

Liberty not Law: A Study of Tithing in Historical Context

Note: Power Point slide numbers in brackets.

Our topic is “tithing” [#1]. What comes to our mind when you hear the word? Most often, people think of tithing in terms of obligations, rules, and demands [#2]. The message of tithing seems to be something like TITHE OR PERISH!”

We have spoken of Stewardship as a Way of Life [#3]. One hundred percent of what we have comes from God. The Divine Liturgy calls on us to “*commend ourselves, one another, and our whole life to Christ our God*” not merely five, ten, fifteen, even fifty percent.

A rich man testified that God had blessed him with wealth [#4]. He said, “*I am rich because when I was a young man with only a dollar in my pocket, I heard a sermon on sacrificial giving and the Spirit inspired me to put everything I had in the plate. So I put the dollar in the offering plate.*” “*I dare you to do that again,*” said his priest.

That’s the spirit of Christian stewardship—to dedicate all that we have and are to the Lord. But stewardship is wise management. WITHIN this way of life, good stewards must make decisions and choices concerning our offerings for the support and advancement of the Church and sharing with the poor.

And that’s where tithing comes in (and not before). A man asked Saint Basil whether God willed that some be health, rich, and admired [#6]. Basil answered, “*Some men are given these [health and riches] for stewardship’s sake*” He went on to say that the good man treats whatever God gives him as loans for his “administration.”¹

So then, the matter of tithing is a matter of practical administration of what is already dedicated to God. Such “administration” (that is, management) requires some computations. But according to what calculus? If we treat tithing according to the old calculus self-interest, then we

would count how much we can keep instead of considering how much we can give. We might as well be instituting another form of dues, howbeit on a sliding scale.

I'm here to say that there is another way to look at "tithing." Tithing has a place in practice of Christian stewardship as a way of life. But to appreciate that place, we need a fresh understanding of it that doesn't get caught in the old calculus of legalism.

How do we arrive at the meaning of concept like stewardship? [#7] According to the philosopher Ludwig Wittgenstein, meaning not only depends on what is said but the context in which it is said. As he put it, "For a *large* class of cases...the meaning of a word is its use in the language."² It is just as we are taught in school. When we come across a new word in a story, we look for clues to its meaning in the context of story.

Meaning varies with context as we see in the very Greek word *oikonomos* which is variously translated "dispensation, management, arrangement, administration, order, plan, training," or, if you will, "stewardship,"

With that in mind, it is helpful to go back to the way tithing is used in the historical contexts of the Old Testament. We know that tithing is prescribed in the Law of Moses. For example in the book of Leviticus we read: "*Now all the tithe of the land, whether seed of the land or fruit of the tree is the Lord's: it is holy to the Lord...*"³[#7]

Now that sounds like a legal rule to me. In fact, the books of Leviticus, Numbers, and Deuteronomy set out three categories of tithes for the Chosen People to obey⁴ [#8]. These were laws given in the desert, looking forward to the return and occupation of the Promised Land.

But let's not go too fast. Let's ask some questions. What was the use of these laws? To whom did they apply? How were they practiced?

When we study the historical books of the Old Testament, we find that the reference to tithing is set within the cycle of apostasy and repentance. The neglect of tithing for the support of the ministers of worship is a sign of the unfaithfulness of the Chosen People. Conversely, the restoration of tithing is a part of comprehensive programs of cleansing of idolatry and restoration of true worship.

It appears in a repeated pattern of renewal of the reforms of Hezekiah, Josiah, Nehemiah, and the Maccabees.⁵

Take for example, the King Hezekiah around 700 BC [#9]. The book of 2 Chronicles records that the righteous Hezekiah

1. Instituted a reform⁶
2. Then he announced a gathering of all the people in festival, the Passover⁷
3. The festival was so successful that it was extended for another week.
4. The king installed and organized the minister of worship in the temple.⁸
5. For their support, he reinstated the system of tithing⁹

Now we find that the response of the people was overwhelming [#10]. The offerings were so great that they piled up on the ground in heaps [#11]. Storehouses had to be built in the temple and the Levites charged with overseeing them.

In summary, for Hezekiah (as for the other temple reforms),¹⁰ tithing was part of a comprehensive program of renewal of the worship of the One, True God.¹¹ And in every case, the response of the people was enthusiastic and the collection of tithes resulted in overwhelming abundance.

