisees, **hypocrites**, because you **shut off the kingdom** of heaven from people; for **you do not enter** in yourselves, **nor do you allow those who are entering to go in**.

The ministry of Jesus reveals true righteousness under the Law (Torah) in spirit and truth. Mosaic Law was the Law of the day during the life and ministry of Jesus and Jesus taught obedience Mosaic Law and Torah. Written requirements under Mosaic law could not be removed until all aspects of the Law, prophesy and commands were completely fulfilled in and through Jesus, the prophesied Messiah, Prophet, Redeemer, King and High Priest.

Matthew 5:17-19

Do not think that I came to abolish the Law or the Prophets; **I did not come to abolish but to fulfill**. For truly I say to you, until heaven and earth pass away, not the smallest letter or stroke shall pass from the Law **until all is accomplished**. Whoever then annuls one of the least of these commandments, and teaches others to do the same, shall be called least in the kingdom of heaven; but whoever keeps and teaches them, he shall be called great in the kingdom of heaven.

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Mosaic Law was binding during the life and ministry of Jesus and He taught obedience to all the Law until all was fulfilled.

John 19:28

After this, [Jesus, knowing that all things had already been accomplished, to fulfill the Scripture](#), \*said, "I am thirsty."

Jesus fulfilled all the righteous requirements of the Law so a New Covenant is now established by God for His people just as God foretold He would

Jeremiah 31:31

"Behold, days are coming," declares the LORD, "when I will make a new covenant with the house of Israel and with the house of Judah,

That day has come through Messiah Jesus. The book of Hebrews addresses the tithing commands under Mosaic Law in chapter 7 when talking of the supremacy of Jesus the Messiah as Eternal High Priest who is of the eternal order of Melchizedek, and the One greater than Moses and all the prophets. Jesus established the New Covenant with the Calvary events that began at the Passover Supper with His disciples and ended with His ascension. Jesus fulfills all and therefore God establishes His New Covenant promise in Christ Jesus.

Hebrews 9:15

For this reason [He is the mediator of a new covenant](#), so that, since a death has taken place for the redemption of the transgressions that were [committed] under the first covenant, those who have been called may receive the promise of the eternal inheritance.

The advent of this new Covenant has rendered the Old Covenant obsolete, fulfilled in Jesus, and that removes Mosaic Law in all its forms as the pattern of worship to God.

Hebrews 8:13

When He said, "[A new \[covenant,\] He has made the first obsolete](#). But whatever is **becoming obsolete** and growing old is ready to disappear.

Tithing as the standard for giving and the pattern for worship under Mosaic Law God now calls **obsolete**. Spiritual Torah is eternal and therefore continues into the New Covenant *without* the written Letter or the requirements of Mosaic Law. God prophesied that the New Covenant is *Spiritual Torah* and it shall be written upon the hearts of His people; *Spiritual Torah*, the God ordained eternal truths and spiritual intent of Mosaic Law is New Covenant Law as revealed in and through Jesus.

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Jeremiah 31:33

"But this is the covenant which I will make with the house of Israel after those days," declares the LORD, "I will put My law within them and on their heart I will write it; and I will be their God, and they shall be My people.

2 Corinthians 3:3

being manifested that you are a letter of Christ, cared for by us, written not with ink but with the Spirit of the living God, **not on tablets of stone but on tablets of human hearts.**

The Apostle James refers to Spiritual Torah as Royal Law, literally the Law of our King.

James 2:8

If, however, you are fulfilling the **royal law <basilikos nomos>** according to the Scripture, "YOU SHALL LOVE YOUR NEIGHBOR AS YOURSELF," you are doing well.

Those who claim Royal Law as the 10 Commandments is false, for the verse quoted as Royal Law is not from the 10 Commandments but from Torah, Mosaic Law (Leviticus 18:18). The Greek phrase *basilikos* (bas-il-ee-kos') *nomos* (nom'-os), literally King's Law is directly speaking to Jesus' ministry of amplifying the Spirit of the Law as our God and King. James further describes the ministry of King Jesus as the Law of Liberty because Jesus fulfills all *written* commands, ordinances and workings of Mosaic Law.

James 2:12

So speak and so act as those who are to be judged by [the] **law of liberty.**

**All written commands and ordinances of Mosaic Law are completely removed.**

Colossians 2:14

**Blotting out the handwriting of ordinances** that was against us, which was contrary to us, and took it out of the way, nailing it to His cross;

The phrase "blotting out" is the translation of the Greek *exaleipho* (ex-al-i'-fo) which means to wipe away, erase, obliterate or wash away. The "handwriting of ordinances" is referring to the written Law delivered to Moses on Mount Sinai. Jesus fulfilled all aspects of written Law, the requirement needed to be met (fulfilled) before God would establish His New Covenant.

**Tithing is NOT a New Covenant pattern for Giving to Yahwey**

### Epistles

All the New Testament epistles have nothing, that's right nothing in their teachings regarding the Mosaic Law practice of tithing. The reason is tithing is not a practice that is carried over from Mosaic Law into the New Covenant nor is it a practice for giving

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established by Abraham and Jacob that was codified under Mosaic Law. The churches that teach tithing as a practice established pre-Mosaic Law do so in an attempt to make tithing a binding form of giving and treat the tithe as “spiritual torah/law” and equate it with the laws against murder, violence, adultery, fornication and other sin that violate the eternal nature of God. These fellows who proclaim that God merely codified tithing under Mosaic Law and say it is valid today create a doctrine of greed from silence in Scripture. If the tithe were indeed an aspect of spiritual torah/law and the God ordained form of giving in the New Covenant, would not Scripture mention the tithe along with its teaching on spiritual torah that is extensively taught in Scripture? The eternal laws of God are taught and the reason Scripture is silent is because the tithe is not spiritual law. This is especially true when one considers New Covenant epistles do indeed have significant teachings on the *need* and *practice* for generous volitional giving and nowhere does it invoke the doctrine of tithing. The deafening silence on tithing is an evidence of its discontinuation as a practice, not its continuation.

