

WHY CHRISTIANS DON'T HAVE TO TITHE
Give As You Purpose In Your Heart

by Kenneth E. Roberson, Sr.

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WHY CHRISTIANS DON'T HAVE TO TITHE
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by Kenneth E. Roberson, Sr.*

I. *Introduction.*

The term “tithes” means “a tenth.”¹ This essay examines the issue of whether Scripture requires or encourages Christians to tithe (i.e., give 10%) to the church.

It may be useful to state what this essay is *not* about. This essay is not about whether Christians should *give* to the church. The apostle Paul wrote, “Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.” (2 Cor. 9:7, KJV.) The focus of this essay is on the giving of a *certain* percentage--the tithe, i.e., 10%--and whether Scripture requires or encourages the Christian to give that percentage (or, for that matter, any specific percentage).

Moreover, in accord with 2 Cor. 9:7, this essay is not about whether Christians should *tithe* (give 10%) to the church. As we will later discuss, one person may tithe (give 10%) because that is what that person “purposeth in his heart[.]” Another person may give a lesser or greater percentage or amount because that is what that person “purposeth in his heart[.]” What God wants, for our sake, is not merely the act of giving, but giving from the heart.

For example, this is what the prophet Amos warned the rebellious Israelites who routinely gathered in Bethel and Gilgal to give tithes and sacrifices: “‘Enter Bethel and transgress; In Gilgal multiply transgression! Bring your sacrifices every morning, Your tithes every three days. . . . For so you love *to do*, you sons of Israel,’ [d]eclares the Lord God.” (Amos 4:4-5 (New American Standard Bible).) But Amos wrote in the next verse, “‘Yet you have not returned to Me,’ declares the Lord.”

Again, this is not saying that Christians should not tithe. As we have seen, “Every man according as he purposeth in his heart, so let him give[.]” The issue is whether Scripture requires or encourages Christians to tithe.

In order to determine whether Scripture requires or encourages Christians to tithe, this essay will discuss the tithe in the Old and New Testaments. As for the Old

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¹ Merrill F. Unger, “Tithe,” Unger’s Bible Dictionary (Chicago: Moody Press, 1979), p. 1102.

Testament, before the law of Moses, this essay will show that neither Abraham's single voluntary tithe recorded at Gen. 14:20, nor Jacob's single, voluntary vow to tithe recorded at Gen. 28:22, supports the claim that Scripture requires Christians to tithe.

But the Old Testament also contains the law of Moses. Nonetheless, as the essay will demonstrate, the law of Moses does not, by its terms, require Christians to tithe. The essay will show this from references to the tithe in the Torah, the first five books of the Bible. The essay will also show this from such oft-quoted passages as Malachi 3:8, which says, "Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings." The essay will prove that the references to the tithe in the Torah, and Malachi 3:8, correctly understood, apply, not to Christians, but to the Jewish people under the law of Moses.

More fundamentally, this essay will demonstrate that the law of Moses, concerning tithing or anything else, does not apply to the Christian. Towards this end, this essay will distinguish between, on the one hand, the relationship between the unbeliever and the law of Moses, and, on the other, the relationship between the Christian and the law of Moses. The essay will prove that God gave the law of Moses so that unbelievers might learn, from their continuing failure to keep the law perfectly, and from the resulting curse and guilt, that they were in need of a Savior—Christ.

As for the Christian and the law of Moses, the essay will show that God neither requires nor encourages Christians to keep the law of Moses as a matter of obligation to the law, to be justified or saved, or even simply to please God. Instead, Christ is the fulfillment of the Law to which the law of Moses merely gave witness, and the Christian who loves has fulfilled the law of Moses. As a result, Christians are not required to keep the law or its commandments, which were given to Israel, but Christians are required to keep the commandments which Christ, and His apostles, have given to the church.

Nonetheless, the essay will conclude its discussion of the Christian and the law by showing that Christians, who are free to *not* keep the law for any purpose, are also free to *keep* the law, but not in the sense of keeping it perfectly, and not as a matter of obligation to the law, or to be justified or saved. Instead, Christians are free to keep the law of Moses simply in the sense of doing things because they are specified in the law. Christians are free to do this, not as something God requires or encourages, but as the way they choose to honor God, and to perpetuate Jewish lifestyle, traditions, and customs. Christians are also free to do this to avoid offending those who maintain such a lifestyle, in accord with the saying, "When in Rome, do as the Romans do."

Turning to the New Testament, the essay will demonstrate that Jesus Himself never taught that Christians were required to tithe. Instead, whenever Jesus referred to tithing, He referred to tithing under the law of Moses (which does not apply to Christians) and as part of a rebuke of self-righteous Pharisees. The essay will also consider tithing in the

Book of Hebrews, and demonstrate that that book referred to Abraham's tithe, and to tithes under the law of Moses, none of which support a Christian obligation to tithe. Finally, although the primary purpose of this essay is to prove that Scripture does not require Christians to tithe, this essay will conclude with a discussion of a few verses pertinent to Christian giving.

Before we begin our examination, a final observation is appropriate. According to 1 Thess. 5:21, Scripture requires us to "Prove all things, hold fast that which is good."² At Acts 17:11, Luke records that, when the apostle Paul himself brought the word of the gospel to the Bereans of Macedonia, "These were more noble than those in Thessalonica, in that they received the word with all readiness of mind, and searched the Scriptures daily, whether those things were so." These Bereans were *unbelievers* with respect to Christianity, yet Luke commended them as *noble* for using the Scriptures to test the teaching of an *apostle sent from God*. How much more does the *Christian* have the right to use the Scriptures to test whether Scripture requires or encourages Christians to tithe? Thus, "prov[ing] all things," let us examine the issue.

II. *The Tithe In The Old Testament.*

A. *Abraham's Tithe.*

The first reference to the tithe in the Old Testament is found in Genesis 14. Gen. 14:20 records that Abram (later named Abraham (Gen. 17:5)) gave Melchizedek "tithes of all."

By way of background, Gen. 14:8-16 record that during a battle between rival kings, Lot, Abraham's nephew, and various people were taken captive. When Abraham learned that Lot had been taken captive, he rescued Lot and the people.

Gen. 14:17-20 relate what happened after Abraham's victorious return from battle. Gen. 14:18-20 record:

"And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he [Melchizedek] blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: and blessed be the most high God, which hath delivered thine enemies into thy hand. And he [Abram] gave him tithes of all."

Hebrews 7:4 says, concerning this event, that ". . . Abraham gave the tenth of the spoils."

² Unless otherwise indicated, all Scriptural references are to the King James Version (KJV). References to the New American Standard Bible are indicated by "NASB."

Does Gen. 14:20 support the claim that Scripture requires or encourages Christians to tithe (give 10%)?

First, it is frequently suggested that God will not bless Christians unless they tithe. It is important to note, then, that Melchizedek blessed Abraham *first, then* Abraham tithed. Melchizedek blessed Abraham without first having received a tithe.

Second, there is no record in Gen. 14 that God or Melchizedek *required or encouraged* Abraham to tithe. In this regard, Hebrews 7, which discusses Abraham's tithe, is noteworthy. Hebrews 7 teaches that the priesthood of Melchizedek was superior to the priesthood of the Levites under the law of Moses. Hebrews 7 teaches this by pointing out that Melchizedek received tithes from Abraham, and Abraham was the father of the Levites, the priestly tribe. Hebrews 7 also teaches that Jesus was a priest after the order of Melchizedek.

Hebrews 7:5 is part of the discussion in which Hebrew 7 contrasts the priesthood of Melchizedek and the Levitical priesthood. That verse says, "they that are of the sons of Levi, who receive the office of the priesthood, have a *commandment* to take tithes of the people according to the law, . . ." (Italics added.) We do *not* read, however, that "Melchizedek had a *commandment* to take tithes of Abraham." There is no record in Gen. 14 that God or Melchizedek required or encouraged Abraham to tithe, and nothing in that chapter shows that the tithes Abraham gave were anything other than *voluntary*.

Third, there is no record in Gen. 14 that God or Melchizedek required or encouraged *anyone else* to tithe. According to Gen. 14:16, when Abraham rescued Lot, Abraham rescued, not only Lot, but Lot's "goods[.]" And, although Lot had lived in Sodom, 2 Peter 2:7-8 describes Lot as a "just" and "righteous" man. But there is no record in Genesis that God or Melchizedek required or encouraged Lot to tithe from his "goods."

Fourth, Gen. 14:20 teaches that Abraham tithed from the spoils of an *earthly military battle*. Hebrews 7:4 makes this clear when it states that Abraham "gave the tenth of the *spoils*." (Italics added.) In fact, the Greek word translated "spoils" means "top of a heap," or, "in war, the choicest spoils."³ This suggests, not that Abraham gave 10% of *all* of the "spoils," but that he gave 10% of *only* the "*choicest* spoils."

Fifth, the Bible records *only one occasion* on which Abraham gave tithes, i.e., Abraham's tithe at Gen. 14:20. Nowhere does the Bible record that Abraham gave tithes *on any other occasion*. This point bears emphasis.

³ W. E. Vine, Expository Dictionary Of New Testament Words (New Jersey: Revell Company, 1966), IV, p. 392. The Greek word is "akrothinion." (*Ibid.*)

When Abraham gave the tithes recorded at Gen. 14:20, he lived in the land of Canaan (Gen. 13:12, 18), i.e., modern-day Israel. But Abraham originally had lived in Ur of the Chaldees (Gen. 11:31) in modern-day Iraq. God told Abraham to leave Ur, and Abraham eventually traveled northwest to a city which was north of both Ur and Canaan, i.e., the city of Haran. (Gen. 11:31; 12:1; Acts 7:1-4.) Haran was in the district of Padan-aram in northern Mesopotamia. Abraham later left Haran with “substance” and, traveling southwest, entered into Canaan. (Gen. 12:4-5.)

Later, during a time of famine in Canaan, Abraham went to Egypt. (Gen. 12:10.) While in Egypt, Abraham possessed “sheep and oxen and donkeys and . . . female donkeys and camels.” (Gen. 12:16, NASB.) Gen. 12:20 reflects that Abraham subsequently left Egypt with “all that he had.” A few verses later, Gen. 13:1 records that Abraham took “all that he had” to the Negev, in southern Canaan. Gen. 13:2 says, “And Abram was very rich in cattle, in silver, and in gold.” The substance of Abraham and Lot was so great that they could not dwell together (Gen. 13:6), and their cattle were so numerous that, according to Gen. 13:7, they both employed herdsmen.

Nonetheless, although the above verses in Genesis prove that Abraham possessed great wealth *before* Gen. 14:20, Genesis does not record that Abraham tithed *at any time before* Gen. 14:20.

Years after Abraham’s tithes recorded at Gen. 14:20, Abraham was in the city of Gerar in southern Canaan. While there, according to Gen. 20:14, the king of Gerar took “sheep, and oxen, . . . and gave them unto Abraham, . . .” The king also told Sarah, Abraham’s wife, that the king had given “a thousand pieces of silver” to Abraham (who had pretended to be Sarah’s brother). (Gen. 20:16.) Nonetheless, although the above verses in Genesis prove that Abraham possessed great wealth *after* Gen. 14:20, Genesis does not record that Abraham tithed *at any time after* Gen. 14:20.

Thus, sixth, the Bible does not record that Abraham tithed *from the income he received, or from the wealth he accumulated, before or after* Gen. 14:20. Instead, as the above verses make clear, Abraham tithed only from the “spoils” of the military battle recorded at Gen. 14.

