

# BIBLICAL ECONOMICS TODAY

Vol. IV, No. 4

© Institute for Christian Economics, 1981

August/September, 1981

## THESIS ON TITHING

by James B. Jordan

In 1979, Ross House Books (P. O. Box 67, Vallecito, CA 95251) brought out a book by R. J. Rushdoony and E. A. Powell entitled *Tithing and Dominion*. This fine book abounds in useful and penetrating insights, and well sets forth one particular viewpoint regarding the tithe in Scripture.

During the last several years, I have also been studying and wrestling with the Biblical material regarding the tithe. I have come to a number of conclusions which are at variance with those presented in *Tithing and Dominion*. In the interest of furthering the cause of Christian Reconstruction, I am here making available to a wider audience my own lines of reasoning. Further work needs to be done in this area, I am sure, and it is as contributions to that larger discussion that both *Tithing and Dominion* and this essay of mine should be regarded.

Contrary to the impression of some, the Christian Reconstruction movement does not have a "party line," except for a commitment to the careful study and application of every jot and tittle of Scripture. Rushdoony's monumental *Institutes of Biblical Law* should not be regarded as the last word on all the subjects it takes up. To take the book that way would be to violate its very purpose, which is to set out first principles, or "institutes." Rushdoony invites us to a discussion, and this essay, in that it differs at some point from Rushdoony's own (initial) conclusions, is a contribution to that discussion.

To anticipate my own conclusions, let me say here that I see in Scripture **only one tithe**, and that in normal circumstances that tithe should be **administered by the elders of the local churches**. Powell and Rushdoony see three different tithes in Scripture, and do not see the local elders as the primary administrators of the tithe.

To save space, and to enable the reader better to come to grips with the specific points involved, I have written this essay as a series of numbered propositions, each of which is open for debate. By no means have I attempted to cover all aspects of the tithe; indeed, the many valuable insights in *Tithing and Dominion* are not reproduced here. The reader is encouraged to obtain a copy of that book for himself or herself, and read it in conjunction with this essay.

### The Melchizedekal Tithe

1. The Old Covenant was a provisional administration of grace and law, while in the New Covenant the kingdom of God and the law of God are established **definitively** (Rom. 3:31). The Cultural Mandate was restricted under the Old Covenant (Gal. 4:1ff.), but fully republished in the New. The restrictive nature of the Old Covenant was due to the fact that the Spirit was not yet given, because Jesus was not yet glorified, and thus power for dominion was limited (John 7:38,39).

2. Part of these restrictions was a system of laws which kept the people closely tied to an **agricultural economy**. The Old Covenant laws of tithing are couched in this framework, and they cannot directly be applied to all New Covenant situations.

3. Moreover, the Levitical tithe system was intimately tied to the **sacrificial system** and the **centralized sanctuary** of the Old Covenant. The Levitical tithe system is, however, both preceded and succeeded by the Melchizedekal tithe system (Heb. 7).

4. **The Melchizedekal tithe system is permanently obligatory.** Abraham paid tithes (10%) to Melchizedek, and all the true sons of Abraham (Rom. 4, Heb. 7) will also pay the tithe to the greater Melchizedek, Jesus Christ. In return for the tithe, Melchizedek gave Abraham bread and wine. No one who refuses to pay a tenth to Christ should be given the bread and wine of the Lord's Supper (Gen. 14:18-20).

5. The Melchizedekal priestly order was connected to **sonship**, especially the privileges of the **firstborn**. God very meticulously superseded the Melchizedekal order with the Levitical order in Numbers 3. Thus, the Melchizedekal order always underlay the Levitical order throughout the Mosaic period. The Levitical tithe, then, is an extension and specification of the Melchizedekal tithe.