**1&2 Corinthians:** 1 Corinthians 9 is one such epistle that focuses upon satisfying the financial needs of those whom God calls into service and presents the case that those He ordains to do His work are entitled to receive financial help and sustenance for themselves and their spouses who may accompany them in proclaiming the gospel when away from home without the need to provide for themselves through outside employment (v4-7; 2Cor 1:16). And not only for those who travel away from home but for those who engage in full-time service in the work of the God also have a right to earn their keep from the generous gifts and offerings from the disciples who form the ekklesia, the assembly of believers (v8-14).

Because the Apostle Paul had numerous enemies both in and outside the assemblies, he did not accept regular financial assistance from the assemblies but chose to supplement his own needs through outside earnings (v15-19). Some never trusted Paul since his persecutions, imprisonments, tortures and deaths of those in the assembly prior to his conversion and were constant detractors and opponents of his every opportunity they had or so it seemed.

Now as mentioned earlier, the assembly at Jerusalem had embarked in an **aggressive food ministry** to feed the widows, poor and fatherless for it appeared those who were receiving **third tithe support under Mosaic Law were cut-off** by becoming born-again believers in the prophesied and risen Messiah Jesus (Acts 6). Picking up the slack created by this loss of third tithe support along with the prophesied famine that hit Judea (Acts 11:27-30) must surely have placed a significant financial and agricultural burden upon this food ministry for we see biblical records of the Gentile assemblies like those at Galatia and Corinth (1Corinthians 16:1-4) sending money and goods back to Jerusalem; providing housing and financial support for those passing through that region on their gospel journeys; and for those ministering directly to the assemblies (1Corinthians 16:15-17).

This is contrasted with those who peddle and corrupt the word of God by making merchandise of their letters of commendation by falsely proclaiming themselves as apostles to fleece the assembly of believers (2Corinthians 2:17). Paul rejects the

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request that he issue and carry letters of commendation and that as his pivot to transition to comparison of God's letters written on tablets of stone in the Old Covenant with those written on tablets of flesh in the heart under the New Covenant of Spirit and continues to show how Mosaic law is fading and being replaced by the New Covenant of Spirit. Tithing is once again a casualty of the written that is fading into decay with that which is volitional and expanding into liberty. He goes on to illustrate this point in through the volitional giving of the Macedonia assembly in 2Corinthians 8:1-3, especially verse 3 when they gave beyond their means of their own accord for they yearned to be in koinonia with the saints of God in giving. Paul is making the case for the Corinthian assembly to do the same.

Tithing is simply no longer the financing method God invokes to supply the needs of the assembly engaged in the work of God. Paul continues to present Titus and his partner who are tireless and compassionate in their work and ministry for the assembly at Corinth to be the recipients of the gift and for Corinth to prove their love through making an extremely generous offering to bring back to the needy saints in Jerusalem and Judea (2Cor 8:20). Chapter 10 compares Corinth to the assemblies at Macedonia and Achaia in making such generous gifts to the saints in Judea. Why such appeal if tithing is the financial mechanism God established? Paul continues to note the financial and spiritual blessings associated with generous financial giving as service to God and each other. He goes on to say in 2Corinthians 11:7-9 that he has in effect "robbed" other assemblies in order to minister to the assembly at Corinth by accepting "wages" from others when in want so he would not trouble those at Corinth to provide him with necessary food, clothing, money and personnel to continue his ministry at Corinth.

**Galatians:** God inspires the Apostle Paul to record a scathing condemnation in verses 8 & 9 of chapter one for anyone who embraces any teaching not established under the New Covenant and that includes the practices and return to the works of Mosaic Law. As a side note, Paul's revelation that after his transforming encounter with the risen Messiah, he went directly into the Gentile nations to preach Jesus and did not go to Jerusalem to meet with the other apostles for instruction nor for their blessings. The apostles never "laid hands" on Paul or "sent him out" from their midst and for those reasons along with his persecution of believers they became constant detractors of Paul.

The Old Covenant "sign" for the people of God is circumcision and Paul shows that the New Covenant sign is the crucifixion of Messiah (not baptism). The New Covenant crucifixion supplants circumcision. The Old Covenant customs and traditions established under Mosaic Law are no longer practiced under the New Covenant (verses 7-24). Tithing is inclusive to this discussion though not specifically mentioned for it simply does not carry the spiritual significance of justification in the blood of Messiah as superior to the workings of Mosaic Law, the focus of the verses in Galatians. In 3:19, God reveals that Mosaic Law was put in place to teach and identify sin as a grotesque offense to God and to lead His people *until* the prophesied Seed, their Redeemer and Messiah comes with that Seed being Jesus. God refers to Mosaic Law as a "tutor" until "Teacher" arrives in Galatians 3:24. The three tithe system established under Mosaic Law is removed in its entirety.



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**Philippians:** In his closing statements Paul asks the believers in Philippi to help those who are fellow laborers in the gospel (Philippians 4:3) and continues to encourage them to offer gifts and financial help to him and them (4:14-19). Again, there is not the slightest hint of a structured tithing system in place but only that of volitional gifts and offerings being made.

**Colossians:** Again in closing his epistle to the believers in Colossi, Paul makes known that he has sent fellow laborers to them who will inform them of his circumstances and needs and what is that they can do to help in 4:7-9. Nothing of tithing is seen here either.

**2 Thessalonians:** Once again in closing the epistle, God's word establishes some vital truths in regard to giving and receiving. For though apostles and other laborer's ministering to the saints do indeed have the right to live off the fruits of their spiritual labor in volitional gifts, Paul determined not to do so as a model behavior to establish a greater spiritual truth to the assembly that those who are not willing to work shall not eat in regard to the Lord's Supper for the tradition of honoring the Lord's Supper through a full meal was done since Jesus Himself. That tradition ceased in the early 300s when Roman Emperor Constantine appointed himself an overseer of the Roman church; banned all non-Christian religions from the Roman Empire; banned all private homes as the place for worship by mandating the abandoned pagan temples be used for Christian worship among many other apostolic traditions. The Lord's Supper observance as a full meal ceased at that time also. The first record of a "church building" being erected is in 323 AD, around 300 years after the ascension of Jesus.