It is error to focus *selectively* on the *fact* that Abraham tithed at Gen. 14:20, to ignore the *context* in which he did so, and to teach that God requires or encourages Christians to follow the example of Abraham’s tithes. But even if that erroneous teaching were accepted, that would mean only that Christians could voluntarily tithe one time from the spoils of an earthly military battle, and not from the income they received, or from the wealth they accumulated, before or after that tithes. Gen. 14 does not support the claim that God or Melchizedek required or encouraged Abraham or anyone else to tithe.

B. *Jacob's Vow To Tithe.*

The second reference to tithing is at Gen. 28:22. There, Jacob vowed to God that “of all that thou shalt give me I will surely give the tenth unto thee.”

By way of background, Jacob was a grandson of Abraham. Abraham had a son named Isaac, Isaac married Rebekah, and they had twin sons, Esau and Jacob. Esau was the firstborn. (Gen. 25:19-26.) The name “Jacob” means “heel-catcher” or “supplanter,” i.e., one who takes by treachery, scheme, or force.

Esau, being the firstborn, possessed the birthright. On one occasion, when Jacob and Esau were men, Esau was tired and Jacob fed him on the condition that Esau would give Jacob the birthright of Esau. (Gen. 25:29-34.) Still later, Jacob tricked Isaac into giving Isaac’s blessing to Jacob instead of Esau. Esau complained that Jacob’s name was appropriate for Jacob, “for he hath supplanted me these two times: he took away my birthright; and, behold, now he hath taken away my blessing.” (Gen. 27:36.)

As a consequence of Jacob’s scheme, Esau hated, and vowed to kill, Jacob. Rebekah, their mother, learned of Esau’s intentions, and Isaac and Rebekah sent Jacob away. Isaac told Jacob to go to Padan-aram and, once there, to take a wife of the daughters of Laban, Rebekah’s brother. (Gen. 27:41-28:2.)

Jacob set off and was en route from Beersheba, a city in southern Canaan, to Haran when he was visited by God in a dream. God confirmed Isaac’s blessing of Jacob, and also stated, “. . . I am with thee, and will keep thee in all places whither thou goest, and will bring thee again into this land; for I will not leave thee, until I have done that which I have spoken to thee of.” (Gen. 28:15.) In response, Jacob took the stone he had used for a pillow, set it up as a pillar, poured oil on it, and called that place Bethel, meaning “house of God.” (Gen. 28:18-19.)

Gen. 28:20-22 then records:

“And Jacob vowed a vow, saying, If God will be with me, and will keep me in this way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father’s house in peace; then shall the Lord be my God: and this stone, which I have set for a pillar, shall be God’s house: and of all that thou shalt give me I will surely give the *tenth* unto thee.” (Italics added.)

Jacob’s vow to God carried no less than five conditions, and suggested a quid pro quo, i.e., a bargain. For Jacob promised that *if* (1) God will be with me; (2) God will keep me in this way that I go; (3) God will give me bread to eat; (4) God will give me raiment to put on; and (5) so that I come again to my father’s house in peace; *then* (1)

shall the Lord be my God; (2) this stone shall be God's house; and (3) of all that thou shalt give me I will surely give the tenth unto thee."

After this vow, Jacob continued his journey and eventually met Laban and his daughter Rachel. Jacob agreed to serve Laban seven years in order to marry Rachel, and Laban tricked Jacob into an additional seven years' service. Moreover, for another six years, Jacob bred cattle which had been given to him as wages. Thus, Jacob served Laban for 20 years. (Gen. 29:1-14, 20, 30; 30:32; 31:38-42.)

Laban's sons complained that Jacob was becoming wealthy at the expense of Laban, and Gen. 31:3 records that the Lord ordered Jacob to ". . . Return unto the land of thy fathers, and to thy kindred; and I will be with thee." Gen. 31:13 records that God told Jacob in a dream that "I am the God of Beth-el, where thou anointedst the pillar, and where thou vowedst a vow unto me: now arise, get thee out from this land, and return unto the land of thy kindred."

Jacob left Padan-aram to return to the land of his fathers. En route, Jacob, at long last, met Esau and made peace with him. Jacob finally came to Shechem, a city in the land of Canaan. While Jacob was there, one of the Shechemites assaulted one of Jacob's daughters. As a result, the sons of Jacob slew the Shechemites. (Gen. 31:17-18; 33:1-11, 18; 34.) Jacob feared reprisal from the Canaanites, and God told him: "Arise, go up to Beth-el, and dwell there: and make there an altar unto God, who appeared unto thee when thou fleddest from the face of Esau thy brother." (Gen. 35:1.) Jacob did so, and finally came to Bethel, where he built an altar, and called the place "El-bethel," literally, "the God of the house of God." (Gen. 35:1-7.) And Jacob later came to his father Isaac "unto Mamre, unto the city of Arba, which is Hebron, . . ." in Canaan. (Gen. 35:27.)

With the above as background, we ask: does Gen. 28:22 support the claim that God requires or encourages Christians to tithe?

First, at Gen. 28:22, Jacob only *vowed* to tithe. That verse does not record that he actually tithed. Second, there is no record in Genesis that God *required or encouraged* Jacob to *vow* to tithe, or to *actually* tithe. That is, there is no evidence in Genesis that Jacob's vow to tithe was anything other than *voluntary*. Indeed, the fact that Jacob *vowed* to tithe provides evidence that God previously had *not required* Jacob to tithe. If *God Himself* already had *required* Jacob to tithe, a later requirement based on *Jacob's vow* would have been unnecessary. Indeed, if, even before Jacob's vow, God *already* had required Jacob to tithe, it would have been *rebellious* for Jacob to vow to tithe *only* if his five conditions were met.

Third, according to Jacob's vow, he was to perform it, that is, actually pay the tithe, only upon his *return* from his journey, since he was to perform his vow only after he *returned* to his "father's house in peace." By way of comparison, another part of Jacob's

vow was that, “this stone, which I have set for a pillar, shall be God’s house.” It was *after* Jacob returned from his journey and returned to Canaan that he actually performed this portion of his vow. (Gen. 35:7.) If this portion of the vow was performed only after Jacob returned, this evidences that the portion of the vow pertaining to tithing was to be performed only *after* Jacob returned.⁴

And this leads to the fourth point. There is no Scriptural record that Jacob ever tithed *during* his journey. This point bears emphasis.

When Jacob was with Laban, i.e., before Jacob returned to Canaan, Jacob had amassed great wealth. Jacob had agreed to select the poorer of Esau’s cattle and breed them for Jacob’s own. As a result of God’s blessing, Jacob’s cattle grew in number, and Laban’s sons complained that Jacob was becoming wealthier than Laban. (Gen. 30:31-32; 31:1.) Scripture states that Jacob “became exceedingly prosperous, and had large flocks and . . . camels and donkeys.” (Gen. 30:43, NASB.)

When Jacob eventually began leaving for Canaan, he took “all his cattle, and all his goods which he had gotten, . . . in Padan-aram,” (Gen. 31:18) and fled “with all that he had; . . .” (Gen. 31:21.) Later, Jacob, anticipating his meeting with Esau, sent word to Esau that Jacob had “oxen and donkeys *and* flocks, . . .” (Gen. 32:5, NASB.) As Jacob approached Esau, Jacob divided his “flocks, and herds, and the camels, . . .” (Gen. 32:7.) In an effort to reconcile with Esau, Jacob offered him a present of “two hundred female goats and twenty male goats, two hundred ewes and twenty rams, thirty milking camels and their colts, forty cows and ten bulls, twenty female donkeys and ten male donkeys.” (Gen. 32:14-15, NASB.) Esau later asked why Jacob had given Esau a present, and Jacob replied, “. . . because God hath dealt graciously with me, and because *I have enough.*” (Gen. 33:11, italics added.)

Still later, when the sons of Jacob slew the Shechemites, the sons of Jacob took from the Shechemites “their flocks and their herds and their donkeys, and that which was in the city and that which was in the field; and they . . . looted all their wealth . . .” (Gen. 34:28-29 (NASB).)

Why is the above important? As we have seen, according to Jacob’s vow, he was to perform it, that is, actually pay the tithe, only upon his *return* to Canaan from his journey. Moreover, we have also seen that more than twenty years passed from the time of Jacob’s vow in Canaan to the time of his return to Canaan. Indeed, twenty years were spent serving Laban alone. Further, our previous discussion makes clear that, from the time of

⁴ A number of commentators agree that the tithe Jacob vowed to pay would be paid only *after* he returned from his journey. (C. F. Keil and Franz Delitzsch, *Biblical Commentary On The Old Testament* (Grand Rapids: Eerdmans Publishing Company, 1949), I, p. 283; Charles John Ellicott, *Ellicott’s Commentary On The Whole Bible* (Grand Rapids: Zondervan Publishing House, 1954), I, pp. 109-110; Franz Delitzsch, *A New Commentary On Genesis* (Minneapolis: 1888; rpt. Minneapolis: Klock and Klock Christian Publishers, 1978), I, p. 167.)

Jacob's vow in Canaan to the time of his return to Canaan, Jacob had amassed great wealth. *But no Scriptural verse records that Jacob actually gave a tithe during this period of over twenty years before his return to Canaan.*

Fifth, Jacob vowed to give a *single* tithe. He did *not* vow to give *multiple* tithes or vow to *continue* tithing as a matter of lifestyle following his return.

Finally, there is no Scriptural record that Jacob *ever* performed his vow. That is, the Bible does *not* record that, following his return to Canaan, Jacob actually tithed. This is significant since, once Jacob returned to his father Isaac "unto Mamre, unto the city of Arba, which is Hebron, . . ." in Canaan, God had fulfilled the five conditions of Jacob's vow to tithe. But there is no record that Jacob performed that vow.

It is error to focus *selectively* on the *fact* that Jacob vowed to tithe at Gen. 28:22, to ignore the *context* in which he did so, and to teach that God requires or encourages Christians to follow the example of Jacob's vow to tithe. But even if that erroneous teaching were accepted, that would mean only that Christians could voluntarily vow, one time, that, following their return from a journey, they would tithe. Indeed, if Christians are to follow Jacob's example, it is well to remember that Jacob vowed that *if* God fulfilled Jacob's five conditions, "*then* shall the Lord be my God." Ironically, if Christians followed Jacob's example, they would agree that the Lord was their God only if He fulfilled the five conditions of Jacob.

The mere fact that *Jacob* did something does not automatically mean that *Christians must* do whatever Jacob did. And Gen. 28 does not support the claim that God required or encouraged Jacob or anyone else to vow to tithe, or to actually tithe.

C. *The Law Of Moses And The Tithe.*

1. *The Law of Moses Concerning Tithing Does Not, By Its Terms, Require Or Encourage Christians To Tithe.*

a. *The Torah.*

The first five books of the Bible--Genesis, Exodus, Leviticus, Numbers, and Deuteronomy--were called the Torah by the Jews and the Pentateuch by the Greeks. As we consider the issue of whether God requires or encourages Christians to tithe, it is important to consider the Torah or Pentateuch; indeed, the "law is especially embodied in the last four books of the Pentateuch."⁵

⁵ Unger, "Law of Moses," p. 647.

According to the Torah, there were two, perhaps three, tithes in the law of Moses.⁶ The first reference in the law of Moses to the tithe is found at Leviticus 27:30, 32. Those verses record:

“. . . all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, *is the Lord's*: it is holy unto the Lord. . . . [a]nd concerning the tithe of the herd, or of the flock, . . . the tenth shall be holy unto the Lord.”

The Lord's tithe is also referred to in the Book of Numbers. As you will remember, Jacob was the grandson of Abraham. Jacob had twelve sons, one of whom was Levi. (Gen. 35:22-23.) The sons of Levi received the office of the priesthood under the law of Moses; theirs was the Levitical priesthood. (Heb. 7:5, 11.)

