

The Doctrine of Tithing

Modern Applications of Tithing to Taxation

Taken from Lesson #143 in the **Basic Exegesis Series** ([HTML](#)) ([PDF](#))

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We need to keep the dispensations separated in our minds; furthermore, some doctrines have been misrepresented over the years.

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1. The Hebrew word here is: ma'āsêr (מַאֲסֵר) [pronounced *mah-guhs-AIR*], which means *tenth part, tithe, payment of a tenth part*. Strong's #4643 BDB #798. There are several related Hebrew words.
2. Pre-Mosaic occurrences: A system of giving:
 - a. In this passage, Abraham gives a tenth to Melchizedek, which we can reasonably see as spiritual giving (although there is very little discussion of what this means). Gen 14:19–20 Heb 7:2, 6
 - b. Jacob promised to give a tenth, although it is unclear to whom this would be given (he promised to give this to God). Gen. 28:20–22
3. For Priest-nation Israel, during the Age of Israel, a tithe was income tax for both believers and unbelievers. All people of Israel paid tithes; yet, it is reasonable to suppose that not all Israelites were believers in Jehovah Elohim.
4. There was no graduated system of taxation in Israel; the percentages here were applied straight across the board, whether you were rich or poor.
5. Categories of tithing:
 - a. The people of Israel gave a tenth of what they had for the maintenance of the tribe of Levi. The Levites were given this rather than land. The idea

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- was, they had their inheritance with God. Lev. 27:30 Num. 18:21, 24
- b. Israelites set aside 10% of their new crops and animals to take with them to the feast days. So these things were not given to some outside entity, but set aside as God's, so to speak, and eaten outside of their own city limits, in whatever city God had them gather. Deut. 12:17–19 14:22–27 2Chron. 31:5
 - c. There was a tithe, also, every third year for the Levite, the foreign resident, orphans and widows. Deut 14:28-29
 - d. In addition to this, when crops were harvested, a portion of the field was to be left unharvested so that the poor could come and harvest these crops themselves.
 - e. So, altogether, because Israel was a priest-nation to God, it paid 13⅓% in taxes and an additional 10% was set aside to be consumed by the family itself out of town on feast days (this could almost be called a vacation fund).
 - f. This is how Israel functioned when not under a king, which was the first 400 years of Israel's existence. When a king was on the scene, the taxation was less well-defined, as the king had to be paid for, along with a standing army. Although this certainly could have been subsidized, in part, by the conquering of other nations and collecting tribute from them; there is an indication that Solomon, with all of his building projects, put a very difficult burden on the people (meaning that, he taxed them excessively). 1Kings 12:3–11 2Chron. 10:10–11
6. In addition to tithing, there was free will (spiritual) giving. Lev. 22:18 Deut. 12:17
 7. Therefore, Old Testament tithing was more closely related to taxation and a vacation fund rather than to free will giving (which, again, was a separate category).
 8. Because Israel was a priest-nation to God (it represented man to God), refusing to tithe was equivalent to robbing God. Mal. 3:8, 10
 9. The New Testament references to tithing refer to the legalism of the pharisees, as they simultaneously ignored to the justice, compassion and doctrine of God. Matt 23:23 Luke 11:42
 10. In the Church Age, we are no longer under the Mosaic Law, but under grace. John 1:17 Rom. 6:14 2Cor. 3:6
 11. We all should to pay our taxes, regardless of whether we think they are fair or not. Matt 22:17–21 Mark 12:13–17 Rom. 13:7
 12. Tithing is not a part of New Testament giving. 1Cor 16:1-2 2Cor. 8–9
 13. The basis for giving is not tithing, but giving from a generous soul, in both the Old and New Testaments. Prov. 11:24–26 2Cor. 8:1–3 9:7–12

References:

<http://www.swordofthespiritbibleministries.com/images/simplelists//NOTESSZ/Tithing.pdf>

<http://www.biblelife.org/tithing.htm>

<http://phrasearch.com/Trans/DBM/setup/Genesis/Gen086.htm>

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We are able to learn from what we find in the Old Testament, even if we do not apply it directly.