6. The Melchizedekal order was typologically reasserted in the **Davidic Covenant** (2 Sam. 7), which spoke of the king as a son. Psalm 110 and the book of Hebrews must be understood in the light of the Davidic Covenant. Again we see the Melchizedekal order as the foundation for the Levitical, especially as the Davidic kings supported and reformed the Levitical system from time to time. Indeed, the plans for the Temple and the building of the Temple were not given to and accomplished by the Levitical priests, but by the Davidic Kings. (See 1 and 2 Chronicles.)

7. The fact that the Levitical tithe is built on the Melchizedekal means that an examination of how the Levitical tithe functioned in the Mosaic period can provide useful pointers as to how the fully established Melchizedekal tithe should be used in the New Covenant period.

### The Levitical Tithe

8. Because of the restrictions on the cultural mandate, and because of its typological nature, the Levitical tithe is always spoken of in terms of the **agricultural year**. The tithe is seen as collected annually, and given to a centralized church order. In the New Covenant, the tithe is given to local churches, and the emphasis is on **weekly** rather than annual contributions (1 Cor. 16:2).

9. Of course, agriculturalists and self-employed persons may

earners, however, should tithe on their paychecks as they arrive, weekly if possible.

10. The stress in 1 Cor. 16:2 on laying aside the tithe on the first day of the week gives a New Covenant focus to the first-fruit offerings of the Old Covenant. Powell has some good remarks on this in *Titling and Dominion*. The time-honored custom of **paying the church before paying anything else** is based on this.

11. How many tithes were there? Deuteronomy 14:23 and 12:17 speak of a tithe on "grain, new wine, and oil." Leviticus 27:30, 32 speaks of a tithe on seed, fruit, and animals. If we take these as two different tithes, we should notice that they do not overlap. Together they do not constitute 20% of the whole.  $[.10(a + b) + .10(c + d) = .10(a + b + c + d)]$  Thus, the total tithe remains at 10%.

12. More likely, however, these specifications should not be taken to mean different tithes, but **different aspects of the one tithe**. We must beware of an overly nominalistic hermeneutic, which assumes that because different terms are used for the same thing, different things are in fact meant. Leviticus 27 is concerned with vows and their redemption, and the tithe is here seen as a form of vow (cf. Gen. 28:20, where Jacob's tithe is seen as a vow). The fact that Numbers 18 speaks of the tithe as going to the Levites does not contradict Deuteronomy 14:22-29, which tells us that the tithe was used to finance participation in the feast before being turned over to the Levites. The expression "grain, new wine, and oil" is used in Deuteronomy 7:13 as significant of all the blessings of the land.

13. The term 'poor tithe' to refer to the command in Deut. 14:28, 29 is a misnomer. The money was given to the **elders of the gate**, which today are the elders of the local churches (1 Cor. 6:1-5). They determined its use. Part of it went for the poor, but part also for the salary of the local Levite.

14. Contrary to popular ideas, Levites were found in the towns of Israel as teachers in proto-synagogues. Worship was conducted every sabbath and new moon (Lev. 23:3; Deut. 18:6; Jud. 17:7; 18:30; 19:1; Neh. 10:37f.). **The third-year tithe was, then, not a poor tithe, but a local as opposed to a national tithe.**

15. In the New Covenant, since there is no longer any central sanctuary, all tithes go to the "elders of the gate." **We are in a perpetual third-year tithe situation**, until God's great seventh year comes at the Last Judgment. A study of the third-day and third-year concept in the Bible will reveal that just as Christ arose on the third day, we are living in the third day until the seventh day arrives. (Gen. 22:4; 42:18; Ex. 19; Num. 19; Hos. 6:2; Jonah 1:17)

16. Under the Old Covenant, in the first and second years the people took their tithes to the sanctuary to celebrate the Feast of Booths (cf. Deut. 14:22-27 with 16:13-14). They used the tithe to finance their participation in the feast. What was left over, the larger portion by far, was given to the **national Levites**.

17. In the third year, the people took part of their tithes to the sanctuary to celebrate the Feast of Booths (Deut. 26:14), and then returned to their locales, depositing the remainder of the tithe with the elders of the gates.

