An Analysis of the Tithe
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This is an analysis of the tithe, offered in the belief that the tithe is vital to the success of the Church and the success of its members and that it is the foundation of all economics.
Chapter 1

BACKGROUND

Reasons for the Analysis

Once, several years ago, the pastor of the non-denominational church I was attending asked me to take up the offerings in a series of Sunday night services he was holding, and he said to begin the offering with a short message or word of encouragement. At first I spoke about giving, but after a few weeks I thought I should say something about tithing, because it seemed more foundational. So as the next Sunday night approached I was dwelling on the essential nature of tithing. I wanted to grasp the subject fully, but I was also concerned about whether tithing was still a valid doctrine.

At one time, the tithe was a defined percentage; it was marked for God; it had a purpose; and it was expected to be paid. But is it still? It could be argued that tithing was an Old Testament practice, like animal sacrifices, which no longer applies; or that it was imposed by the Old Testament Law, which we are not under
because Christ fulfilled the Law; or that it was an Old Testament foreshadow of something greater in the New Testament, like giving according to what is in your heart.

I felt a duty to be correct about it. The subject of giving is non-specific; it has a broad and comfortable definition, and you can be encouraging about it without ever mentioning an amount or a requirement. But the tithe was precisely defined, and it either is or is not still divinely expected. Thus, a responsibility goes along with talking about it: you have to come down on one side or the other.

This sense of responsibility was heightened somewhat because I am a lawyer and because, basically, we shouldn’t tell people something is owed if it isn’t. On the other hand, if it is owed, and particularly if it has the benefits which the Bible and tithers claim it has, it shouldn’t be withheld; it should be taught.

In the years since I took up that offering I have noticed a reluctance in churches to mention tithing, I believe because pastors don’t want to burden people with obligations or make them
feel guilty. I suspect they are also sensitive to complaints that some pastors are all about money, or that some churches are all about money, or that religion is all about money. As a result, tithing is not brought up very often, and the consequence of this reluctance is the conclusion in some people’s minds that tithing is no longer in effect or that it is optional.

Framework

So I was trying to figure out if tithing was still a valid doctrine. And although I did not fully realize it at the time, I was trying to figure out if it was still a valid Christian doctrine. Granted that Jews and Muslims tithe, I was taking up an offering in a Christian church, where an offering message had to fit within the framework of Christianity. In that context, there were some things that couldn’t be said about tithing even if it was still valid.

For one, it couldn’t make a person righteous. Only faith in Jesus Christ can do that. And it couldn’t make a person more righteous. There is no way to add to the righteousness that comes from Jesus Christ. Thus, a person who is in
Christ but doesn’t tithe is still the righteousness of God; and if he starts to tithe he does not become any more the righteousness of God.

Moreover, God has already blessed believers with every blessing in heavenly places, so tithing could not motivate Him to bless them any more. And a believer who does not tithe is not under the curse of the Law, because Christ has redeemed him from the curse of the Law.

An analysis of the tithe that was inconsistent with any of those concepts would be flawed. And if, in spite of this disclaimer, there should bleed through the analysis the suggestion that the tithe buys God’s blessings or that His blessings come some other way than by grace through faith, it would be wrong.
Chapter 2

Property

Though I had been tithing for 20 years, I found that I couldn’t say exactly what tithing was. Its essential character was unclear, but it appeared to be some kind of obligation. So I thought I could figure out what it was by looking at it in the light of present-day law and matching it to the correct legal concept.

To do that I thought back to my law school classes, asking myself which class the tithe would have been taught in if it had been taught in law school. I thought of Contracts, Criminal Law, and Federal Income Tax - Contracts, because “Bring the whole tithe into the storehouse ... and test me now in this ... if I will not ... pour out for you a blessing ...” sounded like a contract; Criminal Law, because God claimed that withholding the tithe was robbing Him; and Federal Income Tax, because the tithe was 10% of a person’s income.

But after a while it occurred to me that the tithe would have been taught in Property class. In the
book of Malachi, in reference to not receiving tithes, God said “you are robbing me.” Robbery is taking someone's property. Thus God implied that people who withheld the tithe were taking His property. The Book of Leviticus, which was written before the book of Malachi, backs this up, stating “... the tithe ... is the Lord’s.” “The Lord’s” is a way of saying “It belongs to the Lord” or "The Lord owns it." Clarke said of the tithe in this passage: “This God claims as His own; and it is spoken of here as being a point perfectly settled, and concerning which there was neither doubt nor difficulty.” Clarke’s Commentary, Vol 1, p. 602.

Leviticus and Malachi thus indicate that the tithe was God’s property. Leviticus was written around 1500 BC and Malachi was written around 400 BC. So at those two points, and during the intervening 1100 years, it would be safe to say that God owned the tithe. It would also be safe to say that He owned the tithe before Leviticus was written since, at the time it was written, His ownership of it was “a point perfectly settled.” And that point is supported by events further back in time.
Around 1900 BC, in the Book of Genesis, Abraham was returning from a conflict in which he and his men defeated a coalition of kings who had plundered Sodom, where Abraham’s nephew Lot lived, and had taken Lot and his family captive. On his way back from the battle with the spoils, Abraham was met by Melchizedek, the King of Salem and priest of God Most High. Melchizedek blessed Abraham and Abraham gave Melchizedek a tenth of all the spoils. It appears he did this spontaneously. While the Bible records Melchizedek’s blessing, it does not record him saying anything else, and it doesn’t record Abraham as saying anything at all.