How different is this report of the exuberance of tithing from our usual picture of tithing. On this chart [#12], we see the difference in the associations of the concept with other ideas: the

“Modern” with the collection of money and obligation to give and “Hezekiah’s Reform” as an example of the tithing in renewal programs in the history of Israel.

With this contrast in mind, the Stewardship Commission is including the goal of tithing in its proposed Stewardship Resolution for consideration of this assembly [#13]. I hope that the resolution will be received in the spirit it is given and that the assembly will see the possibilities in tithing. I hope it will understand that it can be a vital part of a more comprehensive program of stewardship as a way of life and that it can be practiced gladly, even enthusiastically.

Of course, our context is different, especially since we are heirs of the New Covenant. The Church is the New Israel and the sacramental presence of the New Creation in the world. Let me address, therefore, the objection that tithing belongs to the Old Covenant and is no longer applicable to the New.

As early as the end of the first century, the *Didache* recommends tithing for the support of the ministers of the Church. In the fourth century,¹² *The Apostolic Constitutions* also echoes the same practice for the support of the bishop, priests, and deacons. And the Church Fathers Basil the Great, John Chrysostom, and John Cassian, among others, advise tithing.¹³

Often, however, St. Irenaeus (2nd Century) is quoted to say that that tithing did not apply to the early Church [#14]. He stated that the Jews had their tithes but Christians in liberty “*set aside all their possessions for the Lord’s purposes..?*” “*since they have the hope of better things hereafter.*”¹⁴

But let’s not take this quotation out of context as many do. St. Irenaeus begins the thought with the observation that “*first fruits*” and sacrifices (“*oblations*”) have not been set aside in the Church. The difference is not in the offerings but in the “character” of the action. The motivation and spirit is different. Those under the New Covenant now give “*not out of*

compulsion, for God loves a cheerful giver just as St. Paul said.¹⁵ In the same vein, Irenaeus says that liberty is the key to Christian giving. Tithing, therefore, must never be demanded but that does not mean it cannot be recommended.

The continuing pattern of the Old Testament historical books is that of the cycle of a apostasy and covenant renewal. When read the church fathers in context, we find another pattern, at least in the fourth century. Saint John Chrysostom (375 AD) says that Christians living in the New Covenant are called to “surrender” all they have to Christ. The Jews gave “tithes upon tithes” yet now Christians are amazed if someone tithes. So if the Jews were warned against neglecting tithes, how much more are Christians in danger.¹⁶

Ambrose (374 AD) echoed the same thought. Moreover, Jerome (385 AD) said that Christians are commanded to give all they have to the poor, but if they are unwilling, at least they should follow the “rudimentary practices of the Jews. Augustine (400 AD) shared the same idea.

Study will discover that throughout these changing contexts, the uses of the tithe remained constant though they took different forms. There were three types of tithes in the Old Testament [#15]:

1. Tithes to provide supplies for the feasts of worship
2. Tithes to support the Levites (and priests) as ministers of the House of God
3. Tithes for the relief of the poor

These carried out the functions of [#16]:

1. Worship and thanksgiving
2. Support of ministry
3. Relief of the poor

We can find these in different contexts: Old Testament, Deutero-Canonical, and the Church Fathers (Ante-Nicea) [#17].

In our context today, the tithe can still be a helpful guideline for our decisions about the support of these same basic things. The subject of tithing is a mirror in which we see our own attitudes toward financial stewardship whether they be based on self-interest, legalism, or faithfulness. To use the categories of Saint Paul, [#18] it comes down to whether we choose “*to sow sparingly*” or “*to sow bountifully*”¹⁷ (that is, generously) and urge others to do the same in our diocese. No one who is a generous and cheerful giver should feel threatened by the suggested promotion of the tithe as a fitting standard for Christian giving. I’ve tried to say that tithing has been (and can be) more than an arbitrary rule. By looking at past historical contexts, I’ve tried to show that tithing has been part of a program of the renewal of faithfulness and it can be a starting

To close, when I was a young boy, my mother tied a nickel or a few pennies into the corner of a handkerchief and sent me to Sunday School [#19]. That is how I first learned Christian giving. My job was to see to it that the coins got to the offering plate and that meant simply delivering the handkerchief to my teacher. She would untie the knot, hoping that it was not too tight, and give me the coins to put in the plate.