18. During the year, as various crops came in, and as various animals gave birth to their firstborn, the tithe and firstborn offerings would be laid up. These were apparently delivered in the festival of the seventh month, the Feast of Booths. Cf. 2 Chron. 31:7.

19. The tax of the firstborn was also used first to help finance participation in the Feast of Booths, and then the remainder given to the Levites (Deut. 14:23 + 15:19-20).

20. The **Love-Feast of the New Covenant** corresponds to participation in the **Feast of Booths** (1 Cor. 11:33f., Jude 12). Some churches have occasional Love-Feasts (Agapes, or covered dish meals). Others have them monthly (new moons) or weekly. It is appropriate to use the first part of one's tithe to pay for the dinner you

bring to these suppers. The poor, of course are to be sponsored by the well-to-do.

21. Ordinarily, **the tithe went to the Levites**. The New Covenant affirms that all the Lord's people are Levites (Deut. 33:9 + Matt. 10:35-37, etc.). This does not mean that the Old Covenant people, under the provisional administration of law and grace, were not also priests. Indeed, the Levites came into being as substitutes for the firstborn of all Israel (see #5 above), so that foundationally every household in Israel was a priestly community. What this means is that **the Levites were ecclesiastical specialists**, called to special office.

22. The Biblical view of special office is neither democratic nor aristocratic. Every Christian has the general office. The rationale for special office is in terms of gifts and in terms of the need for good order (1 Cor. 12; 14:40), not in terms of priesthood in any pagan (aristocratic) sense. In times of distress, any general officer may teach, baptize, and administer communion (cf. Ex. 4:25).

23. The tithe went to the Levites because they were ecclesiastical specialists. The elders of the gate **governed** the use of the synagogue's money. Churches which distinguish between preacher-teachers and ruling elders have an analogous system today.

24. The Levites tithed to the high priest and his family (Numbers 18). Analogous to this, since the high priest was the high court of the church (Deut. 17:8-13), there is a place for a tithe of the tithe to be passed from the local church to larger courts for their purposes.

25. The **local tithe** was administered by the elders for two purposes: the salary of the synagogue Levite and care for the poor (including the widow, fatherless, and alien). The **national tithe** was used by the Levites for a number of purposes, principally educational or cultic in character. An examination of these will show us what the tithe should and should not be used for today.

26. In my earlier essay on the Biblical Head Tax, I showed that the expenses connected with maintaining the Temple were met by non-tithe money. The sacrificial system was not maintained solely by the tithe, and so the use of the tithe under the Old Covenant cannot differ greatly from its proper use in the New.

27. Part of the tithe did, of course, go to **maintaining the sacrifices**, offered daily, sabbatically, monthly, etc. We might think the church needs less money today since it no longer has this expense. In the New Covenant, however, there is a great expense connected with **missions** which was not present in the Old Covenant. In the Old Covenant, God located His people at the crossroads of the world, and brought the world to the church. In the New Covenant this is reversed, and money is needed for missions.

### Education

28. It is frequently remarked that one of the duties of the Levites was education (Lev. 10:11; Deut. 17:18; 31:9-13; 33:10; 2 Chron. 17:7-9; Neh. 8:9). It is clear from these passages that this education was **training in the Word of God**, not in other matters. Unfortunately, this all-important point has been obscured.

29. Reformed philosophy has in the twentieth century picked up on a shibboleth called 'sphere sovereignty.' Supposedly, life is divided into a series of separate spheres, one of which is the sphere of education. This pattern of thought has led and continues to lead to confused practices across the Reformed world in the area of education. There is, in fact, no such thing as a 'sphere of education'; rather, education is simply the training arm of each aspect of life.

30. Training of small children in the **basics of life in a given culture** is not the duty of the church (Levites), nor of some "school sphere." It is the duty of parents, and is to be financed by parents. To use the tithe for this purpose is to rob God. The tithe is for education in the law-Word of God, not for teaching small children to color, read, write, and add. Mothers and fathers took care of this

task in Israel, and if they deputize the task to teachers, it is to be a free contractual arrangement, not the business of the church.