Num. 18:21 says, “And, behold, I have given the children of Levi *all the tenth* in Israel for an inheritance, for their service . . . of the tabernacle of the congregation.” Num. 18:24 (NASB) makes clear that this “tenth” was the same as the Lord's tithe, for that verse says, “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; . . .” (Italics added.) Accordingly, we will refer to this tithe as the “Levites' tithe.”

Deuteronomy 14:22-27 discuss what was apparently a *second* tithe. Those verses record God declaring,

“Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year. And thou shalt eat before the Lord . . . , in the place which he shall choose . . . , the tithe of thy corn, . . . wine, and . . . oil, . . . [a]nd if the way be too long for thee, . . . then shalt thou turn it into money, . . . and shalt go unto the place . . . and thou shalt bestow that money for whatsoever . . . thy soul desireth: . . . and thou shalt rejoice, thou, and thine household, and the Levite that is within thy gates; thou shalt not forsake him: for he hath no part nor inheritance with thee.”

In the above verses from Deuteronomy, God commanded the Jewish people to tithe, and the tithe of corn, wine, and oil was to be eaten by the tither in a place that God chose. In the alternative, the tithe of corn, wine, and oil was to be converted into money, the money was to be taken to a place that God chose, the tither was to spend the money however the tither wanted, and the tither and others would benefit.

It is noteworthy, concerning this tithe discussed in Deut. 14:22-27, that the *tither* was to eat the tithe of corn, wine, and oil. Moreover, the tither could convert the tithe to money, and bestow it for *whatever the tither desired*. Further, not only the Levites, but

⁶ See generally, Unger, “Tithe,” pp. 1102-1103. Whenever this essay uses the term “law,” it is referring to the law of Moses.

the *tither and the tither's household*, were to rejoice. These facts evidence that the tithe discussed at Deut. 14:22-27 was a different tithe than the Levites' tithe, which was the inheritance of the Levites. Since the tithe at Deut. 14:22-27 is associated with eating and rejoicing, we will call this tithe the "festival tithe."

Later, Deut. 14:28-29 discuss what may have been a *third* tithe. Those verses record, "At the end of *three years* thou shalt bring forth all the tithe of thine increase the same year, and shalt lay it up within thy gates: and the Levite, . . . and the stranger, and the fatherless, and the widow, which are within thy gates, shall come, and shall eat and be satisfied; . . ."

These verses imply that, every three years, a tithe was to be given. We have seen that the Levites' tithe was the Levites' inheritance. A second tithe, the festival tithe, was to be enjoyed *in a place God chose* and, if the tithe were converted to money, the tither, the tither's household, and the Levite were to rejoice. However, the tithe discussed at Deut. 14:28-29 was to be laid up "within thy gates" and was to be enjoyed, not only by the Levites, but by strangers, the fatherless, and widows. This suggests that the tithe of Deut. 14:28-29 was different from either the Levites' tithe or the festival tithe, i.e., that the tithe of Deut. 14:28-29 was a *third* tithe. We will call the tithe of Deut. 14:28-29 the "stranger's tithe."

As we will see, it is debatable whether the festival tithe was the same as the stranger's tithe. If, every third year, the festival tithe was the stranger's tithe, then the tither would tithe 20% the first year (the Levites' tithe plus the festival tithe), 20% the second year (the Levites' tithe plus the festival tithe), and 20% the third year (the Levites' tithe plus the *stranger's* tithe).

On the other hand, if the festival tithe and stranger's tithe were different, and the stranger's tithe was tithed only every three years, then the tither tithed 20% the first year (the Levites' tithe plus the festival tithe), 20% the second year (the Levites' tithe plus the festival tithe), and 30% the third year (the Levites' tithe, the festival tithe, *plus* the *stranger's* tithe). That is, every third year, the tither would tithe an additional 10% for the stranger's tithe.

Tithing 10% every three years averages out to tithing 3 and 1/3% every year for three years. Thus, if the festival tithe and stranger's tithe were different, this means that the Jews, *on the average*, tithed, each year, not only 20% for the Levites' and festival tithes, but an additional 3 and 1/3% each year for the stranger's tithe. That is, on the average, the Jews tithed 23 and 1/3% each year.

However, as mentioned, it is debatable whether the festival tithe was the stranger's tithe. Unger notes that Flavius Josephus, a first century Jewish historian, and Moses Maimonides, a 12th century Jewish philosopher, differed concerning whether the festival

tithe was the stranger's tithe, that is, they differed concerning whether there was a third tithe.⁷

The debate does not end there. For example, another commentator writes, in somewhat conclusory fashion, "Some interpreters have even thought of 3 tithes. . . . This interpretation is as old as Josephus at least . . . , but it is unnecessary, and was scarcely the original intention of the law. The law is satisfied by the theory of *1 tithing*."⁸ Thus, the debate continues as to whether the law of Moses required from the Jews one tithe (10%), two tithes (20%), or three tithes (23 and 1/3%).

With the above as background, we ask: does the Torah or Pentateuch support the claim that God requires or encourages Christians to tithe? First, as to the Levites' tithe (discussed in Leviticus and Numbers), this tithe was to be given by *Jews* to *Levites*. The verses from the Torah pertaining to the Levites' tithe say nothing about a tithe being given by *Christians* to a Christian *church*. Concerning the law, Paul wrote at Galatians 3:10, "*Cursed* is every one that *continueth* not in *all* things which are written in the book of the law to *do* them." Similarly, at James 2:10, the apostle James wrote, "For whosoever shall keep the whole law, and yet offend *in one point*, he is *guilty of all*." (Jas. 2:10.) Thus, even if the erroneous teaching were accepted that verses in the Torah concerning the Levites' tithe required or encouraged Christians to tithe, Christians would be *required* (according to Gal. 3:10 and Jas. 2:10) to give the tithe to *Levites*, not to the Christian church.

Second, as to the festival tithe of corn, wine, and oil (discussed at Deut. 14:22-27), that tithe was to be eaten *by the tither*. Nothing in those verses indicates that that entire tithe was to be *given* to *anyone*. Even if the erroneous teaching were accepted that Deut. 14:22-27 required or encouraged Christians to tithe, Christians (in order to "continueth . . . in all things" in the law (Gal. 3:10), and to not "offend in one point" and be "guilty of all" (Jas. 2:10)) would be *required* to eat that tithe themselves, with none of it going to a Christian church. Moreover, in the alternative, the festival tithe could be converted to money and bestowed for "whatsoever" the *tither's* soul desired. (Deut. 14:26.) Although the Levite apparently was to share in this, *Levites are not Christian churches*.

Third, as to the stranger's tithe (discussed at Deut. 14:28-29), the Levite was to share in it. However, again, *Levites are not Christian churches*. Fourth, the Torah's verses on tithing suggest that tithing was to be done *yearly*. However, most Christians who are

⁷ Unger observes, "Josephus distinctly says that one tenth was to be given to the priests and Levites, one tenth was to be applied to feasts in the metropolis, and that a tenth besides these was every third year to be given to the poor On the other hand, Maimonides says the third . . . year[']s *second* tithe was shared between the poor and the Levites, i.e., that there was no third tithe." (Unger, "Tithe," p. 1103.)

⁸ Henry Snyder Gehman, *The New Westminster Dictionary of the Bible* (Philadelphia: Westminster Press, 1970), p. 953, italics added.

taught that God requires or encourages them to tithe are taught that they are to tithe in church *weekly*.

Finally, anyone claiming that the Torah requires or encourages Christians to tithe must be able to prove--*with Scripture*--the amount to be tithed. That is, is the amount 10%, 20%, or 23 and 1/3%? Simply selecting the percentage which is convenient to a minister, church, or tither will not do. *Indeed, error in this matter has the gravest of consequences.* We will later discuss the relationship between the Christian and the law of Moses. It is sufficient at this point to note that the person who claims, based on Mosaic laws in the Torah concerning tithing, that God requires Christians to tithe, must acknowledge that, according to the law, it must be kept *perfectly*. Paul cited the Torah, Deut. 27:26, when he wrote at Galatians 3:10, “*Cursed* is every one that *continueth* not in *all* things which are written in the book of the law to *do* them.” Similarly, at James 2:10, the apostle James wrote, “For whosoever shall keep the whole law, and yet offend *in one point*, he is *guilty of all*.” (Jas. 2:10.)

God does not, in the Torah, require or encourage Christians to tithe, and the pertinent verses from the Torah do not, by their terms, apply to Christians.

b. *Malachi 3.*

The Torah or Pentateuch does not contain the only references to the tithe in the law of Moses. Other references to tithing under the law of Moses can be found in the Old Testament, but outside the Torah.

For example, Malachi 3:6-12 refer to tithing. Malachi was a prophet of Israel around the fifth century B.C. At Mal. 3:6-12, Malachi prophesied,

“(6) For I am the Lord, I change not; therefore ye sons of Jacob are not consumed. (7) Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the Lord of hosts. But ye said, Wherein shall we return? (8) Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. (9) Ye are cursed with a curse: for ye have robbed me, even this whole nation. (10) Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. (11) And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts. (12) And all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of hosts.”

However, the above verses do not, by their terms, require or encourage Christians to tithe. These verses only required the *Jewish* people to tithe *under the law of Moses*. Thus, in these verses, Malachi refers to the “sons of Jacob,” i.e., the Jewish people. Malachi also refers to the “days of your fathers,” a reference to the fathers of the Jews. Malachi speaks of “ordinances,” a reference to the law of Moses. Malachi says that the “whole nation” had robbed God, obviously a reference to the nation of Israel. Malachi also said that if the Jews gave their tithes and offerings, they would be a “delightful land,” again a reference to the land of Israel. A final evidence that Malachi is talking about tithing under the law of Moses is the concluding chapter of Malachi. Mal. 4:4 reads: “Remember ye *the law of Moses* my servant, which I commanded unto him in Horeb for all Israel, with the statutes and judgments.” (Italics added.)

But there are additional problems with the argument that Mal. 3:6-12 require or encourage Christians to tithe. First, Mal. 3:8 teaches that the Jews had robbed God by not paying “tithes and *offerings*.” But these “offerings” included animal sacrifices. At Mal. 1:13, God rebuked the Jews about the poor quality of their animal sacrifices, saying, “ye brought that which was torn, and the lame, and the sick; thus ye brought an *offering*: should I accept this of your hand? saith the Lord.” (Italics added.) If Mal. 3:6-12 apply to Christians, Christians are required to give animal sacrifices as part of their “offerings.”

Second, the term “offering” is frequently used today to refer to *money* (not animal offerings), and Mal. 3:8 is frequently cited to teach that God wants “tithes and offerings.” Yet, it is also frequently taught that “tithes” are required, but “offerings” are voluntary. However, Mal. 3:8 teaches that the Jews robbed God in “tithes *and offerings*.” If this verse applies to Christians today, Christians are *required*, not only to tithe (at 10%, 20%, or 23 and 1/3%), but to give *additional* money “offerings” beyond the tithe. Voluntary giving could occur only *after* “tithes *and offerings*” were given.

Third, another problem with applying these verses to Christians is Malachi’s declaration that “Ye are cursed with a curse: . . .” (Mal. 3:9.) This declaration cannot apply to Christians, however, since the New Testament teaches concerning Christians that “Christ hath *redeemed* us from the curse of the law, . . .” (Gal. 3:13, italics added) and “There is therefore now *no condemnation* for those who are in Christ Jesus.” (Rom. 8:1 (NASB), italics added.) Again, Paul declares at Rom. 8:33-34: “Who shall lay any thing to the charge of God’s elect? It is God that justifieth. Who is he that condemneth? It is Christ that died, yea rather, that is risen again, who is even at the right hand of God, who also maketh intercession for us.”