**Timothy & Titus:** The three letters to the episkope (ep-is-kop-ay'), the overseers, elders and stewards to whom God provides specific instruction regarding their oversight and management of the diakonos (dee-ak'-on-os), the servants gifted by God to perform His desired work in the ekklesia (ek-klay-see'-ah), the assemblies translated church in all but three of its 118 occurrences. The food program established by the assembly in Jerusalem for the poor, fatherless and widows appears to be a ministerial function for all the assemblies formed outside Judea as well for there is detailed instruction on which widows are to be put on the food ministry (1Timothy 5:2-16). Paul offers stern warnings to Timothy to identify and reject any who seek to be servants or overseers as a means of financial gain and reward for it appears provisions for food, clothing and shelter is sufficient to fulfill the needs of those called into service for God (1Timothy 6:6-10). Paul continues to offer instruction to Timothy on how to oversee those of wealth in the assembly (v17-19) and nowhere in these instructions is a tithe or mandatory giving but to be rich in doing good works.

In 2Timothy 2:6 it is implied that an overseers may well receive the first fruits of those they oversee by indirect analogy, "The husbandman that laboreth must be first partaker of the fruits" meaning they have a right to ask for and receive fruit for their labor in the Lord. Verses 20-21 uses financial imagery of gold and silver vs wood and clay in referring to human vessels in the household of God and has no implication for financial giving but for bring out the best in those whom God has called into service. Overseers are not judge by appearances those whom God has chosen and called into service.

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In Titus 1:10-12 there were Judaizers (circumcision) who appear to invoke the working of Mosaic Law by “teaching things they should not for the sake of sordid gain” where sordid gain could likely be speaking of “tithes and offerings” they put into their own coffers as well as demanding certain “payments for prophesy” and the like.

In Titus 3:14, the next to last verse God commands, “Our people must also learn to engage in good deeds to meet pressing needs, so that they will not be unfruitful.” These good works are primarily speaking about personal services rendered to those in need and are certainly inclusive of volitional financial giving as well. Again in giving instruction to the overseers there is not mention of tithes as a means for financial giving.

### Offerings: New Covenant

An exegete for offerings in the New Covenant would not tolerate the same approach as under Mosaic Law and the Old Covenant for there is no focusing upon financial giving to Yahwey via the assembly or congregation. For example, the Greek noun *doron* (do'-ron) which means gift or offering to honor appears only in the gospels and Hebrews and in one verse of Revelation. A second Greek term for offering, *prosphero* (pros-fer'-o) almost exclusively is referring to offerings under Mosaic Law except for one verse in Acts 8:18 where Simon the sorcerer attempts to offer money to Peter and John in exchange for receiving the miraculous power and miracles of the Holy Spirit. A similar term *prospora* (pros-for-ah') translated as sacrificial offering is referenced by sacrifices under Torah; the sacrifice of Jesus; and used once by the Apostle Paul in referring to his priestly service to God in sacrificing the Gentile believers to God. No, Paul was not offering human sacrifices to God but uses this expression to illustrate his priestly work with Gentile converts as a servant of God.

Romans 15:16

to be a minister of Christ Jesus to the Gentiles, ministering as a priest the gospel of God, so that *my offering <prospora>* of the Gentiles may become acceptable, sanctified by the Holy Spirit.

Giving to the LORD in context of tithes and offerings is simply untenable under the New Covenant. Much of the New Covenant teaching is showing how and why Jesus replaces the Old Covenant by fulfilling all its requirements, laws and ordinances. The New Covenant focus shifts to a broader and more comprehensive truth ... Volitional Giving! One of the first realities we discover under the New Covenant is ...

### **GOD does most the giving and gifting under the New Covenant**

The Greek verb *didomi* (did'-o-mee) is used extensively in the New Testament, over 400 verses in the Authorized Version, and is predominately translated as give and giving. However, upon examining the use and context of this Greek verb, we see it reveals the extent of God giving gifts to His chosen children to perform His works in and through them. God's most precious gift is Himself: Jesus and the Holy Spirit.

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Acts 4:12

"And there is salvation in no one else; for there is no other name under heaven that has been **given <1325 didomi>** among men by which we must be saved."

Acts 5:32

"And we are witnesses of these things; and so is the Holy Spirit, whom God has **given <didomi>** to those who obey Him."

God gives gifts and blessings to who He decrees as an act of His grace, of which grace itself is a gift. The truth about grace is the gift of grace is a pure Freewill act of God. God is *never* under any compulsion to gift grace to anyone, nor is God under compulsion to answer why or why not grace or to whom and whom not grace.

This truth about grace creates quite a stir among those claiming possession of His saving grace. The controversies that spawn from this truth and reality is ... well, quite sickening to the stomach because it manifests another weightier and greater truth and reality ... The New Covenant focus is upon God not man. God is central to the New Covenant and Theanthropos, the God-man Jesus is the central figure to the New Covenant along with the Holy Spirit. The Old Covenant focus is upon God and man while the New Covenant focus is upon the God-man Jesus the Messiah (Christ) and the work and ministry of God the Holy Spirit.

Ephesians 1:22

And He put all things in subjection under His feet, and **gave <didomi>** Him as head over all things to the church,

2 Corinthians 1:22

who also sealed us and **gave <didomi>** us the Spirit in our hearts as a pledge.

After all, can one rightly discuss giving under the New Covenant and neglect the weightier matters of the Covenant, namely God the Father's gift to men in God the Son and God the Holy Spirit? Not with this author. The work and person of God is central to the New Covenant and God's gifts and offerings to and through His chosen people are the primary beneficiaries of God and His Work.

Ephesians 4:7

But to each one of us grace was **given <didomi>** according to the measure of Christ's gift.