31. Powell argues (p. 106f.) that children do not belong to parents, but to God, and so the tithe should be used to educate small children. This is not a sound argument, because it is true of everything. Everything belongs to God, including my own private business; therefore, I may use the tithe to build up my private business. Not so. God has instructed parents to educate children, not only in the basics of life but also in theological and religious matters (Prov. 1:8; 6:20; 31:1; Ex. 10:2; 12:26; 13:8; Deut. 4:9; 6:7, 20f.; 32:7, 4, etc.). Thus, under normal circumstances, not even the religion class in a grade school should be paid for by the tithe. It is the parents' job. [On the subject of children's education in Israel, see Roland de Vaux, *Ancient Israel* (New York: McGraw Hill, 1965), pp. 48ff. De Vaux is a liberal, and is often untrustworthy. These few pages, however, simply summarize Biblical information.]

32. A second aspect of education is **education in a calling**. This is the duty of the family and also of the individual himself (herself). Again, it is robbing God to use the tithe for this purpose. A man's family might help him with college, and there is always room for charity, but it is not the business of the tithe to finance education in carpentry, medicine, or French literature. Christian colleges should not be financed by the tithe.

33. A third aspect of education is in the sphere of the state. Military schools have a place, but not financed by the tithe.

34. The fourth form of education is education in the **law-Word of God**. This was the duty of the Levites and of the church today. This is what is to be financed by the tithe. At the high school and college level, religion classes may be taught by professional "Levites," and their salaries probably should be paid for by the church and the tithe. This would be analogous to the way the state pays the salary of R.O.T.C. instructors. In some countries, various churches sponsor theological colleges on the campuses of secular universities.

35. Remember, however, that **the tithe also goes for the poor**, and paying the tuition for a poor child to go to a Christian school is entirely appropriate. Education in a calling was accomplished by apprenticeship in the ancient world, and the poor were trained by becoming temporary indentured servants (Deut. 15:12-15). Thus, the tithe probably should not be used to help poor college students, though gifts over and above the tithe are entirely proper. Seminary students (future "Levites") should be sponsored by the tithe. Only in this way will older, more responsible family men be enabled to receive professional theological training.

36. Remember also that in times of persecution many functions must "hide" under the church. In the United States today, it may be necessary for some Christian schools to declare themselves as part of the ministry of a local church in order to avoid persecution by the secular state. This temporary measure is not, however, normative.

37. One result of throwing grade school education wholly on the purses of parents is that Christian schools will not have as much money. Is this really a problem? Rushdoony has pointed out that education has a Messianic function in our society (*The Messianic Character of American Education*, available from Thoburn Press, 11121 Pope's Head Road, Fairfax, VA 22030). As a result of this salvation function, vast and unnecessary amounts of money are poured into education. **Christian schools, having a more limited and proper role in life, should be less expensive and smaller than Messianic schools.** There is much in the Messianic curriculum which need not be in that of the Christian schools.

38. To take one example, experimental science. Science in the Christian school should take the form of naturalism, study of the "ways" of animals, building on the proverbs and observations of Solomon. Experimentation and dissection are specialized and

technical studies, and have more to do with education for a calling than education for whole life.

### Medicine

39. Because of the involvement of the Levites in the cleansing rituals of the leper (Lev. 13,14), it has sometimes been maintained that medicine is a proper use of the tithe. In the Bible, however, there is a difference between sickness as such, which is "healed," and leprosy, which is "cleansed." A woman on her period is unclean, but not sick. A child with measles is sick, but not unclean. A leper is both sick and unclean. Uncleanliness is "ceremonial" in nature, not medicinal.