For those new to the Church, perhaps this is where we need to start. Practically speaking, we need to teach our newcomers and the next generation how to get something from the purse into the plate.

But that is not mature stewardship. The question of tithing is a matter for mature Christians. It is a matter of calculating what goes into the handkerchief. That need not be a matter of law that causes reluctance even resentment. It can and should be a matter of joy and deep satisfaction. Therefore, I would conclude from the study of tithing in historical context that

it has an appropriate and helpful place within the practice of stewardship as a way of life. I hope you will agree.

¹“Basil: Letters and Select Works.” Letter CCXXXVL. Trans. Blomfield Jackson. Nicene and Post-Nicene Fathers. Library of Christian Classics. (Hendrickson Publishers, 1994) 178-79.).

² Ludwig Wittgenstein. Philosophical Investigations. #43. Trans. G.E.M. Anscombe. (Basil Blackwell, 1958) < <http://gormendizer.co.za/wp-content/uploads/2010/06/Ludwig.Wittgenstein.-.Philosophical.Investigations.pdf> > 20e.

³ Leviticus 37:34).

⁴ 1st Tithe: (to Levites) Numbers 18:20-24 (no time indicated); Leviticus 18:30

Tithe of a tithe: (Levites to priests) Numbers 18:25-32 (no time indicated); Deuteronomy

2nd Tithe (at Temple) Deuteronomy 12:11; Deuteronomy 14:22-26;

3rd Tithe (for poor) Deuteronomy 14:28 (every third year)

⁵ C. 701 BC: Hezekiah’s Reform: Southern Kingdom (before the Babylonian Captivity facing the threat of Assyria).

C. 444 BC: Covenant Renewal under Ezra the priest and Nehemiah the Governor (after the Babylonian Exile)

164 BC: Cleaning of the Temple and Restoration of Sacrifices by the Macabees

⁶ 2 Chronicles 30

⁷ 2 Chronicles. 29:3 ff

⁸ The whole assembly rejoiced along with the priests and Levites... “So there was great joy in Jerusalem for since the time of Solomon...there had been no feasts like this in Jerusalem” (2 Chronicles 30:26).

⁹ 2 Chr. 31:4-11

¹⁰ Minor reforms (not mention of tithing): Minor: Asa (1 Kings 15:11-15); Jehoshaphat (1 Kings 22:43-46); Azariah (2 Kings 15:3-4); Jotham (2 Kings 15:34-35; 2 Chr. 27:2)

¹¹ 1. Purging of idols and idol worship

2. Centralization of the cult in Jerusalem and destruction of sacred shrines elsewhere

3. Cleansing and refurbishing of the Temple in Jerusalem

4. Re-establishment of the orders of priests and Levites for service in the Temple

5. Provision for the support of priests and Levites as well as the poor by the system of tithes

¹² Apostolic Constitutions 375-380 AD

¹³ These deserve a similar study of how the concept was used and practiced in their contexts

¹⁴ Irenaeus. “Against Heresies.” Book IV, Chapter 18. ***“Concerning sacrifices and oblations and those who truly offer them. And for this reason they (the Jews) had indeed the tithes of their goods consecrated to Him, but those who have received liberty set aside all their possessions for the Lord’s purposes, bestowing joyfully and freely not the less valuable portions of their property, since they have the hope of better things [hereafter]; as that poor widow acted who cast all her living into the treasury of God’***

¹⁵ 1 Cor. 9:7

¹⁶ Woe to him, it is said, who doeth not alms; and if this was the case under the Old Covenant, much more is it under the New. If, where the getting of wealth was allowed and the enjoyment of it, and the care of it, there was such provision made for the succoring of the poor, how much more in that Dispensation, where we are commanded to surrender all we have? For what did not they of old do? They gave tithes, and tithes again upon tithes for orphans, widows, and strangers, whereas some one was saying to me in astonishment at another, ‘Why, such an one givest tithes.’ What a load of disgrace does this expression imply, since what was not a matter of wonder with the Jews has come to be so in the case of the Christians? If there was danger then in omitting tithes, think how great it must be now.”

¹⁷ 2 Cor. 9:6