The New Covenant replaces the Old because the New Covenant focus is upon God and the Work of the God-man (theanthropos) Messiah Jesus. The Old Covenant is upon about God and the work of fallen man and therefore God institutes a system of Laws for a greatly sinful nation to identify sin and to preserve His people like that of a tutor until the first advent of Messiah is complete. The Old Law had the purpose to bring His people to faith in Messiah ... and once that faith has come the Spirit of faith in the person and work of God: Messiah Jesus through the work of the Holy Spirit brings His people into a new creation in spirit.

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Galatians 3:19, 21, 24-25

19 **Why the Law then?** It was added because of transgressions, having been ordained through angels by the agency of a mediator, **until** the seed would come to whom the promise had been made.

21 **Is the Law then contrary to the promises of God?** May it never be! For if a law had been given which was able to impart life, then righteousness would indeed have been based on law.

24 Therefore the **Law has become our tutor to lead us to Christ**, so that we may be justified by faith.

25 But now that faith has come, **we are no longer under a tutor**.

The New Covenant is Spirit ... the Old is Flesh; The New Covenant is from above ... The Old below; The New Covenant is God achieving for man what man failed to achieve for himself ... the true fullness of the image and likeness of God. This needed to be by man, in Christ Jesus, as ordained by God before creation.

2 Timothy 1:9

who has saved us and called us with a holy calling, not according to our works, but according to His own purpose and grace which was **given <didomi>** us in Christ Jesus from all eternity,

1325 didomi (did'-o-mee); given, gifted, granted, supplied, furnished, due

Prior to Mosaic Law, all worship offerings were volitional offerings, not tithe commands. Mosaic Law instituted a series of commands, laws, ordinances and patterns of worship that have no place in New Covenant worship because commanded offerings and sacrifices can never truly purify the intent of the heart.

Hebrews 9:9

which *is* a symbol for the present time. Accordingly both **gifts <doron>** and sacrifices are offered which cannot make the worshiper perfect in conscience,

1435 doron (do'-ron); gift, present, offering

Volitional Giving is the standard for giving under the New Covenant. God established His written Torah through Moses on Mount Sinai that contained required and detailed tithe and offering methods for giving to Yahwey. Jesus replaces the Law. No such methods exist prior to or after Mosaic Law.

Ephesians 2:15-16

by **abolishing** in His flesh the **enmity**, [which is] **the Law of commandments** [contained] in ordinances, so that in Himself He might make the two into one new man, [thus] establishing peace, and might reconcile them both in one body to God through the cross, by it **having put to death the enmity**.

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The purpose of the Law was to identify sin and lead us to Messiah. Jesus is Messiah and the only means to cleanse and purify us from sin, so the sacrificial death of Jesus has in effect put to death Mosaic Law and reinvigorated life to Spiritual Law. Written Torah died when Jesus died and brought to life spiritual torah. Jesus' crucifixion is the sign of the New Covenant.

Hebrews 10:9  
then He said, "BEHOLD, I HAVE COME TO DO YOUR WILL." He **takes away** **<337 anaireo>** the first in order to establish the second.

The Greek verb translated **takes away** is *anaireo* (an-ahee-reh'-o) which means kill, slay and put to death. The establishment of the New Covenant put to death the Old Covenant and written Torah.

## Mosaic Law ... Written Torah ... is Dead!

### Volition Replaces Tithe

The Word of God is very clear for only through volition is your heart revealed to yourself. With volition, you'll begin seeing yourself as God sees you. Your heart, mind and attitude stand exposed and naked before Yahwey with nowhere to run ... nowhere to hide. Volition exposes the true you. Sure you're ready for that?

There are over 3,000 verses and a few dozen or so key words in the Greek that need to be examined to ascertain the fullness of New Covenant giving. We will do that in a separate study and continue this study on tithes and offerings as one aspect of Mosaic Law, the written Torah that is abolished under the New Covenant. True Spiritual Torah lives like we breathe and is revealed in Jesus, the Holy Spirit and Scripture. That is what the New Covenant and Spiritual Torah is about ... a new spiritual life in Jesus. We covered some aspects of this already but I strongly encourage you to review [Appendix B: Giving in the NT](#).

Volition is the standard for giving under the New Covenant. Volition replaces tithes and offerings; Jesus replaces Abraham, Moses and the Law; Spirit replaces the Letter; New Covenant replaces Old Covenant; Spiritual Torah replaces written Torah.

Hebrews 10:16  
"THIS IS THE COVENANT THAT I WILL MAKE WITH THEM AFTER THOSE DAYS, SAYS THE LORD: I WILL **PUT <didomi>** MY LAWS UPON THEIR HEART, AND ON THEIR MIND I WILL WRITE THEM," He then says,

1325 didomi (did'-o-mee); given, gifted, granted, supplied, furnished, due

New Covenant Scriptures are extensive on volitional giving and rightly focused upon the proper *attitude* for giving. The Greek verb *poieo* (poy-eh'-o) appears in nearly 600

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verses in the New Testament and is very useful for discerning Spiritual Torah in the New Covenant.

Matthew 6:1

"Beware of **practicing <poieo>** your righteousness before men to be noticed by them; otherwise you have no reward with your Father who is in heaven.

Matthew 21:43

"Therefore I say to you, the kingdom of God will be taken away from you and given to a people, **producing <poieo>** the fruit of it.

4160 poieo (poy-eh'-o); make, do, produce, acquire

This is true Torah as revealed through Jesus, the Holy Spirit and the Apostles. Upon examination of the New Covenant writings on the broad subject of giving, one must take pause and let the fullness of Spiritual Torah sink in before offering conclusions. Though there is no percentage or dollar requirement for financial giving, there is a high cost of giving disclosed under the New Covenant.

### How Much?

Volitional giving does not establish a set amount but in the book of Hebrews a principle of superiority is applied to Messiah being greater than the first man Adam; The High Priest office of Jesus being greater than those of the Old Covenant and Mosaic Law; and therefore the promises made under the New Covenant being greater than those of the Old (Hebrews 8:1-6). The priestly office of Jesus is of the eternal order of Melchizedek and greater than all those of the Aaronic and Levitical priesthoods (Hebrews 7). Both are required to offer gifts and sacrifices to God but because Jesus offered Himself once for all He is the substance of the Old Covenant promises and the substance and object of the New Covenant established in His blood. The Old Covenant and the Law were the shadows with Messiah being the substance.