40. Most "medicine" in Scripture is **preventative**, a side benefit of the "ceremonial" law, and still instructive for us today. Childbirth and general care of the sick was accomplished by midwives and other semi-professionals within the community. There is really no reason to see the Levites as a class (in part) of professional healers. Medical care should be under free enterprise, and its expenses covered by insurance policies, as we have it today.

41. Care for the poor, in the area of medicine and health in general is, of course, a proper use of the tithe.

### Advisors to the State

42. The Levites in Israel served as advisors to the state (Deut. 17:9, 18) and they sat in on court cases to help render judgments by giving professional advice concerning the Law of God (1 Chron. 23:4; 26:29-32; 2 Chron. 19:8-11). They were the closest thing to a professional lawyer class that existed in Israel, for they were experts in the law of God.

43. Thus, the tithe should be used to maintain a **corps of professional theologians and legal experts**, as well as educators. The church must ever advise the state regarding its duties before God. Rightly do the confessions of the Reformation state that the civil magistrate has the power to call church synods to advise him.

### Worship

44. The Levites were **professional musicians** within the church. Worship in the Bible centers around teaching, the sacraments, and the response in singing and dancing. The Bible shows us that it is God's will for his people to be trained in proper worship, and to be led by skilled professionals (1 Chron. 15:16-24; 25:1-7; Ps. 149:3; 150:4). This use of the tithe is almost completely overlooked by the conservative and platonic Reformed and fundamentalist churches. The result has been the secularization of music and the reduction of dance to an exclusively erotic function, and the fragmentation of life; not to mention the fact that people don't know what to do with themselves on the sabbath. The reintroduction of wholistic worship to our dying churches will take time, but it is part of the work of the tithe to pay for it.

### The Foundation of Society

45. The purpose of the tithe, in sum, is to provide the financial underpinning for the foundational work of society. As such, it finances Christian reconstruction. Society is founded and reconstructed only on the basis of the forthsetting and implementation of the Word. As Powell and Rushdoony splendidly point out, the **capitalization of all of life** is made possible when the tithe is properly paid and directed.

46. The tithe finances the reconstruction of society indirectly, through the proclamation of the Word. This is the meaning of Judges 17:21. **All the disorders in society arose because the Levites were not doing their job.** Every man did that which was right in his own eyes because the Levites were not keeping society conscious of the nearness of the presence of the King (the LORD) and of the

demands of His law. They were seeking evil riches (Jud. 17). They did not love the people as Christ loves the church, willing to sacrifice themselves for the bride (Jud. 19). As a result, the people were in open violation of the laws pertaining to the love of God (Jud. 17) and of the law pertaining to the love of the neighbor (Jud. 19, 21).

47. Thus, the use of the tithe to pay for the work of the church does not compromise its social use; rather, it constitutes its indispensable social character. Training in the Word and the response of worship are together the bottom line of civilization. Christian Reconstructionists tend to forget this because of our interest in social issues and our antipathy to the error of pietism. A careful reading of Reconstructionist literature, however, will disclose that **the rebuilding of the church has always been held out as the first work of civilization**. Without the forthsetting of the Word, nothing can be accomplished.

48. The confrontation of God with Pharaoh was precisely over the issue of worship (Ex. 3:18; 4:23; 5:1-3; 8:1). So was the confrontation at the time of the Reformation and the Puritan confrontation with the state church a century later. **The tithe finances social renewal by financing special worship in all its fullness**. People who sing and have memorized the psalms, for instance, are equipped to conquer the world.

49. I cannot go into it here, but the reader should be apprised of the fact that **the central religious disposition of any civilization is revealed in its sacramental theory**. The fact that great religious movements and wars were fought out over transubstantiation, the Real Presence, and theories of baptism—this seems very strange to modern secular man. If we were not so blind to the foundations of our own culture, however, we would realize that **the question of how God makes Himself known, and whether He can be controlled, is the central question of civilization**. Eastern Orthodoxy believes that the world is kept in existence by the proper recitation of the liturgy. Roman Catholicism believes that the world is kept in existence by the perpetuation of the substitutionary dying of Christ. Calvinists believe that the world is kept in order (not in existence) by the work of the Spirit, Who cultivates obedience to the Law and Who makes Christ specially present at His sacraments. Baptists have no theory of social order, for they have taken Western nominalism to its extreme of almost total individualism; for them the sacraments are mere symbols.