2. *The Law of Moses (Concerning Tithing Or Anything Else) Does Not Apply To Christians.*

We have seen that the provisions of the law of Moses *concerning tithing* do not, by their terms, require or encourage Christians to tithe. But there is a more fundamental

reason why the law of Moses does not require Christians to tithe. That reason is: the law of Moses, concerning tithing or anything else, does not apply to Christians.

a. *The Unbeliever And The Law Of Moses.*

It is useful to start with a discussion of the relationship between the unbeliever and the law of Moses. The Scripture is clear that “the law is holy, and the commandment holy, and just, and good.” (Rom. 7:12.) Moreover, “the law is spiritual: . . .” (Rom. 7:14.)

The problem is not with the law. The problem is with man: man is a sinner by constitution. The Psalmist writes: “Behold, I was brought forth in iniquity, And in sin my mother conceived me.” (Psa. 51:5, NASB.) Paul wrote at Rom. 3:10-12 concerning unbelievers that “. . . There is none righteous, no, not one: there is none that understandeth, there is none that seeketh after God. . . . there is none that doeth good, no, not one.” Paul summed up the problem, “For we know that the law is spiritual, but I am of flesh, sold into bondage to sin.” (Rom. 7:14, NASB.)⁹ The law is holy and spiritual, but the unbeliever is a sinner and fleshy.

However, for the unbeliever who is under the law of Moses, it gets worse. Paul proclaimed at Rom. 7:1, “Know ye not, brethren, (for I speak to them that know the law), how that *the law hath dominion over a man as long as he liveth?*” (Italics added.) And that law creates obligations. For example, the law required that a man be circumcised. But that was not enough. Men who were circumcised to keep the law of Moses as a matter of obligation were required to do more than be circumcised. For Paul wrote at Gal. 5:3, “For I testify again to every man that is circumcised, that he is a *debtor* to do the *whole law.*” (Italics added.) And that required that the man keep the law *perfectly, all the time.* Again, Paul wrote, “Cursed is every one that *continueth* not in *all things* which are written in the book of the law to do them.” (Gal. 3:10, italics added.)

It was clear, however, that none were keeping the law perfectly. Thus, Jesus said, “Do not think that I will accuse you to the Father: there is one that accuseth you, even Moses, in whom ye trust.” (Jn. 5:45.) Jesus later asked the Jews: “Did not Moses give you the law, and yet none of you keepeth the law?” (Jn. 7:19.)

⁹ Paul appears to have been speaking deferentially here as if he were an unbeliever. The word “sold” is in the Greek perfect tense. (Barbara Friberg and Timothy Friberg, eds. Analytical Greek New Testament (Grand Rapids: Baker Book House, 1981), p. 486.) Generally speaking, that tense indicates an *action* which culminates in a permanent *state* of being. (Ray Summers, Essentials Of New Testament Greek (Nashville: Broadman Press, 1950), p. 103.) By using the perfect tense, Paul indicated he was sold, and *remained* sold, into bondage to sin. But no person who becomes a Christian *remains* in legal bondage to sin. (Rom. 6:6-7; 11.) Of course, a discussion of whether Paul was speaking as if he were an unbeliever, or was speaking of the Christian’s experience, is beyond the scope of this essay. It is true, however, that, with the Christian, the desires of the Spirit and flesh are constantly in conflict. (Gal. 5:17.)

The teaching of the Christian church confirms this. Acts 13 records that, during Paul's first missionary journey, he addressed Jews in a synagogue in Pisidia (Acts 13:14-16), part of modern-day Turkey. Paul taught the Jews that by Jesus "all that believe are justified from all things, from which ye *could not* be justified by the law of Moses." (Acts 13:39, italics added.)

Later, Acts 15 records that certain people were coming from Judea to Antioch, Syria, and teaching Gentiles who were *already* Christians that ". . . Except ye be circumcised after the manner of Moses, ye cannot be saved." (Acts 15:1.)¹⁰ The people teaching this were apparently Jewish Christians from Judea (Acts 15:24), and a controversy naturally arose as to whether Gentile Christians had to be circumcised. Later, in Jerusalem, certain "Pharisees which believed" (Acts 15:5) rose up. These were apparently Pharisees who believed in Christ, i.e., "Christian Pharisees." The "Pharisees which believed" claimed, concerning the Gentile Christians, that "it was needful to circumcise them, and to command them to keep the law of Moses." (Acts 15:5.)

The apostles and elders met in Jerusalem to consider the matter (Acts 15:6), at what has become known as the Jerusalem Council. There, Peter gave a warning to those who were teaching Gentile Christians that they were required to keep the law of Moses. He asked, "why tempt ye God, to put a yoke upon the neck of the disciples, *which neither our fathers nor we were able to bear*? But we believe that through the grace of the Lord Jesus Christ we shall be saved, even as they." (Acts 15:10-11.) Peter thereby acknowledged that neither the Jews of the past, nor Jewish Christians, were able to bear the yoke of the law of Moses.

Accordingly, Paul wrote the Galatian Christians at Gal. 6:13 (NASB), "For those who are circumcised *do not even keep the Law* themselves, but they desire to have you circumcised, that they may boast in your flesh." (Italics added.)

Thus, the law of Moses, which is holy and spiritual, requires the unbeliever who is under the law to keep the law *perfectly as long as he lives*. But because the unbeliever is a sinner and fleshy, this is impossible, and the unbeliever *fails to keep the law*. The result is that those who are under the law are *cursed* and *guilty*, since "Cursed is every one that continueth not in all things which are written in the book of the law to do them" (Gal. 3:10) and "whosoever shall keep the whole law, and yet offend in one point, he is guilty of all." (Jas. 2:10.)

¹⁰ At Acts 8, when the Ethiopian became a Christian, this confirmed that a Gentile could *become* a Christian without being circumcised or keeping the law of Moses in any sense. At Acts 10, when Cornelius the Roman centurion became a Christian, this confirmed to Jewish Christians, especially, later, to those in Jerusalem (Acts 11:1-18), that Gentiles could become Christians without being circumcised or keeping the law in any sense.

Nonetheless, God never *expected* unbelievers to be able to keep the law perfectly. Instead, God gave the law of Moses *so that unbelievers might learn, from their continuing failure to keep the law perfectly, and from the resulting curse and guilt, that they were in need of a Savior*. Thus, Paul wrote “The law is not made for a righteous man, but for the lawless and disobedient, for the ungodly and for sinners, for unholy and profane, for murderers of fathers and murderers of mothers, for manslayers, for whoremongers, for them that defile themselves with mankind, for menstealers, for liars, for perjured persons, and if there be any other thing that is contrary to sound doctrine” (1 Tim. 1:9-10.) And Paul declared, “. . . the law was our *schoolmaster* to bring us unto *Christ*, . . .” (Gal. 3:24.)

b. *The Christian And The Law Of Moses.*

i. *God Neither Requires Nor Encourages*

Christians To Keep The Law Of Moses (1) As A Matter Of Obligation To The Law, (2) To Be Justified Or Saved, Or (3) Simply To Please God.

What is the relationship, if any, between the Christian and the law of Moses? As we have seen, during the Jerusalem Council, Peter declared that if the Jerusalem church required Gentile Christians to keep the law of Moses, this would be putting a *yoke* on the Gentile Christians, and would *provoke* God Himself. (Acts 15:10.) James later pronounced the judgment of the Council, declaring: “. . . my sentence is, that we *trouble not* them, who from among the Gentiles are turned to God; . . .” (Acts 15:19.) Later, the entire church in Jerusalem wrote a letter to the Gentile Christians in Antioch and other regions, saying “we have heard that certain who went out from us have troubled you with words, *subverting your souls*, saying, Ye *must* be circumcised, and *keep the law*, to whom we gave no such commandment, . . .” (Acts 15:24.)¹¹

Paul’s epistles are in accord with the above. At Rom. 6:3-4, Paul wrote to the Roman Christians: “. . . do you not know that all of us who have been baptized into Christ Jesus have been baptized into His death? *Therefore we have been buried with him . . . in order that as Christ was raised from the dead . . . , so we too might walk in newness of life.*” (Rom. 6:3-4 (NASB), italics added.) Indeed, not only is it true that Christians were “buried” with Christ Jesus, but Paul can reach back further and say to each of us that our “old man,” i.e., the person each of us was before we became a Christian, “is crucified.” (Rom. 6:6.) Actually, the Greek word translated “is crucified” in the KJV is, in fact, a

¹¹ Some translations other than the KJV do not contain the language, “saying, Ye must be circumcised, and keep the law, to whom we gave no such commandment, . . .” Clearly, however, Peter and James at the Jerusalem Council *rejected* as error the teachings that “Except ye [Gentile Christians] be circumcised after the manner of Moses, ye cannot be saved” (Acts 15:1), and “it was needful to circumcise [Gentile Christians], and to command them to keep the law of Moses.” (Acts 15:5.) And the Jerusalem church did write that certain persons were “troubl[ing]” the Gentile Christians and “subverting [their] souls.” (Acts 15:24.)

past tense word. The NASB conveys this when it says, at Rom. 6:6, “our old self *was* crucified”

But why is it important that our old man “was crucified” and we have been “buried with” Christ Jesus? The old man was in legal bondage to sin and, for those who were under the dominion of the law of Moses, the old man was in bondage to that law. But our “old man” was crucified and “buried with” Him. And, we “have put off the old man . . . ; and have put on the new man, . . .” (Col. 3:9-10.) And this impacts the issue of the nature of the relationship, if any, between the Christian and the law of Moses. Thus, Paul wrote to Christians at Rom. 7:4, “ye also are become *dead to the law* by the body of Christ; that ye should be married to another, even to him who is raised from the dead, . . .” Paul later says, at Rom. 7:6, “we have been *released* from the Law, having *died* to that by which we *were* bound, so that we serve in newness of the Spirit” (Italics added.) Similarly, Paul teaches at Gal. 2:19-20 (NASB): “. . . I *died to the law*, that I might live to God. I *have been crucified with Christ*; and it is no longer I who live, but Christ lives in me[.]” (Italics added.) Accordingly, Paul teaches at Rom. 6:14, “*ye are not under the law*, but under grace.”

We earlier observed that Paul said that the “law is not made *for a righteous man.*” (1 Tim. 1:9, italics added.) But elsewhere Paul teaches that Christians *are* righteous, in the sense that their faith is counted for righteousness. (Rom. 1:16-17; 3:21-22; 4; 10:1-4, 10; Phil. 3:8-9.) *Therefore, the law is not made for Christians.* Instead, the law of Moses and the things of the law are mere *shadows*, but the *body* is Christ. (Heb. 10:1; Col. 2:16-17.) Thus Paul wrote, “the law was our schoolmaster to bring us unto Christ, that we might be justified by faith. But after that faith is come, *we are no longer under a schoolmaster.*” (Gal. 3:24-25, italics added.)

Indeed, the crucifixion of Christ Jesus impacted not only Christians, but the law of Moses itself. For Paul told the Colossian Christians that Christ had “forgiven you all trespasses, *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.” (Col. 2:14, italics added.)

In his letter to the Galatians, Paul observed that certain Jews were teaching the Galatian Christians that they had to keep the law of Moses. Paul rejected the claims of these Judaizers and relied on an incident involving Abraham for support. As Paul recounts, Abraham had two sons, Ishmael from Hagar, Abraham’s bondwoman, and Isaac from Sarah, Abraham’s wife. But Sarah eventually told Abraham to “. . . Cast out this bondwoman and her son: for the son of this bondwoman shall not be heir with my son, even with Isaac.” (Gen. 21:10.) God told Abraham to listen to Sarah. (Gen. 21:12.)