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1. There is an ideal tax rate. This does not mean that we rebel against a tax rate that is too low or too high, but that a nation functions best within certain parameters.
2. Art Laffer, economic advisor to Ronald Reagan, gave us the Laffer curve, which simply explains that, the best tax rate is somewhere between 0 and 100%. At the 100% tax rate, the government will get nothing, because no one will work; and at 0%, the government will get nothing. The application of Calculus tells us that there is a maximum somewhere between 0 and 100%. Furthermore, as you get closer and closer to 100% (or to 0%) the tax revenue becomes less and less. For those who understand such curves, this does not mean that the number right in the middle, 50%, is the ideal tax rate—it is not.
3. That a tax rate can be too high is found in 1Kings 3–11, where those who grew up with Rehoboam, Solomon’s son, came to him and complained of the excessive taxation of Solomon. Part of the reason that God the Holy Spirit placed this in the Bible was to indicate that a government can pile on too much by way of taxes. Over and over, we find the Bible speaking to both sides of an issue or to both sides of a controversy: the Bible speaks to the rich and the poor, to the slave and the slave owner, to the employee and the employer, to the government and to its citizens.
4. We have, by trial and error, seen our own country’s economy function best under certain percentages. We have seen government spending (related to taxation) have an effect upon the economy. In the past, when government spending was held at 16–18%, we tend to have a very prosperous economy. However, at 25% spending, where we are now (I write this in July of 2011), we have an economy which is growing very slowly and appears as if it may stall out at any time.
 - a. People falsely argue that we had a 90% tax rate for much of our history, but that is not strictly true. For the very, very rich, they paid 90% of their income to the government after a certain point. That is (and I do not know the actual numbers here), once they made \$1 million, then 90% of their earnings after that million went to the federal government (again, I do not know the exact number of when the 90% kicked in).
 - b. Associated with this were great tax breaks for these same people, many of which are still available today. They could develop some sort of a non-profit organization of foundation, give massive amounts of money to that organization, and that organization, in turn, would have to give about 4% of their total monies to whatever they were dedicated to doing. The rest

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could be eaten up in expenses and remuneration, even to the person donating his money to this tax-sheltered foundation. Michael Moore, the very liberal film maker, has one of these which is related to film making, so that he does not have to send so much of his money to the government.

- c. Many people simply did not work past a certain tax bracket. Ronald Reagan would often do just 2 films a year, even if offered more work. His salary for the 3rd film would end up going mostly to the government, so why work? This is one of the reasons that President Reagan cut tax rates to about half of what they were—he knew that he himself, as a liberal, would not work in order to send most of that money to the government. Therefore, high graduated tax rates essentially reduced productivity.
5. That a tax rate which is too high and a government which spends too much is a drag on the economy is not a difficult proposition to prove. Our economy is built upon productivity. If potentially productive members of society do not work and receive a check from the government, that reduces productivity, by definition. If the government is taking too much capital out of the system, that leaves less for the free enterprise system to use and invest. I personally have a very small business and most of what I make gets put back into my business. When I am taxed, that money is not put back into my business and that money is not used in the free market economy.
6. The Bible appears to be in favor of a $23\frac{1}{3}\%$ tax rate, but this is not quite correct. Bear in mind that, much of this tax provided for the Levites, who provided a spiritual service for Israel at that time. 10% of that was spent by the family on itself and on animal sacrifices for attending religious feast days.
7. Governments today ought not to pay for churches. We have seen how that has gone so far awry in the Middle Ages in Spain, England and more recently in Muslim countries.
8. However, a tax exempt status for churches seems to be a reasonable approach. This is based upon Israel supporting the Levites and the feast days.
9. The 10% every 3rd year combined with private businesses providing some assistance is an ideal approach to helping the poor. Obviously, a compassionate nation is not going to allow its poor to die in the streets. There are many examples in Scripture about God requiring that Israel take care of its poor.
10. God often encouraged people to look out for the poor, the needy, the widow, the orphan and the stranger. Genuine compassion was expected along with some measure of support. Although the Bible was rarely specific here, it is quite obvious that God expects for us to look after the poor and the helpless. However, only a small part of Israel's budget ($3\frac{1}{3}\%$) was designated for this. Furthermore, private landowners allowed the poor to come into their fields to harvest crops for themselves. God expected people to act individually in this respect.
11. Bear in mind that, if a government attempts to do too much, then people no longer have a reason to give, and giving is important both to the recipient and to the giver. The person who is able to give has to realize that, his life is not made up simply of the possessions which he has. Luke 12:22–34