The case for volitional gifts being greater than tithes and offerings goes without say. The case is made, but God does not command a set or fixed amount nor does He establish that tithes and offerings of the Old become a baseline or floor for volitional giving. God sees the heart, and rather than that being used by some as their defense for what they do, it should be the basis of great fear for the human heart is desperately wicked and evil (Jeremiah 17:9) and the means by which man deceives himself and others. God seeing the heart should create a sense of fear and foreboding and not one of complacency. Nonetheless, let each one give as they purpose in their heart; have been given to know; and have received from God.

### Financial Giving and the Ministry

The book of Second Corinthians, chapters 8 and 9 are the only two chapters in the New Covenant writings almost exclusively written on the subject of giving. Many principles of

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giving are outlined there because it is clear to the early church that no command for tithing or for that matter any of the Mosaic Laws continue into the New Covenant.

All four gospels reveal Jesus amplifying true Torah, the true Spirit of Mosaic Law. A majority of First Century Christians were Jewish Christians who lived their entire life under Mosaic Law and Rabbinical Judaism. It is no wonder so much of the New Covenant writings clarify with extensive justification the assurance that Jesus is the fulfillment of and replacement for the Old Covenant and Mosaic Law. The supremacy of Messiah is the central theme for the New Covenant book of Hebrews written specifically for those reared under Mosaic Law to understand how Jesus and Spiritual Torah replace Moses and written Torah.

The books of Galatians and Ephesians establish the New Covenant Spirit as superior to the Old Covenant Letter of Mosaic Law (Torah); the book of Romans, chapters 9-11 discuss how *True Israel* is *spiritual Israel* (as opposed to natural Israel, the descendents of Jacob) and Spiritual Torah superior to the Letter, written Torah. The remaining chapters of Romans 12-16 speak of Spiritual Torah under the New Covenant, but not as a new form or written code but written upon the hearts of believers as the rule for living the Christian Life like you breathe. A full exegesis is included in Appendices A and B but not attached to this study but available on our website.

### **Volitional Offerings: No Tithe to Church or Ministry**

For ministers, pastors and church leaders who invoke a first tithe to benefit themselves, God has a stern warning for you ... YOU ARE UNDER A CURSE!!!

Galatians 3:10-11

10 **For as many as are of the works of the Law are under a curse**; for it is written, "CURSED IS EVERYONE WHO DOES NOT ABIDE BY ALL THINGS WRITTEN IN THE BOOK OF THE LAW, TO PERFORM THEM."

11 Now that **no one is justified by the Law before God is evident**; for, "THE RIGHTEOUS MAN SHALL LIVE BY FAITH."

The righteous shall live by faith and that includes those God calls into His service and His ministry. To "cherry pick" favorable aspects of Mosaic Law and not abiding by all that is written in the law is cursed. Any imposition of a tithe by ministry is contrary to faith ... contrary to God. The Apostle Paul had ample opportunity to invoke a tithe if the tithe was valid under the Old Covenant but never did, not even once. In Romans 15, Paul is ministering the gospel to the Gentile nations and **presents the Gentile believers as his priestly offering to God** (Romans 15:16); and that he shall **seek their financial support** as he did with the congregations in Macedonia and Achaia to help him financially in his journeys to proclaim the gospel to Gentile nations (Romans 15:23-28). Once again there is no mention of any structured financial plan of giving by or for the local assemblies nor any such structure for financial giving to the Jerusalem assembly serving as headquarters for all the assemblies.

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Since the coming of the Holy Spirit on that Day of Pentecost there was a spontaneity of believers selling and using their property in common for the benefit of all the believers who acknowledge Jesus as Messiah and Lord who had need of anything with many living and eating together to disciple, worship and praise daily (Acts 2:44-47). Multiple thousands sold property and gave money to the apostles and the early assembly of believers was substantially large and quite flush with money and assets with believers selling donating full proceeds to the Apostles (Acts 4:32-37). As a result, the apostles established a ministry to provide food and meals to the poor, the widows and the fatherless throughout all Judea that was so large that seven disciple were selected to manage the program under the leadership of Stephen (Acts 6:1-8). This was a significant and large financial burden assumed the assembly at Jerusalem in providing meals and food to the needy of Judea.

Later in Acts 11:27-30 a famine that was prophesied by the prophet Agabus from Jerusalem while visiting Antioch came to pass during the reign of Claudius and the disciples of Antioch sent volitional relief to their brothers living in Judea. A *volitional* offering from Antioch was made to provide for the needs for other believers living in Judea and the gift was delivered to Jerusalem by Barnabas and Paul.

In Acts 20:33-35 Paul states that he was not seeking money from them but encouraged them and reiterated the words of Messiah Jesus that it is more blessed to give than to receive. Paul was supporting himself on his apostolic journeys as much as he could from occasional employment but still needed and depended upon generous support from the disciples. We cannot obtain doctrines through silence but it is clear that nowhere in the New Testament Scripture do we read about tithing as a financial means to support the spiritual work being performed. Paul taught all the Jews of the dispersion that are living among the Gentiles that Mosaic Law and its ordinances are fulfilled in Jesus and the customs established under those laws are obsolete in the New Covenant (Acts 21:19-21).

Philippians 4:14-19

14 Nevertheless, you have done well to [share with me](#) in my affliction.

15 You yourselves also know, Philippians, that at the first preaching of the gospel, after I left Macedonia, [no church shared with me in the matter of giving and receiving but you alone](#);

16 for even in Thessalonica [you sent a gift more than once for my needs](#).

17 Not that I seek the gift itself, but I seek for the profit which increases to your account.

18 But I have received everything in full and have an abundance; I am amply supplied, having received from Epaphroditus [what you have sent](#), a fragrant aroma, an acceptable sacrifice, well-pleasing to God.