At Gal. 4:21-30, Paul compared Hagar the bondwoman *to the covenant of the law of Moses* (Gal. 4:24), and compared Ishmael the son of the bondwoman *to Jews, such as the*

Judaizers, who were under the law of Moses. (Gal. 4:24-25.) But Paul said that Sarah was a free woman (Gal. 4:22), that Isaac was the son of a free woman (Gal. 4:22), and, like Isaac, Christians, were “children . . . of the free.” (Gal. 4:30-31.)

Paul then asked, “what saith the Scripture? *Cast out the bondwoman and her son:* for the son of the bondwoman shall not be heir with the son of the freewoman” (Gal. 4:30), i.e., *cast out both any obligation to the law of Moses, and those who are under the law of Moses*, for those who are under the law shall not be heirs with Christians. And it is in this context that Paul later declares at Gal. 5:1: “*Stand fast*, therefore, in the liberty wherewith Christ hath made us free, and *be not entangled again with the yoke of bondage*,” i.e., the yoke of the law of Moses. Therefore, the law of Moses does not apply to Christians, and God neither requires nor encourages Christians to keep the law of Moses as a matter of obligation to the law, to be justified or saved, or to please God.

ii. *Christ Is The Fulfillment Of The Life To Which The Law Of Moses Merely Gave Witness.*

In order to understand the New Testament teaching on the relationship, if any, between the Christian and the law of Moses, it is necessary to understand an aspect of the relationship between Christ and the law of Moses. In particular, it is important to understand that Jesus Himself is the fulfillment of the Life to which the law of Moses merely gave witness.

To illustrate how Jesus fulfilled the Life witnessed to by the law of Moses, we look to His miracle at the wedding in Cana. When Jesus turned water to wine at the wedding in Cana, He was not simply demonstrating His ability to do miracles.

John 2:1-11 record the events concerning the miracle. At the wedding, there were “*six waterpots of stone*, after the manner of the *purifying* of the Jews, containing *two or three firkins* apiece.” (Jn. 2:6, italics added.) A firkin was several gallons. Jn. 2:7 records that Jesus told servants at the wedding to “. . . *Fill the waterpots with water.*” (Italics added.) The verse then records, “*And they filled them up to the brim.*” (Italics added.) Jesus then had the servants draw from the waterpots and take the contents to the governor of the feast; the water turned to fine wine for drinking. (Jn. 2:9-10.)

What was Jesus symbolizing by this miracle? Let’s look at some of the symbolism suggested by this account. The number *six* in the Bible is frequently associated with *man*. (Gen. 1: 26-27, 31 [man created on sixth day]; Ex. 20:9 [man works six days]; Rev. 13:18 [666: the number of a man].) A waterpot contained water. In John’s gospel, *water* is associated with *life*. (Jn. 4:7-14.) *Stone* is associated with the *law of Moses*, which was written on stone. (Ex. 24:12; 2 Cor. 3:3.) Purification involved cleansing for use.

The phrase “two or three” is associated with the concept of an *adequate witness*. (Deut. 19:15; 2 Cor. 13:1 [“In the mouth of two or three witnesses shall every word be established]; 1 Tim. 5:19; Heb. 10:28.) *Wine* is associated with the *Spirit*. (Acts 2:1-4, 13, 15-18 [effects of wine and Spirit contrasted]; Eph. 5:18 [same].) The *receiving* of the indwelling Holy Spirit is associated with *drinking*. (Jn. 4:10, 13-14 [drinking of living water]; 1 Cor. 12:13 (NASB) [we were all made to drink of one Spirit].)

What does the above suggest? *The stone waterpots contained two or three firkins of water* that would purify. Similarly, *the law of Moses contained an adequate witness to a Life* that would purify. That *water* was in *six* waterpots. Similarly, that *Life* was in a *Man*.

Moreover, *Jesus Himself* told the servants to *fill* the waterpots with *water*. Similarly, *Jesus Himself* was the *fullness* of *Life*. The servants *filled the water to the brims* of the *stone waterpots*. Similarly, *Jesus Himself* was the *complete fulfillment* of the *Life* of the *law of Moses*. The *water was turned to wine*, and the wine (with the stone waterpots no longer involved) was made available to others for *drinking*. Similarly, from *Jesus* *proceeded the Holy Spirit* (Jn. 20:22), and the Holy Spirit (with the law of Moses no longer involved) is made available to others *to be received by faith*.

Thus, the miracle of Cana symbolizes many things, including the facts that the person of Jesus Himself was the complete fulfillment of the Life of the law of Moses and, having fulfilled the Life of the law, He was making Himself, the fulfillment of that Life, available to us through the Holy Spirit by faith.

iii. *The Christian Who Loves Has Fulfilled The Law Of Moses.*

And what is the impact of the above on the Christian today? The Scripture makes clear that the Holy Spirit now dwells in the Christian, and *love* is part of the fruit of the Spirit. (Gal. 5:22.) And the Christian who *loves* has fulfilled the law of Moses. (Rom. 13:8; Gal. 5:13-14.)

An illustration may be useful. A 200-watt bulb usually has the writing “200 watts” on the surface of the bulb. The writing tells me about the light. But the writing is not the light. What I want is the light. The light is the fulfillment of the writing. In this sense, the light has fulfilled the writing “200 watts.”

And once I have that light, do I continue focusing on the writing? No. The light is much too bright. I can barely see the writing, if I can see it at all. The writing “200 watts” dims to insignificance in the presence of the bright light that has *fulfilled* the writing.

In our analogy, the writing “200 watts” is similar to the law of Moses. The light is similar to love, which is part of the fruit of the Spirit. (Gal. 5:22.)

The law of Moses was a writing. The law, as a writing, tells me about love. But the law, as a writing, is not that love. What I want is the love. Love, as part of the fruit of the Spirit, is the fulfillment of the law of Moses. In this sense, love has *fulfilled* the law of Moses.

And once I have that love, do I continue focusing on the writing, i.e., the law of Moses? No. Love is part of the fruit of the Third Person of the Trinity. The law of Moses dims to insignificance in the presence of the love which has *fulfilled* the law of Moses.

Therefore, we may also say that in much the same way that light is the fulfillment of the writing “200 watts,” love (a mere one-ninth of the fruit of the Spirit) is the fulfillment of the written law of Moses.

With this perspective as background, we turn to Romans 13:8-10. There Paul writes: “(8) Owe no man any thing, but to *love* one another: for he that *loveth* another *hath fulfilled* the law. (9) For this, Thou shalt not commit adultery, Thou shalt not kill, Thou shalt not steal, Thou shalt not bear false witness, Thou shalt not covet; *and if there be any other commandment*, it is briefly comprehended in this saying, namely, Thou shalt *love* thy neighbour as thyself. (10) *Love* worketh no ill to his neighbour: therefore *love* is the *fulfilling* of the law.”

Paul teaches that he who “loves” has fulfilled the law. “Love” is part of the fruit of the Spirit. (Gal. 5:22.) This fruit consists of various *inner* virtues produced by the indwelling Spirit of God in the Christian. Thus, “love” is not “work,” i.e., outward conduct, but it can *motivate* work. Accordingly, at 1 Thess. 1:3, Paul commends the Thessalonians for their “labor of love.” This was labor, i.e., outward conduct, motivated by love.

Paul says that he who loves “hath fulfilled” the law. The phrase “hath fulfilled” is a translation of the Greek word “pepleroken,” which is a word in the Greek perfect tense.¹² As mentioned, the Greek perfect tense conveys, generally speaking, the idea that on-going *action* has culminated in a permanent, abiding *state*.¹³ For example, when, Pontius Pilate caused a writing to be placed on Jesus’s cross which said that Jesus was the King of the Jews, the chief priests told Pilate to write only that Jesus *said* He was the King of the Jews. (Jn. 19:19-21.) Pilate answered, “. . . What I have written I have written.” (Jn.

¹² Friberg & Friberg, p. 502.

¹³ Summers, p. 103.

19:22.) Each phrase, “I have written,” was in the Greek perfect tense,¹⁴ by which Pilate conveyed that his writing was permanent. Similarly, Paul is teaching that the law has been fulfilled, and stands permanently fulfilled, by the Christian who loves. And, if the law stands permanently *fulfilled* by the Christian who loves, *nothing more is necessary or sufficient*.

Paul begins Rom. 13:9 with the word “For,” signaling an explanation to come. Paul then lists five commandments based on the law of Moses. Sometimes persons make distinctions between the “moral,” “judicial,” and “ceremonial” commandments of the law of Moses, suggesting that the “moral” commandments must be kept, although the “judicial” and “ceremonial” laws need not be kept. It is important, then, to recognize that, at Rom. 13:9, Paul lists five “moral” commandments. Four commandments, those involving adultery, killing, stealing, and bearing false witness, are prohibitions against certain outward conduct. One commandment, involving coveting, is a prohibition against improper inward desire.

As to these “moral” commandments, Paul expressly states that they, and ANY OTHER commandment of the law of Moses, are summed up by another commandment of the law of Moses. That commandment is “thou shalt love thy neighbour as thyself[.]” found at Lev. 19:18.

Thus, Paul has shifted focus from several “moral” commandments of the law of Moses to a single “moral” commandment of the law of Moses: “[t]hou shalt love thy neighbour as thyself.” Moreover, Paul has shifted from “moral” commandments, several of which prohibit outward conduct, to a single “moral” commandment that requires an inner virtue: loving one’s neighbor.

But Paul did not tell the Roman Christians to keep the “moral” commandment “Thou shalt love thy neighbour as thyself.” That is, Paul did not tell the Roman Christians to keep the commandment *of the law of Moses* found at Lev. 19:18. Paul’s reference to Lev. 19:18 is part of his *explanation* concerning why Paul has *himself* commanded Christians to “love one another.” The Roman Christians are subject to a commandment based, not on *the law of Moses*, but on *Paul’s independent and personal authority as an apostle of Jesus Christ*. The commandment based on the law is “thou shalt love thy neighbour as thyself[.]” (Lev. 19:18.) The commandment from Paul the apostle to the Roman Christians is “love one another[.]” (Rom. 13:8.)

At Rom. 13:10, Paul teaches that love “worketh no ill to his neighbor: therefore love is the fulfilling of the law.” That is, a person motivated by love would never

¹⁴ The Greek word being translated is “gegrapha.” Friberg & Friberg, p. 353.

commit adultery, kill,¹⁵ steal, bear false witness, or covet, *whether or not* these things were specified in a code, and whether that code was the law of Moses, the law of California, or the law of Australia. Therefore, love itself, an inner virtue produced by the indwelling Spirit of God in the Christian, is the fulfilling of the law.

Paul says at Rom. 13:10 that “love is the *fulfilling* of the law.” What does he mean by “fulfilling?” The “-ing” suffix could suggest continuing activity. This in turn could suggest continuing outward conduct.

But the Greek word translated “fulfilling” at Rom. 13:10 in the KJV means neither continuing activity nor continuing outward conduct. That Greek word is “pleroma.”¹⁶ “Pleroma” is a noun, not a verb.¹⁷ It is used 13 times by Paul and, each time in the KJV, except here at Rom. 13:10, “pleroma” is translated “fulness.”¹⁸ Thus, the phrase “love is the fulfilling of the law” at Rom. 13:10 in the KJV can be more accurately translated, “love is the *fulness* of the law.” Accordingly, one Greek-English interlinear translates this phrase in Rom. 13:10 as “love [is] *fulness* therefore of [the] law.”¹⁹ A commentator observes, “Vs. 10, literally translated, reads ‘The *fullness* of the law, therefore, is love.’”²⁰

Paul is *not* saying that the “fulfilling” of the law occurs when love *motivates* one to *do deeds* of the law. Paul is saying here that the “fulness” of the law is simply the *love* operating inside the Christian, apart from any deeds of any kind that the Christian may or may not do, motivated by that love. Paul again has shifted focus, this time from a single “moral” *commandment of the law of Moses* pertaining to love, to *love itself*, without the *commandment of the law of Moses*.