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12. However, less obvious to many, a compassionate nation ought not to simply give money away to a point where, not working and living on the government dole becomes a persistent, alternative lifestyle. This violates the 2nd divine institution, which is *work*.
13. Therefore, it is reasonable that each year for approximately 3 $\frac{1}{3}$ % of our budget and revenue be devoted to the poor, in one way or another and then allow private individuals and businesses to provide for the poor in their own way from their own free will.
14. No one appeared to be exempt from taxation in the Jewish Age. Today, in America, 51% of people are exempt from taxation.
 - a. As an aside, the inadequate amounts collected as FICA taxes are not really taxes, but monies used for social security and medicare.
 - b. If these are reduced or eliminated for some, that means that one set of people are working to support the retirement and medicare benefits for another set of people.
 - c. Whereas, people in the Old Testament were encouraged to give to the poor, they were also encouraged to take care of themselves, putting monies aside for their own retirement. Prov. 6:6–8 (the Scripture speaks of putting aside crops for the winter, but this is certainly applicable to retirement as well)
15. Also, in the Bible, the people claimed that King Solomon made them pay too much in taxes (1Kings 12:4). We do not know how much that is, but we know from Ecclesiastes that Solomon spend a lot of money on building projects. Since we find this in the Bible, we can reasonable assume that a government can tax too much.
16. Based upon all of this, it seems reasonable that our taxation ought to fall between 3 $\frac{1}{3}$ % and 23 $\frac{1}{3}$ %.
17. There is no graduated tax system in the Bible. The rich do not pay a higher percentage.
18. However, a rich man with a large field would, by the law, leave portions of this field unharvested (like the corners) and allow for the poor to come in and harvest. This approach ought to appeal to both liberals and conservatives. The successful farmer-landowner has a large field which he harvests, and, therefore, he provides a great deal for the poor—more than the smaller landowner who is a small-time farmer. At the same time, the poor are required to come and actually do work in order to eat, which is in keeping with conservative and Biblical values.
19. One of the additional taxes I strongly support is the gas tax, as long as this is used to pay for roads and bridges. The more miles a person drives, the more he ought to pay for the use of these public roads. Since the government collects more than it needs for roads and bridges through this gas tax, there ought not to be calls for more money to pay for roads and bridges.
20. All of this does not mean that we can refuse to pay our taxes if they exceed 25%. The Bible, in several places already noted, requires all believers (and unbelievers) to pay taxes, regardless of their amount.

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21. However, we have enough information in the Bible to set an ideal tax rate, which works best for a country's prosperity—somewhere between 3 $\frac{1}{3}$ % and 23 $\frac{1}{3}$ %.
22. What about social security and medicare?
 - a. The Bible speaks of working hard and setting aside a portion of your labor for the future.
 - b. The Bible never speaks of the government doing this on our behalf, even when this government was under God's rulership (Israel).
 - c. We have found out, the hard way, that politicians, when given charge over great sums of money, will just squander that money without regards for the hard work related to providing it—no matter what their political persuasion is.
 - d. In our own social security system, there has never been a "lockbox." These monies collected go into the general fund and politicians spend these monies for a variety of reasons, which can include political payoffs as well as actual compassion.
 - e. The end result is, too little is collected much of the time. When there is an excess of funds collected, politicians always manage to find things to spend this excess on. Therefore, we stand before a social security and medicare debt chasm which is staggering and could possibly even break this country economically (future entitlement monies which are not that far exceed the national debt—by trillions).
 - f. The intelligent way to deal with this is to have a national discussion about these funds and various alternatives, with the understanding that, whatever monies politicians will collect, they will spend, waste or embezzle. However, since we are dealing with Washington D.C., intelligence rarely plays a part when it comes to policy. Power and greed nearly always outweigh practical considerations.
 - g. In any case, for we taxpayers, the Bible is clear—no matter what our opinions are with regards to social security and medicare, we still have to pay the taxes which the government requires.
23. In the Bible, what is taught is, we work hard, we set aside for a rainy day, and children provide for their parents and grandparents when necessary. A very small amount of relief funds are provided directly by the government; and private enterprise takes up any additional slack (the Biblical example, again, is leaving a part of a field unharvested, so that the poor could work and harvest these fields themselves).
24. Never, in the Bible, is there any sort of a welfare system set up where young and healthy people simply live off the government dole. As Paul wrote to the Thessalonians: **If a man does not work, then he does not eat** (2Thess. 3:10).
 - a. As an aside, people often point to the early church in Jerusalem, and how they held all things in common (Acts 4:32). This was a rare situation where the early church in Jerusalem was heavily persecuted and many people were cut off from the free enterprise because of their faith. Furthermore, the book of Acts tells what the early church did; it is not a

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book which is prescriptive (that is, it is not telling us, *you must do the exact same thing*). Also, the saints in Jerusalem expected that Jesus was going to return within a matter of days. If we knew for a fact that Jesus was going to return a week from Tuesday, our relationship to material things would be changed dramatically.

- b. Because of being cut off from the free enterprise system of that day, and possibly because of their way of dealing with that (holding all goods in common), the Jerusalem church never recovered financially, and they were supported by other churches (which did not hold all their private possessions in common) until Jerusalem fell in A.D. 70. Rom. 15:26
1Cor. 16:3

What I have found interesting is, most liberals are unable to define what ought to be a maximum tax rate (apart from those who think we ought to be paying 70–90%, and many of them are embarrassed to state that). Many conservatives can give you a range and/or a maximum for what they believe is a correct tax rate.

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