19 And my [God will supply all your needs](#) according to His riches in glory in Christ Jesus.

All New Covenant examples have the Apostles who engage in planting, leadership and management fully dependent upon the **gracious and volitional giving** of the saints, the born again members of the body of Christ. It was a biblical practice for one or more



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local assemblies to support an apostle on their mission trip just as it is appropriate to do so today with missionaries.

2 Corinthians 11:7-9

7 Or did I commit a sin in humbling myself so that you might be exalted, because I preached the gospel of God to you without charge?

8 I robbed other churches by taking wages from them to serve you;

9 and when I was present with you and was in need, I was not a burden to anyone; for when the brethren came from Macedonia they fully supplied my need, and in everything I kept myself from being a burden to you, and will continue to do so.

### Church Commanded to NOT CHARGE MONEY for the gospel

The example of Paul is he relied upon his own talents to earn money for expenses associated with proclaiming the gospel and planting local church fellowship. Local churches voluntarily chose to contribute support to Paul's missionary journeys.

Acts 20:33-35

33 "I have coveted no one's silver or gold or clothes.

34 "You yourselves know that these hands ministered to my own needs and to the men who were with me.

35 "In everything I showed you that by working hard in this manner you must help the weak and remember the words of the Lord Jesus, that He Himself said, 'It is more blessed to give than to receive.'"

2 Thessalonians 3:8

nor did we eat anyone's bread without paying for it, but with labor and hardship we kept working night and day so that we would not be a burden to any of you;

Matthew 10:8

"Heal the sick, raise the dead, cleanse the lepers, cast out demons. Freely you received, freely give.

### Take No Provisions with You on your Missionary Journey

Jesus commands His disciples be sent out in faith, *without* provisions.

Mark 6:8

and He instructed *<paraggello>* them that they should **take nothing** for their journey, except a mere staff—no bread, no bag, no money in their belt—

Luke 9:3 And He said to them, "**Take nothing** for your journey, neither a staff, nor a bag, nor bread, nor money; and **do not even have two tunics apiece**.

The Greek word *paraggello* (par-ang-gel'-lo) is translated as command in a majority of Scriptures and is better understood as Jesus issuing a command in Mark 6:8.

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2 Corinthians 9:10-11

10 Now **He who supplies seed to the sower** and bread for food will supply and multiply your seed for sowing and increase the harvest of your righteousness;  
11 **you will be enriched** in everything for **all liberality**, which **through us** is producing thanksgiving to God.

### Full Time Servants Receive Living Wages from the Gospel

The principle is full time local church servants of Jesus Christ have the right to be fed physically by those they feed spiritually. Those who work in full-time service for the LORD in preaching and teaching the gospel are not only entitled to earn their living from the gospel ... they are *commanded* to do so.

1 Timothy 5:18

For the Scripture says, "YOU SHALL NOT MUZZLE THE OX WHILE HE IS THRESHING," and "The laborer is worthy of his wages."

1 Corinthians 9:14

So also the Lord *directed <diatasso>* those who proclaim the gospel to get their living from the gospel.

The Greek term *diatasso* (dee-at-as'-so) also means command, ordered, ordained and appointed. Ministers who teach and preach the gospel full-time are commanded to make their living from the gospel. Missionaries are dependent upon voluntary contributions from a local church and earnings from employment to sustain themselves. Missionaries are not to live off the fruits of those they are ministering to as the apostolic example establishes.

2 Thessalonians 3:7-10

7 For you yourselves know how you ought to **follow our example**, because we did not act in an undisciplined manner among you,

8 **nor did we eat anyone's bread without paying for it**, but with labor and hardship we kept working night and day so that we would not be a burden to any of you;

9 **not because we do not have the right to this**, but in order to offer ourselves as a model for you, so that you would **follow our example**.

10 For even when we were with you, we used to give you this order: if anyone is not willing to work, then he is not to eat, either.

Paul also commends his sister-in-Lord Phoebe, a female servant 'diakonos' in the Cenchræa assembly that upon her arrival in Rome they supply her with whatever she has need of financially or in service for she and her assembly have been very generous to Paul and others in proclaiming the gospel. Volitional giving is indeed the method of giving for there is no mention or indication of any continuance of the financial commands under the letter of Mosaic Law or Torah. Paul never reminds the believers, Jew or Gentile to be diligent in their tithes but encourages them in the attitude and need for volitional giving.

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### Financial Giving and the Community

Scriptures identify certain groups as targets for financial giving. A simple listing of the general category and the verse is sufficient for God's Word speaks for itself.

#### To Those in Need

Believers are asked to share their resources with those in need within the body of Christ...

1 Corinthians 16:1

Now concerning the collection for the saints, as I directed [<diatasso: commanded>](#) the churches of Galatia, so do you also.

Romans 15:26

For Macedonia and Achaia have been pleased to make a contribution for the poor among the saints in Jerusalem.

2 Corinthians 9:1, 12

1 For it is superfluous for me to write to you about this ministry to the saints;  
12 For the ministry of this service is not only fully supplying the needs of the saints, but is also overflowing through many thanksgivings to God.

Luke 3:11

And he would answer and say to them, "The man who has two tunics is to share with him who has none; and he who has food is to do likewise."

Acts 20:35

"In everything I showed you that by working hard in this manner you must help the weak and remember the words of the Lord Jesus, that He Himself said, 'It is more blessed to give than to receive.'"

James 2:15-16

15 If a brother or sister is without clothing and in need of daily food,  
16 and one of you says to them, "Go in peace, be warmed and be filled," and yet you do not give them what is necessary for their body, what use is that?

Matthew 5:42

"Give to him who asks of you, and do not turn away from him who wants to borrow from you.

... And also to those in Need outside the body

Acts 10:4

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And fixing his gaze on him and being much alarmed, he said, "What is it, Lord?"  
And he said to him, "Your prayers and alms have ascended as a memorial before God.

Luke 14:13

"But when you give a reception, invite *the poor, the crippled, the lame, the blind,*

### Give Governing Authorities Their Due

The question in Matthew 22:17 is answered by Jesus, "Tell us then, what do You think? Is it lawful to give a poll-tax to Caesar, or not?"