Paul does not command that we keep the law of Moses. He does not command that we keep the “moral” commandments *of the law of Moses*. He does not command that we keep the commandment *of the law of Moses* found at Lev. 19:18, i.e., “[t]hou shalt love thy neighbour as thyself.” He does not command that we keep the Ten Commandments (1) as a matter of obligation to the law, (2) to be justified or saved, or (3) to please God. Instead, the law has been fulfilled, and stands permanently fulfilled, by the Christian who

¹⁵ The Greek word translated “kill” at this verse is “phoneuo,” which can also be translated murder and is so translated at Mt. 19:18. (George V. Wigram and Ralph D. Winter, *The Word Study Concordance* (Wheaton: Tyndale House Publishers, Inc., 1972) p. 789.)

¹⁶ Wigram & Winter, pp. 630-631.

¹⁷ Vine, II, p. 136.

¹⁸ Wigram & Winter, pp. 630-631. The other 12 times are found at Rom. 11:12, 25; 15:29; 1 Cor. 10:26, 28; Gal. 4:4; Eph. 1:10, 23; 3:19; 4:13; Col. 1:19; 2:9.

¹⁹ George Ricker Berry, *The Interlinear KJV Parallel New Testament In Greek And English* (Reading, Pa.: Handy Book Co., 1897; rpt. Grand Rapids: Zondervan Publishing House, 1994), p. 429. (Italics added.)

²⁰ Gerald R. Cragg, “The Epistle to the Romans,” *The Interpreter’s Bible* (Nashville: Abingdon Press, 1954), IX, p. 607. (Italics added.)

loves, “love” being an inner virtue produced by the Third Person of the Trinity in the Christian.²¹

What Paul teaches at Rom. 13, he teaches more briefly at Gal. 5:13-14. Those verses read: “(13) For, brethren, ye have been called unto liberty; only use not liberty for an occasion to the flesh, but by *love* serve one another. (14) *For all the law is fulfilled* in one word, even in this; Thou shalt love thy neighbour as thyself.”

The Galatian Christians were being wrongly taught by Judaizers that the Galatian Christians were required to keep the law to be justified. Here, at Gal. 5:13, Paul commands the Galatian Christians to do works of service motivated “by love.” Paul begins Gal. 5:14 using the word “For,” signaling an explanation to come. Paul’s explanation is that the law is fulfilled by “[t]hou shalt love thy neighbor as thyself,” i.e., by Lev. 19:18.

But Paul has not commanded the Galatian Christians *to keep the commandment of the law of Moses*, “[t]hou shalt love thy neighbor as thyself.” According to Paul, if persons, including Christians, *could* keep the commandments of the law, “Thou shalt love the Lord thy God,” “[t]hou shalt love thy neighbor as thyself,” and *all* the other commandments of the law, *perfectly* throughout their lives, then, and only then, would their compliance with “[t]hou shalt love thy neighbor as thyself” satisfy the law. For “cursed is every one that continueth not in *all* things which are written in the book of the law to do them.” (Gal. 3:10.)

Paul has not commanded the Galatian Christians *to keep the commandment of the law of Moses*, “[t]hou shalt love thy neighbor as thyself.” The commandment which Paul gives to the Galatian Christians is to serve one another “by love”; Paul knows that the *love* motivating that service has fulfilled the law.

The phrase “is fulfilled” at Gal. 5:14 is a translation of the Greek word “peplerotai,” which is a word in the Greek perfect tense.²² “Peplerotai” here and “pepleroken” at Rom. 13:8 are different forms of the same word.²³

Paul is teaching that the law of Moses has been fulfilled by the commandment of the law of Moses, “[t]hou shalt love thy neighbor as thyself.” But this is Paul’s explanation concerning why Paul, in the exercise of his apostolic authority, commands the Galatians to serve “by love.” Paul is not commanding compliance with the *commandment of the*

²¹ Moreover, love “*believeth* all things,” (1 Cor. 13:7, italics added), and this faith, as part of the fruit of the Spirit (Gal. 5:22) fulfills the righteousness of the law of Moses. (Rom. 4:1-12; 8:4; 9:30-32; Php. 3:8-9.)

²² Friberg & Friberg, p. 585.

²³ “Peplerotai” and “pepleroken” are forms of the Greek word “pleroo.” Wigram & Winter, p. 630. It should be noted that Jesus said at Mt. 5:17 that he came “to fulfil” the law. The word “fulfil” at that verse is another form of the Greek word “pleroo.” (*Ibid.*) Now, the Christian who loves has fulfilled the law.

law referring to love. Paul is commanding *love*, apart from the commandment of the law of Moses. Since the Christian who loves has fulfilled the law of Moses, there is no need for the Christian to tithe as required by the law of Moses.

iv. *Christians Are Required To Keep The Commandments Which God Gave To The Church, But Not The Commandments Of The Law Of Moses, Which Were Given To Israel.*

We have said that Christians are neither required nor encouraged to keep the commandments of the law of Moses as a matter of obligation to the law, to be saved or justified, or to please God. But this is not to say that there are no commandments of any kind that apply to Christians. God has given commandments to the Christian, but they are not commandments *of the law of Moses*.

Thus, Jesus said, “If ye love me, keep my commandments” (Jn. 14:15), and “He that hath my commandments, and keepeth them, he it is that loveth me: . . .” (Jn. 14:21). Paul wrote, “Circumcision is nothing, and uncircumcision is nothing, but the *keeping of the commandments of God*.” (1 Cor. 7:19, italics added.) He also wrote, “Furthermore then we beseech you, brethren, . . . that as ye have received of us how ye ought to walk and to please God, so ye would abound more and more. For ye know *what commandments we gave you by the Lord Jesus*.” (1 Thess. 4:1-2, italics added.) But nowhere does the Bible teach that the commandments Christians are to keep today are commandments *of the law of Moses*.

For example, the commandments *of the law of Moses*, “Thou shalt not commit adultery” (Ex. 20:14), “Thou shalt not kill” (Ex. 20:13) (which means, “Thou shalt not murder”²⁴), “Thou shalt not steal” (Ex. 20:15), and “Thou shalt not bear false witness . . .” (Ex. 20:16), do not apply to Christians. *But Christians are commanded by Christ* through His *apostles* not to commit adultery (1 Cor. 5:1-8; 6:9; Gal. 5:19-21), not to murder (Gal. 5:21; 1 Pet. 4:15), not to steal (Eph. 4:28; 1 Pet. 4:15), and not to lie (Eph. 4:25; Col. 3:9).

Similarly, the commandment of the law of Moses, “thou shalt love thy neighbour as thyself: . . .” (Lev. 19:18) does not apply to Christians, but Christians are commanded to love one another. Thus, Jesus said, “A *new* commandment I give unto you, that you love one another; as I have loved you, that ye also love one another.” (Jn. 13:34, italics added.) What need was there for a *new* commandment of love, if Jesus had intended Lev. 19:18 to apply to Christians? Similarly, Jesus said, “This is *my* commandment, That ye love one another, as I have loved you” (Jn. 15:12, italics added), and “These things *I* command you, that ye love one another.” (Jn. 15:17, italics added.) As we have seen,

²⁴ See footnote 15, above.

Paul commanded the Roman Christians to “love one another.” (Rom. 13:8.) Indeed, the commandment of *the law of Moses*, “Thou shalt love the Lord thy God with all thy heart, . . .” (Mt. 22:37) does not apply to the Christian. It is obvious, however, that Christians are commanded to love God. (Rom. 8:28; 1 Cor. 2:9; 1 Jn. 5:2.)

Moreover, Christians are commanded to not sin. (1 Cor. 15:34; Eph. 4:17-5:18; 1 Jn. 2:1.) Further, Christians are commanded to do good works. At Ephesians 2:10, Paul declared concerning *good works*, “For we are his workmanship, created in Christ Jesus unto *good works*, which God hath before *ordained* that we should walk in them.” (Italics added.) Similarly, Paul wrote at Titus 3:8, “This is a faithful saying, and these things I will that thou affirm constantly, that they which have believed in God might be careful to maintain *good works*.” (Italics added.) And again, at 2 Tim. 3:16-17, Paul said, “All Scripture is given by inspiration of God, . . . that the man of God may be . . . , thoroughly furnished unto all *good works*.” (Italics added.) Paul told King Agrippa at Acts 26:20 that Paul preached that people “should repent and turn to God, *and do works* meet for repentance.” (Italics added.) The writings of the apostles are full of commandments and teachings concerning Christian conduct. (Rom. 12-15; 1 Cor.; Gal. 5:13-6:10; Eph. 4:17-18; Col. 3:4-6.) But these are not commandments of the *law of Moses* which were given to Israel.

The commandments of the law of Moses do not apply to the Christian. However, obviously, some of the things which the Israelites were commanded to do under the law of Moses are things which Christians are now commanded to do based on the teachings of Christ, and His apostles, to the church. And some of the things which the Israelites were prohibited from doing under the law of Moses are things which Christians are now prohibited from doing based on the teachings of Christ, and His apostles, to the church.

By way of analogy, the law of Russia prohibits murder. But the law of Russia, given to the people of Russia, does not apply to those who live in America. It is not that murder is morally right; it is a matter of jurisdiction. *Russia's* law prohibiting murder will not apply to those living in America but, if I live in California, California's murder law will apply to me.

Similarly, the law of Moses prohibits murder (Ex. 20:13). But the law of Moses, given to the people of Israel, does not apply to Christians. It is not that murder is morally right; it is a matter of jurisdiction. The *Mosaic* law's prohibition against murder will not apply to Christians. However, the teachings of Christ, and his apostles, to the church will apply to Christians. (Gal. 5:21; 1 Pet. 4:15.)

The commandments of the *law of Moses* concerning tithing do not apply to the Christian. *And the teachings of Christ, and His apostles, to the church do not command tithing.*

v. *Christians Are Free To Keep The Law,
Not Perfectly Or From Obligation To The Law, And Not To Be Justified Or Saved, But
(1) To Perpetuate Jewish Lifestyle Or (2) To Not Offend Those Who Have That Lifestyle.*

We have concluded above that God does not require Christians to “keep the law” as a matter of obligation to the law, to saved or justified, or to please God. But does that mean that Christians cannot “keep the law” for any purpose?

At Acts 21, James asked Paul to “keep[] the law.” And, as we will see, James asked Paul to “keep the law,” not as a matter of obligation to the law, but *to practice Jewish customs and to not offend those in Jerusalem who practiced them*. For this reason, Paul complied with James’s request.

At Acts 21:20, James told Paul, “. . . Thou seest, brother, how many thousands of Jews there are which *believe*; and they are all zealous of the law[.]”²⁵ According to the KJV, *these were Jewish Christians who were still zealous of the law of Moses*. According to Acts 21:21, James told Paul that these Jewish Christians in Jerusalem had been *told* that Paul “teachest all the *Jews which are among the Gentiles to forsake Moses*, saying that they ought *not* to circumcise their children, neither to walk after the customs.” (Italics added.)

James proposed a solution. For the benefit of these Jewish Christians in Jerusalem, James told Paul that “We have four men” (Acts 21:23) taking a vow, and asked Paul to participate in a ritual ceremony. (Acts 21:23-24.) The fact that James said “We” indicates these four men were Christians.²⁶ The details of the ceremony make clear that this vow was part of a ritual under the law of Moses, perhaps a Nazarite vow. (See Num. 6:1-7.)