Two generations later, Abraham’s grandson Jacob had a dream in which angels were ascending and descending a ladder and God promised to bless him and keep him wherever he went. When he awoke he felt that he had been in the presence of God and, without further prompting, vowed to give God a tenth of everything he made.

I interpreted Abraham’s and Jacob’s spontaneous decisions to pay the tithe as
recognition in Genesis of the divine ownership as to which Israel’s understanding was perfectly settled by the time of Leviticus.

Property Ownership vs. Law

What do these facts indicate? That the tithe did not originate in Old Testament Law. Melchizedek met Abraham, and Jacob pledged to give God 10%, hundreds of years before Moses received the Law from God. And even in the books of the Law the tithe is described as property rather than law.

To illustrate the difference, I am not a legislator and so have no power to make laws, but my neighbors still must respect my property. A senator makes laws, but quite apart from making laws he may own property, and the fact that his neighbors must respect his property has nothing to do with the fact that he makes laws. They must respect it because it is his. God also makes laws, but His right to the tithe does not come from His law-making power. His right to it comes from His ownership of it. “The tithe ... is the Lord’s” is not a law. It is a statement. “You are robbing Me” is not the act of a legislator. It is
the complaint of an owner.

**CBS**

A few years ago CBS News presented a Sunday Morning program entitled “To Tithe Or Not To Tithe,” in which it “examine[d] the controversy over tithing.” The story featured a man who had started a campaign against tithing, a church which had done quite well on tithing, and the dean of a divinity school who objected to the imposition of tithing as a law. The dean said “I’m somewhat suspicious of people who want to turn giving ten percent into virtually the only law that applies to people who are under a covenant of grace, where God saves freely, not for ten percent down.” I would agree with the dean that tithing should not be imposed as a law, because it’s not a law. It's property.
Tracing Title

Property has an enduring quality. It is stable and continuous; it doesn’t fade out or slip away. While laws can be repealed or fulfilled or become obsolete, ownership continues. This makes it possible to trace title to property and show who has owned it at any given time.

The New Testament Book of Hebrews talks about the meeting when Abraham gave Melchizedek the tenth. It says that Abraham tithed to a person greater than himself, and that Melchizedek had no father or mother and no beginning of days or end of days but was like the Son of Man. The Son of Man is Jesus Christ, so the Bible is saying that Melchizedek was like Jesus Christ. Melchizedek met Abraham 1900 years before Jesus was born. But Jesus said “Before Abraham was I am,” and there are instances in the Old Testament when the Second Person of the Trinity - the pre-incarnate Christ - appeared on Earth. Many believe that
Melchizedek is one of those appearances - that Melchizedek was Christ.

If it was an ownership interest that Abraham was recognizing when he paid Melchizedek the tithe, Melchizedek must have come to the meeting already owning it. And since He had no beginning of days or end of days, He likely had always owned it.

The stability of title also gives rise to the expectation that, going forward, title will remain in an owner until he relinquishes it. Thus, if God owned the tithe in Malachi, we would expect Him to continue owning it unless at some time later He transferred it to someone else. And if He didn’t transfer it to someone else, He would still own it. So the question is whether He transferred it sometime after Malachi. I have found no indication that He did, and when Jesus said that the Pharisees should have tithed without disregarding justice and the love of God, He implied that it still belonged to Him.

**Internal**

One feature of property is that, while the thing
owned is external to the person, the ownership of it is internal. Ownership is the identification of property to a person, and that identification takes place inside the person. If you buy or sell a home there will be a title report that states who owns the house just before the transaction takes place. It will say that title is “vested in” the seller. After the transaction takes place, the report will say that title is “vested in” the buyer. Those words convey the notion that title is inside - the interior apprehension of an exterior reality.

Thus, ownership is as closely connected to the person as “his” is to “he,” “hers” is to “she,” and, of course, “mine” is to “me.” There may be a document, such as a deed or certificate of title, which is evidence of title, but the document is only that - evidence. It is not the title itself. The title resides within, which explains why people feel personally violated, or “ripped off,” when something of theirs is taken. This appears to be what God was expressing in Malachi when He said He was being robbed.

The other side of this reality is that respect for a person’s belongings goes hand-in-hand with respecting the person. Thus, once we know that
someone owns a thing, that thing is no longer an isolated reality; it is someone’s; and it is so identified to them that we regard it as an attribute of theirs. We comprehend the person and his belongings at almost the same time. When we become aware of someone, our minds almost immediately begin to inventory the people and things in their life. If that person were our identical twin, our recognition of his ownership would be faster still. And if he lived inside us, it would be immediate. It is not surprising, then, that people who pay the tithe experience it as God’s.
James Purcell is a Christian attorney. He and Susan, his wife of 40 years, have four children and eight grandchildren. In this analysis, Purcell approaches the subject of tithing as he would a question presented by a client, taking the reader with him on an examination that no believer should miss. Seen through a lawyer’s eyes, the scriptures reveal a surprising message about the role of the tithe in everyday economics and its importance to human endeavors.

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