Matthew 22:18-21 (Mark 12:17; Luke 20:25)

18 But Jesus perceived their malice, and said, "Why are you testing Me, you hypocrites?

19 "Show Me the coin used for the poll-tax." And they brought Him a denarius.

20 And He \*said to them, "Whose likeness and inscription is this?"

21 They \*said to Him, "Caesar's." Then He \*said to them, "Then render to Caesar the things that are Caesar's; and to God the things that are God's."

### Attitude for Giving

The New Covenant has much to say concerning the attitude believers manifest in their giving, especially ...

#### Willingly from the Heart

2 Corinthians 9:7

Each one *must do* just as he has **purposed in his heart, not grudgingly or under compulsion**, for God loves a cheerful giver.

Philippians 2:14

Do all things **without grumbling** or disputing;

Colossians 3:23

Whatever you do, do your work **heartily, as for the Lord** rather than for men,

2 Corinthians 8:3-8

3 For I testify that **according to their ability, and beyond their ability, they gave of their own accord,**

4 begging us with much **urging for the favor of participation** in the support of the saints,

5 and this, not as we had expected, but they **first gave themselves** to the Lord and to us by the will of God.

6 So we urged Titus that as he had previously made a beginning, so he would also complete in you this gracious work as well.

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7 But just as you abound in everything, in faith and utterance and knowledge and in all earnestness and in the love we inspired in you, see that **you abound in this gracious work also**.

8 **I am not speaking this as a command**, but as proving through the earnestness of others the sincerity of your love also.

### Generously

2 Corinthians 9:6

¶ Now this [I say,] he who sows sparingly will also reap sparingly, and he who **sows bountifully will also reap bountifully**.

Luke 6:30, 38

30 "**Give to everyone who asks** of you, and whoever takes away what is yours, **do not demand it back**.

38 "**Give, and it will be given to you**. They will pour into your lap a good measure—pressed down, shaken together, *and* running over. For by your standard of measure it will be measured to you in return."

Luke 18:22-24

22 When Jesus heard *this*, He said to him, "One thing you still lack; **sell all that you possess and distribute it to the poor**, and you shall have treasure in heaven; and come, follow Me."

23 But when he had heard these things, he became very sad, for he was extremely rich.

24 And Jesus looked at him and said, "How hard it is for those who are wealthy to enter the kingdom of God!

2 Corinthians 9:13

Because of the proof given by this ministry, they will glorify God for [your] obedience to your confession of the gospel of Christ and for the **liberality of your contribution** to them and to all,

Romans 12:8

or he who exhorts, in his exhortation; **he who gives, with liberality**; he who leads, with diligence; he who shows mercy, with cheerfulness.

### Piously and Privately

Matthew 6:2-3

2 So **when you give to the poor, do not sound a trumpet** before you, as the hypocrites do in the synagogues and in the streets, so that they may be honored by men. Truly I say to you, they have their reward in full.

3 But when you give to the poor, **do not let your left hand know what your right hand is doing**,

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### Sincerely

Acts 10:2

a devout man and one who feared God with all his household, and **gave many alms** to the *Jewish* people and **prayed to God continually**.

Luke 14:12

And He also went on to say to the one who had invited Him, "When you give a luncheon or a dinner, **do not invite your friends or your brothers or your relatives or rich neighbors**, otherwise they may also invite you in return and *that* will be your repayment.

Acts 4:32

And the congregation of those who believed were of one heart and soul; and **not one of them claimed that anything belonging to him was his own**, but all things were common property to them.

Acts 5:1-9

1 But a man named Ananias, with his wife Sapphira, sold a piece of property,  
2 and **kept back some of the price for himself**, with his wife's full knowledge, and bringing a portion of it, he laid it at the apostles' feet.

3 But Peter said, "Ananias, why has Satan filled your heart to **lie to the Holy Spirit and to keep back some of the price of the land?**

4 "While it remained unsold, did it not remain your own? And after it was sold, was it not under your control? Why is it that you have conceived this deed in your heart? **You have not lied to men but to God.**"

5 And as he heard these words, Ananias fell down and breathed his last; and great fear came over all who heard of it.

6 The young men got up and covered him up, and after carrying him out, they buried him.

7 Now there elapsed an interval of about three hours, and his wife came in, not knowing what had happened.

8 And Peter responded to her, "Tell me whether you sold the land for such and such a price?" And **she said, "Yes, that was the price."**

9 Then Peter said to her, "Why is it that you have agreed together to put the Spirit of the Lord to the test? Behold, the feet of those who have buried your husband are at the door, and they will carry you out as well."

Acts 8:20

But Peter said to him, "**May your silver perish with you**, because **you thought you could obtain the gift of God with money!**

Revelation 3:17

'Because you say, "**I am rich, and have become wealthy, and have need of nothing,**" and you do not know that you are wretched and miserable and poor and blind and naked,

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### Faithfully

Acts 24:17

"Now after several years I came to **bring alms** to my nation and to **present offerings**;

1 Corinthians 16:1-3

1 Now concerning the **collection for the saints**, as I **directed the churches** of Galatia, **so do you also**.

2 On the first day of every week each one of you is to **put aside and save**, as he may prosper, so that no collections be made when I come.

3 When I arrive, whomever you may approve, I will send them with letters to carry your gift to Jerusalem;

2 Corinthians 9:5

So I thought it necessary to urge the brethren that they would go on ahead to you and arrange beforehand your previously **promised bountiful gift**, so that the same would be ready as a bountiful gift and **not affected by covetousness**.

### Sacrificially

Mark 12:41-44 (Luke 21:1-4)

41 And He sat down opposite the treasury, and began observing how the people were putting money into the treasury; and many rich people were putting in large sums.

42 A **poor widow came and put in two small copper coins, which amount to a cent**.

43 Calling His disciples to Him, He said to them, "Truly I say to you, this poor widow put in more than all the contributors to the treasury;

44 for they all put in out of their surplus, **but she, out of her poverty**, put in all she owned, all she had to live on."