Importantly, James asked Paul to participate in this ceremony under the law of Moses so everyone would know that Paul “*keepes the law*” (Acts 21:23-24), i.e., that Paul did things *because they were specified* in the law. We should also note, however, that by asking Paul to “keep[] the law,” James did not, by that phrase, mean “keep[] the law” perfectly or as a matter of *obligation*, to be saved or justified, or to please God. And Paul complied with James’s request. Paul kept the law as one would keep local customs, to practice Jewish customs and to not offend persons in Jerusalem who practiced them. Paul complied, not for *God’s* sake or because God required or encouraged the keeping of the law to please *God*, but for the *sake of those in Jerusalem who practiced Jewish customs*, and to please *them*.

²⁵ The Greek here can, in the alternative, arguably be read to imply, not that there were thousands of Jewish *believers*, but that there were thousands of *unbelievers* among the Jewish believers. We base this discussion on the KJV translation.

²⁶ W. J. Conybeare and J. S. Howson, *The Life and Epistles of St. Paul* (Grand Rapids: Wm. B. Eerdmans Publishing Co., rpt. 1989), p. 573, fn. 2.

If Paul were in Rome, he would keep the law of Rome, where it did not conflict with God’s Word. When Paul was in Jerusalem, he would keep the law of Jerusalem, i.e., the law of Moses. This was in accord with what Paul taught at 1 Cor. 9:19-20 (NASB): “(19) For though I am free from all *men*, I have made myself a slave to all, so that I may win the more. (20) To the Jews I became *as a Jew*, so that I might win Jews; to those who are under the Law, *as under the Law though not being myself under the Law*, so that I might win those who are under the Law; . . . (22) To the weak I became weak, that I might win the weak; I have become *all things to all men*, so that I may by all means save some.” (Italics added.)²⁷

At this incident in Jerusalem, James was *not* disputing the teaching that Christians were free from obligation to the law of Moses. Earlier, James had agreed with Peter’s testimony at Acts 15 that “neither our fathers nor we” were able to bear the *yoke* of the law. The problem at Acts 21 was that the Jewish Christians in Jerusalem were hearing rumors that Paul had been teaching the Jews among the Gentiles to “forsake” the law of Moses. They were hearing that Paul was teaching this by telling Jews among the Gentiles that they should not circumcise their “children” (Acts 21:21) or keep Jewish “customs” (Acts 21:21), i.e., that the Jews should not do these things *even to practice Jewish customs*. What, therefore, the Jewish Christians in Jerusalem were hearing were rumors that Paul was teaching the Jews among the Gentiles to reject keeping the law for *any* purpose. These rumors were false and, to counter them, Paul complied with James’s request that Paul “keep[]” the law.

Therefore, it is clear that the phrase “keep the law” can be used with different meanings. First, the phrase “keep the law” can mean doing things because they are specified in the law, *with the sense that they are done as a matter of obligation to the law, and/or to be saved or justified*. When used in this sense, a person must “keep the law” perfectly. This seemed to be what Jesus meant when he asked the Jews, “Did not Moses give you the law, and yet *none of you keepeth the law?*” (Jn. 7:19, italics added.) Of course, the Jews kept the law in the sense that they did things because they were specified in the law. But the Jews did them under obligation to the law, and did not do them perfectly. Similarly, Paul wrote to the Galatians Christians at Gal. 6:13 (NASB), “For those who are circumcised *do not even keep the Law* themselves, but they desire to have you circumcised, that they may boast in your flesh.” (Italics added.)

Second, the phrase “keep the law” can *simply* mean doing things *because they are specified in the law*. Used in this second sense, the phrase “keep the law” does *not* mean

²⁷ At 1 Cor. 9:21 (NASB), Paul says, “to those who are without law, as without law, though not being without the law of God but under the law of Christ, . . .” As one commentator observes, “Among Gentiles [Paul] behaves as one who is *anomos* (not under Jewish law), but he is not thereby to be considered *anomos* (‘lawless = ‘godless, wicked’; cf. 1 Tim. 1:9), . . . [Fn. omitted.]” The Greek translated “not being without the law of God” (1 Cor. 9:21, NASB) literally means godless or wicked, not that Paul is subject to the law of God, that is, the law of Moses. Paul has just taught at 1 Cor. 9:20 that he is not under the law. (See also Rom. 6:14.)

that a person does things *as a matter of obligation to the law, and/or to be saved or justified*. Moreover, in this second sense, the phrase “keep the law” does *not* require that the things of the law must be done *perfectly*. One can “keep the law” in this sense simply to honor Jewish customs. When James asked Paul to “keep the law,” James used the phrase in this second sense. And Paul complied with James’s request.²⁸

Of course, Christians, like the first century Jewish Christians, are free to keep the law, not as a matter of obligation to God or the law of Moses, and not to be justified or saved, but merely as a matter of personal lifestyle and tradition. Christians are to honor God by their traditions and lifestyles (1 Cor. 10:31), but Christians are free to include or exclude the law of Moses as part of those traditions and lifestyles. For example, Paul wrote at Col. 2:16-17:

“Let no man therefore judge you in meat, or in drink, or in respect of an *holyday*, or of the *new moon*, or of the *sabbath* days: Which are a shadow of things to come; but the body is of Christ.”²⁹

He also wrote at Rom. 14:5-6:

“One man esteemeth one day above another: another esteemeth every day alike. Let every man be fully persuaded in his own mind. He that regardeth the day, regardeth it unto the Lord; and he that regardeth not the day, to the Lord he doth not regard it. He that eateth, eateth to the Lord, for he giveth God thanks; and he that eateth not, to the Lord he eateth not, and giveth God thanks.”

In short, God neither requires nor encourages Christians to keep the law of Moses as a matter of tradition or lifestyle but, if Christians do so, God will honor the *devotion to Him* with which they do so, just as He honors the devotion to Him of Christians who honor Him by their traditions and lifestyles but do not keep the law of Moses as part of them.

Therefore, Christians are free *not* to “keep the law” as a matter of obligation to the law. Moreover, Christians are free *not* to “keep the law” for any purpose. However, Christians, are also free *to* “keep the law,” when (without obligation to the law) they do

²⁸ We see another example of the difference between keeping the law as a matter of obligation to the law, and keeping the law, free from any obligation to do so, but doing so simply to avoid offending the Jews. When certain persons claimed that Titus, a Gentile Christian, was under an obligation to be circumcised based on the law of Moses, Paul refused to have Titus circumcised. (Gal. 2:3-5.) But when Paul elected to take Timothy, a Christian, with him on Paul’s journeys, Paul circumcised Timothy “because of the Jews.” (Acts 16:1-3.) Paul did so because Timothy’s father was a Gentile and his mother was Jewish, and Paul did not want to offend the Jews in the places to which he would travel. (See, similarly, in the context of paying tribute, Jesus at Mt. 17:24-27.)

²⁹ The new moon was a time for Mosaic sacrifices and offerings. (See, e.g., 1 Chr. 23:31; 2 Chr. 2:4.)

so (1) as a matter of personal lifestyle and tradition or (2) to avoid offending those with such a lifestyle.³⁰

III. *The Tithe In The New Testament.*

As we have seen, nothing in the Old Testament supports the claim that God requires or encourages Christians to tithe (i.e., give 10%). Neither Abraham's tithe, nor Jacob's vow to tithe, supports the claim. Moreover, the law of Moses concerning tithing does not, by its terms, require or encourage Christians to tithe. Indeed, the law of Moses, concerning tithing or anything else, does not apply to Christians.

Does the New Testament support the claim that God requires or encourages Christians to tithe?

The word "tithe" or "tithes" is found in only four locations in the New Testament: Matthew 23, Luke 11, Luke 18, and Hebrews 7. At Matthew 23, Luke 11, and Luke 18, it is Jesus who uses the term "tithe" or "tithes."

A. *Jesus And Tithing.*

At Matthew 23, Luke 11, and Luke 18, did Jesus require or encourage Christians to tithe?

As we have discussed, the law of Moses required that a person under the law keep it *perfectly* as long as the person lived. But God never expected unbelievers to be able to do so. Instead, God gave the law of Moses so that unbelievers might learn, from their continuing failure to keep the law perfectly, and from the resulting curse, guilt, and condemnation, that they were in need of a Savior. The "law was our schoolmaster to bring us unto *Christ*, . . ." (Gal. 3:24, italics added.)

Thus, as we will see, when Jesus referred to tithing at Matthew 23, Luke 11, and Luke 18, He was not teaching that Christians were required or encouraged to tithe. Instead, He was referring to tithing *under the law of Moses*. Moreover, Jesus was not requiring or encouraging *Christians* to tithe under the law of Moses. Instead, Jesus was expounding to *unbelieving Jews* the profoundly spiritual dimensions of the law they *self-*

³⁰ As an aside, 1 Jn. 3:4 is frequently cited to support the claim that Christians are still governed by the law of Moses and obligated to keep it. That verse reads: "Whosoever committeth sin transgresseth also the law: for sin is the transgression of the law." However, the words "transgresseth," "law," and "transgression" do not appear here in the Greek. (Berry, p. 612.) The pertinent Greek word here is "anomia." It is used 15 times in the New Testament, including twice here. Twelve times it is translated simply "iniquity" or "iniquities." Once it is translated simply "unrighteousness." Wigram & Winter, p. 55. Accordingly, the NASB translates these verses, "Everyone who practices sin also practices lawlessness; and sin is lawlessness." See also the Rheims New Testament: "Whosoever committeth sin committeth also iniquity; and sin is iniquity."

righteously claimed to keep. As we have seen, Jesus asked the Jews: “Did not Moses give you the law, and yet none of you keepeth the law?” (Jn. 7:19.) By pointing out the Jews’ hypocrisy and continuing failure to keep the mandate of the law, Jesus sought to drive the Jews, from righteousness by works of the law, to Himself. We see this first at Matthew 23:23.

1. *Matthew 23:23.*

At Mt. 23:23, Jesus said, “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.” Did Jesus here teach that He requires or encourages Christians to tithe?

First, Jesus’s statement at Mt. 23:23 was made, *not to Christians*, but to “scribes and Pharisees.” And this leads to the second point: at Mt. 23:23, Jesus was discussing tithing *under the law of Moses*.

There are several evidences from Mt. 23:23 that Jesus was discussing tithing under the law of Moses. The “scribes” administered the law of Moses; they engaged in the theoretical development of the law, taught it, and passed sentences in courts according to the law.³¹ The “Pharisees” were a strict sect of Judaism, and were its “enthusiasts.”³² Jesus said, “The scribes and the Pharisees sit *in Moses’ seat*.” (Mt. 23:2.) When Paul defended himself before King Agrippa, Paul could present no greater evidence of his pre-Christian zeal for the law of Moses under Judaism than to proclaim at Acts 26:5 (NASB): “. . . I lived *as a Pharisee* according to the strictest sect of our religion.”

Moreover, Jesus called the scribes and Pharisees, “hypocrites.” A hypocrite is a person who pretends to be someone the person is not. This presupposes some standard by which the hypocrite is governed, if only in outward appearance. The standard for the scribes and Pharisees was the *law of Moses*. And Jesus denounced their hypocrisy saying, “Woe unto you, scribes and Pharisees, hypocrites! for ye compass sea and land to make one proselyte; and when he is made, ye make him twofold more the child of hell than yourselves.” (Mt. 23:15.)