50. The reconstruction of society means that foundational attention must be paid to the **reconstruction of worship**. Hard thinking must be devoted to architecture, building churches that can accommodate true love feasts, orchestras and choirs, sacramental worship in the round, and even places for sacred dancing. Work needs to be done in music, training in psalm singing and chanting, the development of competent choirs and orchestras, writing music truly worthy of the worship of God (as opposed to the cheap junk of the last century or so). The development of **a professional class of theologians and Biblical lawyers**, who can speak to the legal questions of our day and retrain our civilization in the Word of God, is also a task of the tithe. And of course, the general care and retraining of the poor and helpless is a task of the tithe as well.

#### **Should the Tithe always go to the Church?**

51. Because of the incredible failure of the church in our day, it is very easy to make a case for giving the tithe to parachurch

organizations (non-sacramental teaching orders). I believe that the question here must be approached with care. My thesis is that the **elders of the gate** (the local church) should in normal healthy times administer the tithe, and they may use it in part to support various agencies; but that in times of apostasy the tithe must go to the Lord, and this may mean giving it to non-sacramental teaching organizations.

52. It will not do to say that the general office of all believers means that the tithe may be given wherever the individual wants. Nor will it do to say that the special office in the church is to be given the tithe under any and all circumstances. Rule in the church, including the disposition of the tithe, is representative or covenantal. Ordinarily, **the elders of the gate (church) should determine the disposition of the tithe**. Members should not try to designate where their tithe is to be used. They may, of course, give gifts above the tithe for certain purposes.

53. When the special officers in the church apostatize, or become so delinquent that the general officers (members) come to believe that the tithe properly should be redirected, then the **power of the general office** comes into play. Of course, ideally what should happen is that the true Christians should form a true church, and direct their tithes there. This is not always possible, and people rightly choose to give part of their tithe to the local church and part of it to faithful prophetic organizations outside the strict parameters of any particular church.

54. **The tithe goes to the Lord** (Lev. 27:32; Mal. 3:8). When a church ceases to set forth the law of the King, to make present the reality of the Lord, we are obliged to cut off giving it the tithe. To give the tithe to apostates is to rob God. Thus, in some seasons of the history of the church, the tithe will need to go to parachurch institutions, but only because these are really more fully Levitical than the so-called church itself.

55. Sometimes 2 Kings 4:42-44 is pointed to in this regard. The people evidently brought the tithe to the prophets in Northern Israel. This is interpreted as due to an apostasy on the part of the Levites. While I think that this situation is roughly analogous to what has been set forth in #'s 53 and 54 above, it is not as parallel a situation as it might seem. Northern Israel was cut off from Jerusalem and the central Levitical work. It was a separate nation. Many if not most of the Levites migrated from Northern Israel to Judah. **The prophets and the schools of the prophets were simply the churches of Northern Israel**. Of course, they were not the national church, for the officially approved cult of Northern Israel was calf worship, Baalism. The prophets formed a **remnant church**, not a parachurch organization.

56. It was the elders of the gate who directed the local tithe to the poor and to the local Levite (Deut. 14:28f.). Similarly, in early America, the churches contributed part of the tithe to support the American Tract Society, the American Bible Society, and various other tithe-agencies, such as those dedicated to missions among immigrants. As the churches became more institutional and less evangelical, local churches were expected to give only to denominational benevolences. With the splitting of the traditional and now apostate churches in the early years of the twentieth century, the fundamentalistic groups frequently returned to the practice of supporting "parachurch" tithe agencies. Thus, God's general principles have been applied in varying ways due to circumstances.