### Without Envy

Luke 12:48

but the one who did not know *it*, and committed deeds worthy of a flogging, will receive but few. From **everyone who has been given much, much will be required**; and to whom they entrusted much, of him they will ask all the more.

Matthew 20:15

'Is it not lawful for me to do what I wish with what is my own? **Or is your eye envious because I am generous?**'

Acts 4:32

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And the congregation of those who believed were of one heart and soul; and not one of them claimed that anything belonging to him was his own, but **all things were common property to them.**

### Without the Love of Money

1 Timothy 6:10, 17

10 For **the love of money is a root of all sorts of evil**, and some by longing for it have wandered away from the faith and pierced themselves with many griefs.

17 Instruct **<paraggello: command>** those who are rich in this present world not to be conceited **or to fix their hope on the uncertainty of riches**, but on God, who richly supplies us with all things to enjoy.

Hebrews 13:5

*Make sure that* your **character is free from the love of money**, being content with what you have; for He Himself has said, "I WILL NEVER DESERT YOU, NOR WILL I EVER FORSAKE YOU,"

### Not a Release from Duty or Obligations

Mark 7:11 (Matthew 15:5)

but you say, 'If a man says to *his* father or *his* mother, whatever I have that would help you is Corban (that is to say, given *to God*),'

### Give Impartially in the Name of Jesus

James 2:3

and you **pay special attention** to the one who is wearing the fine clothes, and say, "You sit here in a good place," and you say to the poor man, "You stand over there, or sit down by my footstool,"

Colossians 3:17

Whatever you do in word or deed, **do all in the name of the Lord Jesus**, giving thanks through Him to God the Father.

### Be Reconciled to Man First

Matthew 5:23-24

23 "Therefore if you are presenting your offering at the altar, and there remember that **your brother has something against you**,

24 **leave your offering** there before the altar and go; **first be reconciled to your brother**, and then come and present your offering.



## Tithes and Offerings: Are Both New Covenant Doctrines?

### Big Picture: Total Surrender to God

Getting a glimpse of the big picture of what giving to the LORD means to each and every one of us is the easy part ... getting down to the implications of what it means is an entirely different matter. Understanding the fullness of the implications is what true followers of God *grow* into. As we continue to develop more of the likeness of God in our new nature that began with our new birth in Jesus, (born again) the reality of what giving to the LORD really means takes on new dimensions ... one in such diametric opposition to what we once were in the flesh, with God's grace we hopefully will no longer recognize ourselves, and frankly should be repulsed if we do.

Romans 12:1

Therefore I urge you, brethren, by the mercies of God, to **present your bodies a living and holy sacrifice**, acceptable to God, [which is] your **spiritual service of worship**.

**TOTAL SURRENDER:** God is not interested in tithes for He already owns the universe and everything in it. God is not glorified by 10%, 30%, 50% or more. The New Covenant **demands we give God 100%** ... everything we are and everything we have.

Matthew 19:21

Jesus said to him, "If you wish to be complete, go *and* sell your possessions and give to *the* poor, and you will have treasure in heaven; and come, follow Me."

New Covenant Discipleship demands willingness to give up all to follow Christ. Our whole body, our entire soul and full spirit we give to God as a LIVING sacrifice to God as our required spiritual service of worship under the New Covenant. Some reduce this truth of becoming a living sacrifice into a cute cliché and figurative language, but this is a literal demand from God to those who profess to love Him and Follow Jesus. We caught a glimpse of what is most important to God when we examined the interaction between Abraham and Melchizedek. God is concerned with our immortal souls, not that which is destined to perish.

Ephesians 5:2

and walk in love, just as Christ also loved you and gave Himself up for us, an offering and a sacrifice to God as a fragrant aroma.

God gave the life of His Son Jesus and Jesus willingly died for us as His gift to The Father for us to receive bountifully the superior blessing and reality of the New Covenant. We are called to willingly do the same.

Galatians 2:20

"I have been crucified with Christ; and it is no longer I who live, but Christ lives in me; and the [life] which I now live in the flesh I live by faith in the Son of God, who loved me and gave Himself up for me.

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Luke 9:23-24

23 And He was saying to them all, "If anyone wishes to come after Me, he must deny himself, and take up his cross daily and follow Me.

24 "For whoever wishes to save his life will lose it, but whoever loses his life for My sake, he is the one who will save it.

While betrayal, crucifixion and being handed over to death (martyrdom) are not the call for every believer in Christ, (though it was, is, and will be for some) all followers of Jesus are called to deny self and to carry our cross daily. (See study: [Follow Jesus](#). God gives to His children in accordance to their ability to rightly manage and handle the gifts of God ...

Matthew 25:15

"To one he gave five talents, to another, two, and to another, one, each according to his own ability; and he went on his journey.

... And will take away that gift if squandered and trampled upon.

Matthew 25:28-29 (Luke 8:18)

Therefore take away the talent from him, and give it to the one who has the ten talents. For to everyone who has, *more* shall be given and he will have an abundance; but from the one who does not have, even what he does have shall be taken away.

There is a significant cost to discipleship for God demands that his gifts be increased and used to give to and bless others.

Luke 12:48b

From everyone who has been given much, much will be required; and to whom they entrusted much, of him they will ask all the more.

There is much more to be said upon the broad subject of giving in the New Covenant and will be done under a separate study. To sum, the answer to the question first posed in the Introduction, "Are the Old Covenant Mosaic Law doctrines of tithes and offerings applicable to the New Covenant?"

The simple answer is ... NO! ... They are NOT!!!

The New Covenant **FORBIDS** invoking Mosaic Law and places a **curse** upon those who do, and that includes the *forbidden practice* of tithes and offerings as New Covenant forms and patterns for worship.

Tithes and Offerings: Are Both New Covenant Doctrines?

TITHES have NO PLACE in New Covenant Worship

**VOLITIONAL GIVING and  
GIFT OF SELF IN SERVICE TO GOD  
Is True New Covenant Worship**