Jesus’s reference to a tithe of “mint and anise and cummin” was a reference to tithing *under the law of Moses*. Anise and cummin were *seeds* used as cooking condiments. Mint was also a condiment, an herb frequently used as a spice.³³ The scribes and Pharisees would have understood Jesus to be discussing tithing under the law of Moses.

³¹ Unger, “Jewish Scribes,” pp. 981-982.

³² Conybeare and Howson, p. 27.

³³ Unger, “Vegetable Kingdom,” pgs. 1133 (“Anise”), 1136 (“Cummin”), 1139 (“Mint”). See also, J. C. Trevor, “Mint,” *The Interpreter’s Dictionary Of The Bible* (Nashville: Abingdon Press, 1962), III, p. 392.)

It will be remembered that the *law of Moses*, Lev. 27:30, records: “. . . all the tithes of the land, whether of the *seed* of the land, . . . is the Lord’s: it is holy unto the Lord.” (Italics added.)

Further, Jesus told the scribes and Pharisees that they paid “tithes of mint and anise and cummin, and have omitted the *weightier* matters *of the law*, . . .” Thus, Jesus clearly implied that the “tithes of mint and anise and cummin” was a *less* weighty matter *of the law*, i.e., He clearly implied that he was talking about *tithing under the law of Moses*. Jesus never expected the Pharisees to be able to keep the law perfectly but, since they self-righteously claimed to keep it, He taught that they must not only do a less weighty matter *of the law of Moses*, i.e., pay the tithes of mint, anise, and cummin, but that they must do the *weightier* matters of the law of Moses as well.

A final evidence from Mt. 23:23 that Jesus was discussing tithing under the law of Moses is the fact that He pronounced “woe” to the scribes and Pharisees. This was because they would one day be judged and condemned by the law of Moses. It will be remembered that Jesus told the Jews, “Do not think that I will accuse you to the Father: there is one that accuseth you, even Moses, in whom ye trust.” (Jn. 5:45.) Hebrews states, “He that despised Moses’ law died without mercy under two or three witnesses[.]” (Heb. 10:28.) Therefore, Jesus told the Pharisees that “the publicans and the harlots go into the kingdom of God before you” (Mt. 21:31, 45), and He called the Pharisees “child[ren] of hell.” (Mt. 23:15.)

But Mt. 23:23 is part of a larger whole, and the chapter of which Mt. 23:23 is a part reflects that that verse pertains to the law of Moses. At Mt. 23:13-32, Jesus released an acidic attack on the hypocrisy of the scribes and Pharisees for their pretense to righteousness under the law of Moses. Mt. 23:23 is one of the seven declarations of woe in this set of verses.

If Mt. 23:23 teaches that Christians are required to tithe, that verse also teaches that Christians are required to tithe mint, anise, and cummin. The reality, however, is that Jesus did not, at Mt. 23:23, teach that He requires or encourages Christians to tithe. For, at that verse, Jesus was discussing tithing *under the law of Moses* and, as we have previously discussed, the law of Moses does not apply to Christians.

2. *Luke 11:42.*

At Luke 11:42, Jesus said, “But woe unto you, Pharisees! for ye tithe mint and rue and all manner of herbs, and pass over judgment and the love of God: these ought ye to have done, and not to leave the other undone.” Did Jesus here teach that He requires or encourages Christians to tithe? Lk. 11:42 is obviously similar to Mt. 23:23. So the discussion here is similar to the discussion of Mt. 23:23.

First, Jesus's statement at Lk. 11:42 was made, *not to Christians*, but to "Pharisees." Second, here at Lk. 11:42, Jesus was discussing tithing *under the law of Moses* as is evidenced by several facts. Of course, the fact that Jesus was discussing tithing under the law of Moses at Mt. 23:23, and the similarity between Mt. 23:23 and Luke 11:42, evidences that here, like there, Jesus was discussing tithing under the law of Moses. Moreover, the "Pharisees," as we observed, were a strict sect of Judaism and, with the scribes, sat "*in Moses' seat.*" (Mt. 23:2, italics added.)

Further, Jesus's reference to a tithe of "mint and rue and all manner of herbs" was a reference to tithing *under the law of Moses*.³⁴ The Pharisees would have understood Jesus to be discussing tithing under the law of Moses. Lev. 27:30, part of the *law of Moses*, records: ". . . all the tithe of the *land*, whether of the *seed* of the land, . . . *is the Lord's*: it is holy unto the Lord." (Italics added.) And a final evidence from Lk. 11:42 that Jesus was discussing tithing under the law of Moses is the fact that He pronounced "woe" to the scribes and Pharisees. This was because they would one day be condemned by the law of Moses.

But Lk. 11:42 is part of a larger whole, and the chapter of which Lk. 11:42 is a part reflects that that verse pertains to the law of Moses. At Lk. 11:37-54, Jesus attacked the hypocrisy of various adherents to the law of Moses for their pretense to righteousness under the law of Moses. Those adherents were Pharisees, scribes (Lk. 11:44), and lawyers (Lk. 11:46) under the law.

Lk. 11:42 no more teaches that Christians are to tithe than that verse teaches that Christians are to tithe "mint and rue and all manner of herbs." Jesus did not, at Lk. 11:42, teach that He requires or encourages Christians to tithe. At that verse, Jesus was discussing tithing *under the law of Moses*. However, the law of Moses does not apply to Christians.

3. *Luke 18:9-14.*

Luke 18:9-14 record Jesus as saying, "And he spake this parable unto certain which trusted in themselves that they were righteous, and despised others: Two men went up into the temple to pray; the one a Pharisee, and the other a publican. The Pharisee stood and prayed thus with himself, God, I thank thee, that I am not as other men are, extortioners, unjust, adulterers, or even as this publican. I fast twice in the week, I give tithes of all that I possess. And the publican, standing afar off, would not lift so much as his eyes unto heaven, but smote upon his breast, saying, God be merciful to me a sinner. I tell you, this man went down to his house justified rather than the other: for every one that exalteth himself shall be abased; and he that humbleth himself shall be exalted." Did Jesus here teach that He requires or encourages Christians to tithe?

³⁴ Rue was an aromatic plant. Unger, "Vegetable Kingdom," p. 1143 ("Rue").

First, Jesus here spoke a parable. Since it was a parable, the events he described did not actually happen, but were part of a story designed to illustrate a truth.

Second, Jesus spoke this parable, *not to Christians*, but to “certain which trusted *in themselves* that they were righteous, . . .” (Italics added.) But Christians are righteous only in the sense that their faith is *counted* for righteousness.

Third, here at Lk. 18:9-14, Jesus was discussing tithing *under the law of Moses* as is evidenced by several facts. Again, Jesus was speaking to “certain which trusted in themselves that they were righteous,” which suggests they thought they were righteous under the law of Moses. According to the parable, the Pharisee and publican entered the temple. As we have seen, the Pharisees were a strict sect of Judaism and, with the scribes, sat in “*Moses’ seat*.” (Mt. 23:2, italics added.) The temple was a site where worship occurred in accord with the law of Moses. According to the parable, the Pharisee “fast[ed]”; the Pharisees practiced the law of Moses, and fasted often. (Mt. 9:14.)

If Lk. 18:9-14 teach that Christians are required to tithe, those verses also teach that Christians are *required* (not simply encouraged) to fast, and to fast twice a week. At Lk. 18:9-14, Jesus did not require or encourage Christians to tithe, but, in a parable, quoted a Pharisee who said that he, the Pharisee, tithed. And, at those verses, Jesus was discussing tithing *under the law of Moses*. However, the law of Moses does not apply to Christians.

B. *Hebrews 7:1-10 And Tithing.*

Hebrews 7:1-10 record:

“For this Melchisedek, king of Salem, priest of the most high God, who met Abraham returning from the slaughter of the kings, and blessed him; to whom also Abraham gave a tenth part of all; first being by interpretation King of righteousness, and after that also King of Salem, which is, King of peace; without father, without mother, without descent, having neither beginning of days, nor end of life; but made like unto the Son of God; abideth a priest continually. Now consider how great this man was, unto whom even the patriarch Abraham gave the tenth of the spoils. And verily they that are of the sons of Levi, who receive the office of the priesthood, have a commandment to take tithes of the people according to the law, that is, of their brethren, though they come out of the loins of Abraham: but he whose descent is not counted from them received tithes of Abraham, and blessed him that had the promises. And without all contradiction the less is blessed of the better. And here men that die receive tithes; but there he receiveth them, of whom it is witnessed that he liveth. And as I may so say, Levi also, who receiveth tithes, paid tithes in Abraham. For he was yet in the loins of his father, when Melchisedek met him.”

Does the Book of Hebrews here teach that God requires or encourages Christians to tithe?

As we have discussed in part II.A., above, Hebrews 7 teaches that the priesthood of Melchizedek was superior to the priesthood of the Levites under the law of Moses. Hebrews 7 teaches this by pointing out that Melchizedek received tithes from Abraham, and Abraham was the father of the Levites, the priestly tribe under the law of Moses. Hebrews 7 also teaches that Jesus was a priest after the order of Melchizedek.

Hebrews 7:1-10 do not teach that God requires or encourages Christians to tithe. There are only two tithes referred to in these verses: the tithes Abraham gave to Melchizedek at Gen. 14:20, and the tithes which the sons of Levi took from the Jewish people. However, as we have seen, Gen. 14 does not support the claim that God required or encouraged Abraham to tithe. Moreover, the tithes which the Levites took were taken pursuant to the law of Moses and, as we have seen, the law of Moses does not apply to Christians.

IV. *Christian Giving.*

As mentioned, the purpose of this essay has been to examine the issue of whether Scripture requires or encourages Christians to tithe (give 10%) to the church. The essay has presented Scriptural evidence that God neither requires nor encourages Christians to tithe. Although there are many fine works that discuss principles of Christian giving, it is appropriate to close by considering some of those principles.

Of course, the New Testament does teach Christian giving. Christians have a responsibility to give money to those who teach the Word of God. Paul told the Galatian Christians: “Let him that is taught in the word communicate [Gk: share] unto him that teacheth in all good things.” (Gal. 6:6.)

Moreover, Paul teaches at 2 Cor. 9:6-7, “But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver.”

The verses in 2 Cor. 9:6-7 are important for a number of reasons. First, these verses teach that Christians are not to give grudgingly. Second, Christians are not to give “of necessity.” The NASB reads: “under compulsion.” In fact, we should note that to teach that the law of Moses *requires* Christians to tithe (give 10%) *is to violate Scripture, i.e., 2 Cor. 9:7.* To teach that the law *requires* Christians to give 10% is to teach that, “of necessity,” Christians are to give 10%. To teach that the law *requires* Christians to give 10% is to teach that Christians are to give “under compulsion.” *The requirement of the*

law of Moses becomes the “necessity” and the “compulsion.” Third, Paul makes clear that Christians are to give as *they purpose in their hearts*.

What Paul wrote at 2 Cor. 8:12 is also pertinent to the topic of Christian giving. There, Paul said, “For if there be first a willing mind, it is accepted according to that a man hath, and not according to that he hath not.” Christians need not be troubled with thoughts that they do not have enough from which to give. If the giving results from a willing mind, it is accepted based on what we have, and God does not focus on what we do not have.

1 Cor. 16:2 is also pertinent. When, during his missionary journeys, Paul collected money for the benefit of the Jerusalem church, he taught at that verse, “Upon the first day of the week let every one of you lay by him in store, *as God hath prospered him, . . .*” (Italics added.) That is, the Christian is to *consider his or her financial circumstances* when giving. Giving according to these Scriptural principles, and as each Christian purposes in his or her heart, helps to assure that our giving is “a fragrant aroma, an acceptable sacrifice, well-pleasing to God.” (Phil. 4:18.)